

Nunn Linda

From: Lyons, Karen [karen.lyons@psc.mo.gov]
Sent: Monday, May 23, 2011 11:57 AM
To: Nunn Linda
Cc: Weisensee John; Davidson Christine; Branson Aron
Subject: RE: EMS Runs
Attachments: GMO MPS ER-2010-0356 final run based on revised Commission Order 5-23.xls

Attached is the MPS run. L&P to follow.

From: Nunn Linda [mailto:Linda.Nunn@kcpl.com]
Sent: Monday, May 23, 2011 11:28 AM
To: Featherstone, Cary
Cc: Rush Tim; Weisensee John; Prenger, Bret; Lyons, Karen
Subject: EMS Runs

Thanks for calling me with the updated revenue requirements. I've compared them to what we had before, and we're comfortable with the changes. Like we talked, it will be important to have final EMS runs, but not needed before you filing due today.

Thanks for everything,

Linda

Linda Nunn | KCP&L | Regulatory Analyst - Lead, Regulatory Affairs | 816-701-0512 | fax 816-556-2110 | linda.nunn@kcpl.com

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

Line Number	A Description	B 8.41% Return	C 8.41% Return	D 8.41% Return
1	Net Orig Cost Rate Base	\$1,348,835,464	\$1,348,835,464	\$1,348,835,464
2	Rate of Return	8.41%	8.41%	8.41%
3	Net Operating Income Requirement	\$113,491,016	\$113,491,016	\$113,491,016
4	Net Income Available	\$91,145,856	\$91,145,856	\$91,145,856
5	Additional Net Income Required	\$22,345,160	\$22,345,160	\$22,345,160
6	Income Tax Requirement			
7	Required Current Income Tax	\$16,863,587	\$16,863,587	\$16,863,587
8	Current Income Tax Available	\$2,940,833	\$2,940,833	\$2,940,833
9	Additional Current Tax Required	\$13,922,754	\$13,922,754	\$13,922,754
10	Revenue Requirement	\$36,267,914	\$36,267,914	\$36,267,914
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$36,267,914	\$36,267,914	\$36,267,914

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RATE BASE SCHEDULE

Line Number	A Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$2,206,343,125
2	Less Accumulated Depreciation Reserve		\$708,841,903
3	Net Plant In Service		<u>\$1,497,501,222</u>
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$16,943,111
6	Materials and Supplies		\$28,128,593
7	Emission Allowances		\$2,910,054
8	Prepayments - MPS		\$1,694,457
9	Fuel Inventory-Oil & Other		\$8,126,745
10	Fuel Inventory-Coal		\$18,017,248
11	Prepaid Pension Asset		\$0
12	ERISA Minimum Tracker		\$6,324,263
13	Vintage 1 DSM Costs		\$768,441
14	Vintage 2 DSM Costs		\$12,526,971
15	AAO Def Sibley Rebuild & W. Coal ER-90-101		\$26,950
16	AAO Def Sibley Rebuild & W. Coal ER-93-37		\$364,556
17	Deferred Income Tax-Crossroads		\$0
18	latan 2 Regulatory Asset		\$4,191,622
19	latan MPS Common Regulatory Asset		\$2,304,734
20	TOTAL ADD TO NET PLANT IN SERVICE		<u>\$68,441,523</u>
21	SUBTRACT FROM NET PLANT		
22	Federal Tax Offset	5.8027%	\$845,655
23	State Tax Offset	5.8027%	\$132,889
24	City Tax Offset	5.8027%	\$0
25	Interest Expense Offset	17.0137%	\$8,410,692
26	Customer Advances		\$4,249,557
27	Customer Deposits		\$5,328,298
28	Deferred Income Taxes-Depreciation		\$195,020,179
29	Deferred Income Taxes on 1990 AAO		\$9,925
30	Deferred Income Taxes on 1992 AAO		\$139,901
31	Deferred Income Tax - Prudent Turbines 4 and 5		\$0
32	Deferred Income Tax-Crossroads per Commission May 2011 Order		\$2,970,185
33	TOTAL SUBTRACT FROM NET PLANT		<u>\$217,107,281</u>
34	Total Rate Base		<u>\$1,348,835,464</u>

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$21,664	P-2	\$0	\$21,664	99.5130%	\$0	\$21,558
3	303.010	Miscellaneous Intangibles (Like 353)	\$0	P-3	\$0	\$0	99.5400%	\$0	\$0
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$22,507,520	P-4	-\$21,901,183	\$606,337	99.5400%	\$0	\$603,548
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$124,811	P-5	\$0	\$124,811	99.5400%	\$0	\$124,237
6		TOTAL PLANT INTANGIBLE	\$22,653,995		-\$21,901,183	\$752,812		\$0	\$749,343
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land - Elec - Sibley	\$396,706	P-10	\$0	\$396,706	99.5400%	\$0	\$394,881
11	311.000	Steam Prod Structures - Elec - Sibley	\$40,090,829	P-11	\$0	\$40,090,829	99.5400%	\$0	\$39,906,411
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$263,141,825	P-12	\$0	\$263,141,825	99.5400%	\$0	\$261,931,373
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$7,913,820	P-13	\$0	\$7,913,820	99.5400%	\$0	\$7,877,416
14	314.000	Steam Prod Turbogenerator - Sibley	\$60,676,218	P-14	\$0	\$60,676,218	99.5400%	\$0	\$60,397,107
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,997,190	P-15	\$0	\$15,997,190	99.5400%	\$0	\$15,923,603
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$844,912	P-16	\$0	\$844,912	99.5400%	\$0	\$841,025
17		TOTAL STEAM PRODUCTION - SIBLEY	\$389,061,500		\$0	\$389,061,500		\$0	\$387,271,816
18		STEAM PROD. JEFFREY							
19	310.000	Steam Production Land - Elec - Jeffrey	\$357,085	P-19	\$0	\$357,085	99.5400%	\$111,111	\$466,553
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$18,934,964	P-20	\$0	\$18,934,964	99.5400%	\$408,358	\$19,256,221
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$59,626,406	P-21	\$0	\$59,626,406	99.5400%	\$1,430,989	\$60,783,114
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,567,818	P-22	\$0	\$42,567,818	99.5400%	\$0	\$42,372,006
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,153,192	P-23	\$0	\$19,153,192	99.5400%	\$0	\$19,065,087
24	315.000	Steam Prod Access Equip - Jeffrey	\$6,730,865	P-24	\$0	\$6,730,865	99.5400%	\$0	\$6,699,903
25	315.000	Steam Prod - Jeffrey GSU's	\$0	P-25	\$1,709,231	\$1,709,231	99.5400%	\$0	\$1,701,369
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$1,900,620	P-26	\$0	\$1,900,620	99.5400%	\$31,919	\$1,923,796
27		TOTAL STEAM PROD. JEFFREY	\$149,270,950		\$1,709,231	\$150,980,181		\$1,982,377	\$152,268,049
28		STEAM PRODUCTION - IATAN 1							
29	311.000	Steam Production Structures - Iatan 1	\$0	P-29	\$0	\$0	99.5400%	\$0	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	P-30	\$0	\$0	99.5400%	\$0	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	P-31	\$0	\$0	99.5400%	\$0	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	P-32	\$0	\$0	99.5400%	\$0	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0	\$0		\$0	\$0
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Prod. Struct. - Iatan Common	\$11,211,396	P-35	-\$3,883,628	\$7,327,768	99.5400%	\$0	\$7,294,060
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$26,792,889	P-36	-\$9,281,057	\$17,511,832	99.5400%	\$0	\$17,431,278
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$347,240	P-37	-\$120,284	\$226,956	99.5400%	\$0	\$225,912
38	315.000	Steam Prod Access Equip- Iatan Com	\$355,242	P-38	-\$123,056	\$232,186	99.5400%	\$0	\$231,118
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$38,706,767		-\$13,408,025	\$25,298,742		\$0	\$25,182,368
40		STEAM PRODUCTION - IATAN 2							
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$0	P-41	\$163,695	\$163,695	99.5400%	\$0	\$162,942
42	311.000	Steam Production-Structures-Iatan 2	\$0	P-42	\$21,746,505	\$21,746,505	99.5400%	\$0	\$21,646,471
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	P-43	\$154,402,430	\$154,402,430	99.5400%	\$0	\$153,692,179
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	P-44	\$20,013,945	\$20,013,945	99.5400%	\$0	\$19,921,881
45	315.000	Steam Prod.-Accessory Equipment- Iatan 2	\$0	P-45	\$6,843,137	\$6,843,137	99.5400%	\$0	\$6,811,659
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	P-46	\$753,399	\$753,399	99.5400%	\$0	\$749,933
47		TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$203,923,111	\$203,923,111		\$0	\$202,985,065
48		TOTAL STEAM PRODUCTION	\$577,039,217		\$192,224,317	\$769,263,534		\$1,982,377	\$767,707,298
49		NUCLEAR PRODUCTION							
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
51		HYDRAULIC PRODUCTION							
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

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53		OTHER PRODUCTION							
54		OTHER PROD - NEVADA							
55	340.000	Other Production Land Elec - Nevada	\$59,905	P-55	\$0	\$59,905	99.5400%	\$0	\$59,629
56	341.000	Other Prod. Structures Elec - Nevada	\$297,862	P-56	\$0	\$297,862	99.5400%	\$0	\$296,492
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$743,632	P-57	\$0	\$743,632	99.5400%	\$0	\$740,211
58	343.000	Other Prod. Prime Movers - Nevada	\$935,801	P-58	\$0	\$935,801	99.5400%	\$0	\$931,496
59	344.000	Other Prod. Generators Elec - Nevada	\$611,711	P-59	\$0	\$611,711	99.5400%	\$0	\$608,897
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$480,423	P-60	\$0	\$480,423	99.5400%	\$0	\$478,213
61		TOTAL OTHER PROD - NEVADA	\$3,129,334		\$0	\$3,129,334		\$0	\$3,114,938
62		OTHER PROD - RALPH GREEN							
63	340.000	Other Production Land Elec - RG	\$11,376	P-63	\$0	\$11,376	99.5400%	\$0	\$11,324
64	341.000	Other Prod. Structures Elec - RG	\$1,446,707	P-64	\$0	\$1,446,707	99.5400%	\$0	\$1,440,052
65	342.000	Other Prod. Fuel Holders Elec - RG	\$442,781	P-65	\$0	\$442,781	99.5400%	\$0	\$440,744
66	343.000	Other Prod. Prime Movers - RG	\$5,336,929	P-66	\$0	\$5,336,929	99.5400%	\$0	\$5,312,379
67	344.000	Other Prod. Generators Elec - RG	\$6,395,295	P-67	\$0	\$6,395,295	99.5400%	\$0	\$6,365,877
68	345.000	Other Prod. Access. Elec Eq - RG	\$1,339,138	P-68	\$0	\$1,339,138	99.5400%	\$0	\$1,332,978
69	346.000	Other Prod. Misc PIt Eq - RG	\$20,000	P-69	\$0	\$20,000	99.5400%	\$0	\$19,908
70		TOTAL OTHER PROD - RALPH GREEN	\$14,992,226		\$0	\$14,992,226		\$0	\$14,923,262
71		OTHER PROD GREENWOOD							
72	340.000	Other Production Land - GW	\$233,662	P-72	\$0	\$233,662	99.5400%	\$0	\$232,587
73	341.000	Other Prod. Structures - GW	\$2,836,854	P-73	\$0	\$2,836,854	99.5400%	\$0	\$2,823,804
74	342.000	Other Prod. Fuel Holders - GW	\$3,540,008	P-74	\$0	\$3,540,008	99.5400%	\$0	\$3,523,724
75	343.000	Other Prod. Prime Movers - GW	\$34,821,270	P-75	\$0	\$34,821,270	99.5400%	\$0	\$34,661,092
76	344.000	Other Prod. Generators - GW	\$8,699,062	P-76	\$0	\$8,699,062	99.5400%	\$0	\$8,659,046
77	345.000	Other Prod. Access Eq - GW	\$6,779,330	P-77	\$0	\$6,779,330	99.5400%	\$0	\$6,748,145
78	346.000	Other Prod. Misc Pwr PIt - GW	\$35,813	P-78	\$0	\$35,813	99.5400%	\$0	\$35,648
79		TOTAL OTHER PROD GREENWOOD	\$56,945,999		\$0	\$56,945,999		\$0	\$56,684,046
80		OTHER PROD SOUTH HARPER							
81	340.000	Other Prod. Land - SH	\$1,034,874	P-81	\$0	\$1,034,874	99.5400%	\$0	\$1,030,114
82	341.000	Other Prod. Structures - SH	\$10,884,973	P-82	\$0	\$10,884,973	99.5400%	\$0	\$10,834,902
83	342.000	Other Prod. Fuel Holders - SH	\$4,004,628	P-83	\$0	\$4,004,628	99.5400%	\$0	\$3,986,207
84	343.000	Other Prod. Prime Movers - SH	\$68,657,465	P-84	\$0	\$68,657,465	99.5400%	\$0	\$68,341,641
85	344.000	Other Prod. Generators - SH	\$18,478,942	P-85	\$0	\$18,478,942	99.5400%	\$0	\$18,393,939
86	345.000	Other Prod. Access Elec Eq - SH	\$17,148,919	P-86	\$0	\$17,148,919	99.5400%	\$0	\$17,070,034
87	346.000	Other Prod. Misc Pwr PIt - SH	\$169,388	P-87	\$0	\$169,388	99.5400%	\$0	\$168,609
88		TOTAL OTHER PROD SOUTH HARPER	\$120,379,189		\$0	\$120,379,189		\$0	\$119,825,446
89		OTHER PROD-PRUDENT TURBINES 4 AND 5							
90	340.000	Other Prod. Land	\$0	P-90	\$0	\$0	99.5400%	\$0	\$0
91	341.000	Other Prod. Structures	\$0	P-91	\$5,142,029	\$5,142,029	99.5400%	-\$5,118,376	\$0
92	342.000	Other Prod. Fuel Holders	\$0	P-92	\$2,102,714	\$2,102,714	99.5400%	-\$2,093,042	\$0
93	343.000	Other Prod. Prime Movers	\$0	P-93	\$36,255,099	\$36,255,099	99.5400%	-\$36,088,326	\$0
94	344.000	Other Prod. Generators	\$0	P-94	\$9,217,285	\$9,217,285	99.5400%	-\$9,174,885	\$0
95	345.000	Other Prod. Access Elec Eq	\$0	P-95	\$9,447,889	\$9,447,889	99.5400%	-\$9,404,429	\$0
96	346.000	Other Prod. Misc Pwr PIt.	\$0	P-96	\$66,435	\$66,435	99.5400%	-\$66,129	\$0
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$62,231,451	\$62,231,451		-\$61,945,187	\$0
98		OTHER PROD-CROSSROADS-COMMISSION MAY 2011 ORDER							
99	303.020	Misc. Intangibles-Trans.-Crossroads	\$0	P-99	\$9,584,651	\$9,584,651	99.5400%	\$0	\$9,540,562
100	340.000	Other Production Land-Crossroads	\$0	P-100	\$187,039	\$187,039	99.5400%	\$0	\$186,179
101	341.000	Other Prod. Structures-Crossroads	\$0	P-101	\$996,055	\$996,055	99.5400%	\$0	\$991,473
102	342.000	Other Prod. Fuel Holders-Crossroads	\$0	P-102	\$1,881,816	\$1,881,816	99.5400%	\$0	\$1,873,160
103	343.000	Other Prod. Prime Movers-Crossroads	\$0	P-103	\$35,247,679	\$35,247,679	99.5400%	\$0	\$35,085,540
104	344.000	Other Prod. Generators-Crossroads	\$0	P-104	\$7,262,523	\$7,262,523	99.5400%	\$0	\$7,229,115
105	345.000	Other Prod. Acc. Elec Eq-Crossroads	\$0	P-105	\$6,546,969	\$6,546,969	99.5400%	\$0	\$6,516,853
106	346.000	Other Prod. Misc Pwr PIt-Crossroads	\$0	P-106	\$57,268	\$57,268	99.5400%	\$0	\$57,005
107		TOTAL OTHER PROD-CROSSROADS-COMMISSION MAY 2011 ORDER	\$0		\$61,764,000	\$61,764,000		\$0	\$61,479,887
108		OTHER PROD - CROSSROADS							
109	340.000	Other Production Land - Crossroads	\$427,390	P-109	-\$427,390	\$0	99.5400%	\$0	\$0
110	341.000	Other Prod. Structures - Crossroads	\$2,276,012	P-110	-\$2,276,012	\$0	99.5400%	\$0	\$0

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111	342.000	Other Prod. Fuel Holders - Crossroads	\$4,300,000	P-111	-\$4,300,000	\$0	99.5400%	\$0	\$0
112	343.000	Other Prod. Prime Movers- Crossroads	\$80,541,888	P-112	-\$80,541,888	\$0	99.5400%	\$0	\$0
113	344.000	Other Prod. Generators - Crossroads	\$16,595,058	P-113	-\$16,595,058	\$0	99.5400%	\$0	\$0
114	345.000	Other Prod. Acc. Elec Eq -Crossroads	\$14,960,000	P-114	-\$14,960,000	\$0	99.5400%	\$0	\$0
115	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$130,859	P-115	-\$130,859	\$0	99.5400%	\$0	\$0
116		TOTAL OTHER PROD - CROSSROADS	\$119,231,207		-\$119,231,207	\$0		\$0	\$0
117		TOTAL OTHER PRODUCTION	\$314,677,955		\$4,764,244	\$319,442,199		-\$61,945,187	\$256,027,579
118		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
119		Production- Salvage & Removal Retirements not classified.	\$0	P-119	\$0	\$0	100.0000%	\$0	\$0
120		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0	\$0		\$0	\$0
121		TOTAL PRODUCTION PLANT	\$891,717,172		\$196,988,561	\$1,088,705,733		-\$59,962,810	\$1,023,734,877
122		TRANSMISSION PLANT							
123	350.000	Transmission Land Electric	\$2,267,317	P-123	\$0	\$2,267,317	99.5400%	\$0	\$2,256,887
124	350.040	Transmission Depreciable Land Rights	\$12,498,092	P-124	\$0	\$12,498,092	99.5400%	\$0	\$12,440,601
125	352.000	Transmission Structures and Imp.	\$7,621,759	P-125	\$0	\$7,621,759	99.5400%	\$0	\$7,586,699
126	353.000	Transmission Station Equip	\$105,999,857	P-126	-\$1,709,231	\$104,290,626	99.5400%	\$0	\$103,810,889
127	353.001	Trans. Station Equip. Iatan Common	\$1,189,318	P-127	-\$190,067	\$999,251	99.5400%	\$0	\$994,654
128	353.003	Transmission Station Equipment Common	\$0	P-128	\$0	\$0	99.5400%	\$0	\$0
129	354.000	Transmission Towers and Fixtures	\$323,639	P-129	\$0	\$323,639	99.5400%	\$0	\$322,150
130	355.000	Transmission Poles and Fixtures	\$79,605,804	P-130	\$0	\$79,605,804	99.5400%	\$0	\$79,239,617
131	355.001	Trans. Poles & Fixtures - Iatan Common- Interconnection	\$942,516	P-131	-\$314,779	\$627,737	99.5400%	\$0	\$624,849
132	355.002	Trans. Poles & Fixtures-Iatan-Substation	\$0	P-132	\$299	\$299	100.0000%	\$0	\$299
133	356.000	Transmission Overhead Cond & Devices	\$50,220,817	P-133	\$0	\$50,220,817	99.5400%	\$0	\$49,989,801
134	356.001	Trans. OH Cond. & Dev.- Iatan Common- Interconnection	\$771,150	P-134	-\$257,547	\$513,603	99.5400%	\$0	\$511,240
135	356.002	Trans. OH Cond. & Dev-Iatan-Substation	\$0	P-135	\$244	\$244	100.0000%	\$0	\$244
136	358.000	Transmission Underground Cond & Dev.	\$58,426	P-136	\$0	\$58,426	99.5400%	\$0	\$58,157
137		TOTAL TRANSMISSION PLANT	\$261,498,695		-\$2,471,081	\$259,027,614		\$0	\$257,836,087
138		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
139		Transmission-Salvage & Removal- Retirements not classified	\$0	P-139	\$0	\$0	100.0000%	\$0	\$0
140		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0	\$0		\$0	\$0
141		DISTRIBUTION PLANT							
142	360.000	Distribution Land Electric	\$4,937,259	P-142	\$0	\$4,937,259	99.5520%	\$0	\$4,915,140
143	360.010	Distribution Depreciable Land Rights	\$274,734	P-143	\$0	\$274,734	99.5520%	\$0	\$273,503
144	360.020	Distribution Land Leased	\$22,228	P-144	\$0	\$22,228	99.5520%	\$0	\$22,128
145	361.000	Distribution Structures & Improvements	\$8,551,686	P-145	\$0	\$8,551,686	99.5520%	\$0	\$8,513,374
146	362.000	Distribution Station Equipment	\$115,743,759	P-146	\$0	\$115,743,759	99.5520%	\$0	\$115,225,227
147	364.000	Distribution Poles, Tower, & Fixtures	\$146,410,016	P-147	\$0	\$146,410,016	99.5520%	\$0	\$145,754,099
148	365.000	Distribution Overhead Conductor	\$105,461,922	P-148	\$0	\$105,461,922	99.5520%	\$0	\$104,989,453
149	366.000	Distribution Underground Circuit	\$44,104,298	P-149	\$0	\$44,104,298	99.5520%	\$0	\$43,906,711
150	367.000	Distribution Underground Conductors	\$108,657,448	P-150	\$0	\$108,657,448	99.5520%	\$0	\$108,170,663
151	368.000	Distribution Line Transformers	\$157,273,273	P-151	\$0	\$157,273,273	99.5520%	\$0	\$156,568,689
152	369.010	Distribution Services Overhead	\$13,356,565	P-152	\$0	\$13,356,565	99.5520%	\$0	\$13,296,728
153	369.020	Distribution Services Underground	\$49,933,918	P-153	\$0	\$49,933,918	99.5520%	\$0	\$49,710,214
154	370.000	Distribution Meters Electric	\$26,314,265	P-154	\$0	\$26,314,265	99.5520%	\$0	\$26,196,377
155	370.010	Distribution Meters PURPA	\$2,038,114	P-155	\$0	\$2,038,114	99.5520%	\$0	\$2,028,983
156	371.000	Distribution Cust Prem Install	\$15,225,991	P-156	\$0	\$15,225,991	99.5520%	\$0	\$15,157,779
157	373.000	Distribution Street Light and Traffic Signal	\$31,065,762	P-157	\$0	\$31,065,762	99.5520%	\$0	\$30,926,587
158		TOTAL DISTRIBUTION PLANT	\$829,371,238		\$0	\$829,371,238		\$0	\$825,655,655
159		RETIREMENTS WORK IN PROGRESS- DISTRIBUTION							
160		Distribution-Salvage & Removal-Retirements not classified	\$0	P-160	\$0	\$0	100.0000%	\$0	\$0
161		TOTAL RETIREMENTS WORK IN PROGRESS- DISTRIBUTION	\$0		\$0	\$0		\$0	\$0

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Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
162		GENERAL PLANT							
163	389.000	General Land Electric	\$977,543	P-163	\$0	\$977,543	99.5304%	\$0	\$972,952
164	390.000	General Structures & Improv. Electric	\$17,889,718	P-164	\$0	\$17,889,718	99.5304%	\$0	\$17,805,708
165	391.000	General Office Furniture & Equipment	\$2,004,991	P-165	-\$839,691	\$1,165,300	99.5304%	\$0	\$1,159,828
166	391.020	General Office Furniture - Computer	\$2,036,708	P-166	-\$989,708	\$1,047,000	99.5304%	\$0	\$1,042,083
167	391.040	General Office Furniture - Software	\$549,734	P-167	-\$156,190	\$393,544	99.5304%	\$0	\$391,696
168	392.000	General Transportation Equip Autos	\$524,835	P-168	\$0	\$524,835	99.5304%	\$0	\$522,370
169	392.010	General Transportation Equip Light Trucks	\$890,091	P-169	\$0	\$890,091	99.5304%	\$0	\$885,911
170	392.020	General Trans Equip Heavy Trucks	\$7,003,848	P-170	\$0	\$7,003,848	99.5304%	\$0	\$6,970,958
171	392.040	General Trans Equip Trailers	\$789,615	P-171	\$0	\$789,615	99.5304%	\$0	\$785,907
172	392.050	General Trans Equip Medium Trucks	\$5,043,943	P-172	\$0	\$5,043,943	99.5304%	\$0	\$5,020,257
173	393.000	General Stores Equipment	\$83,573	P-173	-\$67,205	\$16,368	99.5304%	\$0	\$16,291
174	394.000	General Tools Electric	\$4,246,164	P-174	-\$869,991	\$3,376,173	99.5304%	\$0	\$3,360,318
175	395.000	General Laboratory Equipment	\$2,301,499	P-175	-\$236,468	\$2,065,031	99.5304%	\$0	\$2,055,334
176	396.000	General Power Operated Equipment	\$4,169,185	P-176	\$0	\$4,169,185	99.5304%	\$0	\$4,149,607
177	397.000	General Communication Equipment	\$25,151,771	P-177	-\$130,431	\$25,021,340	99.5304%	\$0	\$24,903,840
178	398.000	General Misc. Equipment	\$171,991	P-178	-\$29,281	\$142,710	99.5304%	\$0	\$142,040
179		TOTAL GENERAL PLANT	\$73,835,209		-\$3,318,965	\$70,516,244		\$0	\$70,185,100
180		RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT							
181		General Plant-Salvage & Removal- Retirements not classified.	\$0	P-181	\$0	\$0	100.0000%	\$0	\$0
182		TOTAL RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
183		ECORP PLANT							
184	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$409,896	P-184	\$0	\$409,896	99.5450%	\$0	\$408,031
185	389.000	General Land Electric - Raytown	\$28,938	P-185	\$0	\$28,938	99.5450%	\$0	\$28,806
186	390.000	General Structures & Impr- Raytown	\$8,691,925	P-186	\$0	\$8,691,925	99.5450%	\$0	\$8,652,377
187	390.050	General Struct. Leasehold Improvements	\$0	P-187	\$0	\$0	99.5450%	\$0	\$0
188	391.000	General Office Furn. & Equipment-Elec	\$996,131	P-188	-\$18,227	\$977,904	99.5450%	\$0	\$973,455
189	391.000	General Office Furn. - Raytown	\$2,163,717	P-189	\$0	\$2,163,717	99.5450%	\$0	\$2,153,872
190	391.020	General Office Furniture-Computer-ECORP	\$3,471,605	P-190	-\$439,316	\$3,032,289	99.5450%	\$0	\$3,018,492
191	391.020	General Office Furn. Comp. - Raytown	\$2,472,948	P-191	\$0	\$2,472,948	99.5450%	\$0	\$2,461,696
192	391.040	General Office Furniture Software	\$13,885,764	P-192	-\$5,851,189	\$8,034,575	99.5450%	\$0	\$7,998,018
193	391.040	General Office Furn Software - Raytown	\$1,470,470	P-193	\$0	\$1,470,470	99.5450%	\$0	\$1,463,779
194	392.020	General Trans. Heavy Trucks - Elec	\$0	P-194	\$0	\$0	99.5450%	\$0	\$0
195	392.040	General Trans. Trailers - Electric	\$0	P-195	\$0	\$0	99.5450%	\$0	\$0
196	393.000	General Stores Equipment- Electric	\$7,808	P-196	\$0	\$7,808	99.5450%	\$0	\$7,772
197	394.000	General Tools - Electric	\$17,791	P-197	\$0	\$17,791	99.5450%	\$0	\$17,710
198	395.000	General Laboratory Equipment - ECORP	\$0	P-198	\$0	\$0	99.5450%	\$0	\$0
199	396.000	General Power Operated Equip Electric	\$16,697	P-199	\$0	\$16,697	99.5450%	\$0	\$16,621
200	397.000	General Communication Equipment Elec	\$295,693	P-200	\$0	\$295,693	99.5450%	\$0	\$294,348
201	397.000	General Communication - Raytown	\$634,769	P-201	\$0	\$634,769	99.5450%	\$0	\$631,881
202	398.000	General Miscellaneous Equipment Elec	\$18,552	P-202	\$0	\$18,552	99.5450%	\$0	\$18,468
203	398.000	General Misc. Equip. - Raytown	\$36,905	P-203	\$0	\$36,905	99.5450%	\$0	\$36,737
204		TOTAL ECORP PLANT	\$34,619,609		-\$6,308,732	\$28,310,877		\$0	\$28,182,063
205		RETIREMENTS-WORK IN PROGRESS-ECORP							
206		ECORP-Salvage-Retirements not yet classified	\$0	P-206	\$0	\$0	100.0000%	\$0	\$0
207		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0	\$0		\$0	\$0
208		UCU COMMON GENERAL PLANT							
209	389.000	Land & Land Rights-UCU	\$0	P-209	\$0	\$0	100.0000%	\$0	\$0
210	390.000	Structures & Improvements Owned - UCU	\$0	P-210	\$0	\$0	100.0000%	\$0	\$0
211	390.051	Structures & Improvements Leased -UCU	\$0	P-211	\$0	\$0	100.0000%	\$0	\$0
212	391.000	Gen Office Furniture & Equipment	\$0	P-212	\$0	\$0	100.0000%	\$0	\$0
213	391.020	Gen Office Furniture-Computer-UCU	\$0	P-213	\$0	\$0	100.0000%	\$0	\$0
214	391.040	Computer Software-UCU	\$0	P-214	\$0	\$0	100.0000%	\$0	\$0
215	391.050	Computer Software Developments-UCU	\$0	P-215	\$0	\$0	100.0000%	\$0	\$0
216	392.000	Gen Transportation Equip-Auto-Elec	\$0	P-216	\$0	\$0	100.0000%	\$0	\$0
217	392.050	Gen Transportation Equip Med Trucks	\$0	P-217	\$0	\$0	100.0000%	\$0	\$0
218	394.000	Tools, Shop, and Garage Equipment-UCU	\$0	P-218	\$0	\$0	100.0000%	\$0	\$0
219	395.000	Lab Equipment-UCU	\$0	P-219	\$0	\$0	100.0000%	\$0	\$0

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220	397.000	Communications Equipment-UCU	\$0	P-220	\$0	\$0	100.0000%	\$0	\$0
221	398.000	Miscellaneous Equipment-UCU	\$0	P-221	\$0	\$0	100.0000%	\$0	\$0
222		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
223		TOTAL PLANT IN SERVICE	<u>\$2,113,695,918</u>		<u>\$162,988,600</u>	<u>\$2,276,684,518</u>		<u>-\$59,962,810</u>	<u>\$2,206,343,126</u>

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-2	Intangible Plant Organization Electric	301.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-3	Miscellaneous Intangibles (Like 353)	303.010		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-4	Misc. Intangibles - Trans. - Crossroads	303.020		-\$21,901,183		\$0
	1. To remove Crossroads Plant-Updated for True-Up ending 12/31/2010 (Hyneman)		-\$21,901,183		\$0	
P-5	Miscellaneous Intangibles- Cap Softwr 5 yr	303.020		\$0		\$0
	1. To include 53 MW allocation of latan 2. (Majors)		\$0		\$0	
P-10	Steam Production Land - Elec - Sibley	310.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-11	Steam Prod Structures - Elec - Sibley	311.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-12	Steam Prod Boiler Plant Elec - Sibley	312.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-13	Steam Prod Boiler AQC Equip - Sibley	312.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-14	Steam Prod Turbogenerator - Sibley	314.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-15	Steam Prod Access Equip Elec - Sibley	315.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-16	Steam Prod Misc Plant Equip - Sibley	316.000		\$0		\$0
	No Adjustment		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-19	Steam Production Land - Elec - Jeffrey	310.000		\$0		\$111,111
	1. To Include JEC Common Plant (Majors)		\$0		\$111,111	
P-20	Steam Prod Structures - Elec - Jeffrey	311.000		\$0		\$408,358
	1. To Include JEC Common Plant (Majors)		\$0		\$408,358	
P-21	Steam Prod Boiler Eq - Elec - Jeffrey	312.000		\$0		\$1,430,989
	1. To remove inappropriate and unreasonable costs from the JEC FGD rebuild project plant balance (Majors)		\$0		\$0	
	2. To Include JEC Common Plant (Majors)		\$0		\$1,430,989	
P-22	Steam Prod Boiler AQC Eq - Jeffrey	312.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-23	Steam Prod Turbogenerator - Jeffrey	314.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-24	Steam Prod Access Equip - Jeffrey	315.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-25	Steam Prod - Jeffrey GSU's	315.000		\$1,709,231		\$0
	1. To Transfer Jeffrey's Generator Step Up Transformer to Production updated through December 31, 2010 (Majors)		\$1,709,231		\$0	
P-26	Steam Prod Misc Plant Equip - Jeffrey	316.000		\$0		\$31,919
	1. To Include JEC Common Plant (Majors)		\$0		\$31,919	
P-29	Steam Production Structures - Iatan 1	311.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-30	Steam Prod. Boiler Equipment - Iatan 1	312.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-31	Steam Prod Turbogenerator - Iatan 1	314.000		\$0		\$0

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	E Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	No Adjustment		\$0		\$0	
P-32	Steam Prod Access Equip - Iatan 1	315.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-35	Steam Prod. Struct. - Iatan Common	311.000		-\$3,883,628		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership updated for October 31, 2010 (Maiors)		-\$11,211,396		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	4. No Adjustment		\$0		\$0	
	5. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Maiors)		\$0		\$0	
	6. To reflect 100 MW allocation of Iatan Common Plant as of 10-31-2010 per Commission Mav 2011 Order. (Maiors)		\$7,327,768		\$0	
P-36	Steam Prod. Boiler Equip.-Iatan Comm	312.000		-\$9,281,057		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership updated for October 31, 2010. (Maiors)		-\$26,792,889		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	4. No Adjustment		\$0		\$0	
	5. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Maiors)		\$0		\$0	
	6. To reflect 100 MW allocation of Iatan Common Plant as of 10-31-2010 per Commission Mav 2011 Order. (Maiors)		\$17,511,832		\$0	

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P-37	Steam Prod. TurboGen - Iatan Comm	314.000		\$120,284		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership updated through October 31, 2010. (Maiors)		-\$347,240		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hvneman)		\$0		\$0	
	4. No Adjustment		\$0		\$0	
	5. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Maiors)		\$0		\$0	
	6. To reflect 100 MW allocation of Iatan Common Plant as of 10-31-2010 per Commission Mav 2011 Order. (Maiors)		\$226,956		\$0	
P-38	Steam Prod Access Equip- Iatan Com	315.000		\$123,056		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership updated through October 31, 2010. (Maiors)		-\$355,242		\$0	
	2. To include 53 MW allocation of Iatan Common Plant. (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hvneman)		\$0		\$0	
	4. No Adjustment		\$0		\$0	
	5. To include 53 MW allocation of Iatan Common Plant. As of 10-31-2010 per Commission Order. (Maiors)		\$0		\$0	
	6. To reflect 100 MW allocation of Iatan Common Plant as of 10-31-2010 per Commission Mav 2011 Order. (Maiors)		\$232,186		\$0	
P-41	Misc Intang.-Cap. Software-5yr-Iatan 2	303.020		\$163,695		\$0
	1. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hvneman)		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 as directed by KCPL Commission Order April 12, 2011. (Hvneman)		-\$239		\$0	
	3. To include 53MW of latan 2 Plant (Majors)		\$0		\$0	
	4. To include 53 MW allocation of latan 2 Plant. As of 10-31-2010 per Commission Order. (Maiors)		\$0		\$0	
	5. To reflect 100 MW allocation of latan Common Plant as of 10-31-2010 per Commission May 2011 Order. (Maiors)		\$163,934		\$0	
P-42	Steam Production-Structures-latan 2	311.000		\$21,746,505		\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hvneman)		\$0		\$0	
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 as directed by KCPL Commission Order April 12, 2011. (Hvneman)		-\$284,374		\$0	
	3. To include 53MW allocation of latan 2 Plant (Majors)		\$0		\$0	
	4. To include 53 MW allocation of latan 2 Plant. As of 10-31-2010 per Commission Order. (Maiors)		\$0		\$0	
	5. To reflect 100 MW allocation of latan 2 plant as of 10-31-2010 as direct by Commission May 2011 Order (Maiors)		\$22,030,879		\$0	
P-43	Steam Prod.-Boiler Plant Equip-latan 2	312.000		\$154,402,430		\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hvneman)		\$0		\$0	
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 as directed by KCPL Commission Order April 12, 2011. (Hvneman)		-\$2,043,655		\$0	
	3. To include 53MW allocation of latan 2 Plant (Majors)		\$0		\$0	
	4. To include 53 MW allocation of latan 2 Plant. As of 10-31-2010 per Commission Order. (Maiors)		\$0		\$0	

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	5. To reflect 100 MW allocation of latan 2 plant as of 10-31-2010 as direct by Commission May 2011 Order (Maiors)		\$156,446,085		\$0	
P-44	Steam Prod.-Turbogenerator-latan 2	314.000		\$20,013,945		\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hvneman)		\$0		\$0	
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 as directed by KCPL Commission Order April 12. 2011. (Hvneman)		-\$282,544		\$0	
	3. To include 53MW allocation of latan 2 Plant (Majors)		\$0		\$0	
	4. To include 53 MW allocation of latan 2 Plant. As of 10-31-2010 per Commission Order. (Maiors)		\$0		\$0	
	5. To reflect 100 MW allocation of latan 2 plant as of 10-31-2010 as directed by Commission May 2011 Order (Maiors)		\$20,296,489		\$0	
P-45	Steam Prod.-Accessory Equipment.- latan 2	315.000		\$6,843,137		\$0
	1. To recognize latan Construction audit adjustments updated through October 31, 2010. (Hvneman)		\$0		\$0	
	2. To recognize latan Construction audit adjustments updated through October 31, 2010 as directed by KCPL Commission Order April 12. 2011. (Hvneman)		-\$94,422		\$0	
	3. To include 53MW allocation of latan 2 Plant (Majors)		\$0		\$0	
	4. To include 53 MW allocation of latan 2 Plant. As of 10-31-2010 per Commission Order. (Maiors)		\$0		\$0	
	5. To reflect 100 MW allocation of latan 2 plant as of 10-31-2010 as directed by Commission May 2011 Order (Maiors)		\$6,937,559		\$0	
P-46	Steam Production-Misc Power Plant Equipmer	316.000		\$753,399		\$0
	1. To recognize latan Construction audit adjustments (Hyneman)		\$0		\$0	

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	2. To recognize latan Construction audit adjustments updated through October 31, 2010 as directed by KCPL Commission Order April 12, 2011. (Hvneinan)		-\$10,558		\$0	
	3. To include 53MW allocation of latan 2 Plant (Majors)		\$0		\$0	
	4. To include 53 MW allocation of latan 2 Plant. As of 10-31-2010 per Commission Order. (Maiors)		\$0		\$0	
	5. To reflect 100 MW allocation of latan 2 plant as of 10-31-2010 as directed by Commission May 2011 Order (Maiors)		\$763,957		\$0	
P-55	Other Production Land Elec - Nevada	340.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-56	Other Prod. Structures Elec - Nevada	341.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-57	Other Prod. Fuel Holders Elec - Nevada	342.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-58	Other Prod. Prime Movers - Nevada	343.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-59	Other Prod. Generators Elec - Nevada	344.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-60	Other Prod. Access. Eq - Elec - Nevada	345.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-63	Other Production Land Elec - RG	340.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-64	Other Prod. Structures Elec - RG	341.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-65	Other Prod. Fuel Holders Elec - RG	342.000		\$0		\$0

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	1. No Adjustment		\$0		\$0	
P-66	Other Prod. Prime Movers - RG	343.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-67	Other Prod. Generators Elec - RG	344.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-68	Other Prod. Access. Elec Eq - RG	345.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-69	Other Prod. Misc Plt Eq - RG	346.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-72	Other Production Land - GW	340.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-73	Other Prod. Structures - GW	341.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-74	Other Prod. Fuel Holders - GW	342.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-75	Other Prod. Prime Movers - GW	343.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-76	Other Prod. Generators - GW	344.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-77	Other Prod. Access Eq - GW	345.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-78	Other Prod. Misc Pwr Plt - GW	346.000		\$0		\$0
	No Adjustment		\$0		\$0	

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A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-81	Other Prod. Land - SH	340.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-82	Other Prod. Structures - SH	341.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-83	Other Prod. Fuel Holders - SH	342.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-84	Other Prod. Prime Movers - SH	343.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-85	Other Prod. Generators - SH	344.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-86	Other Prod. Access Elec Eq - SH	345.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-87	Other Prod. Misc Pwr Plt - SH	346.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-90	Other Prod. Land	340.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-91	Other Prod. Structures	341.000		\$5,142,029		-\$5,118,376
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$5,142,029		\$0	
	2. To remove Staff's position for Turbines 4 & 5 per Commission May 2011 Order		\$0		-\$5,118,376	
P-92	Other Prod. Fuel Holders	342.000		\$2,102,714		-\$2,093,042
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$2,102,714		\$0	
	2. To remove Staff's position for Turbines 4 & 5 per Commission May 2011 Order		\$0		-\$2,093,042	

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P-93	Other Prod. Prime Movers	343.000		\$36,255,099		-\$36,088,326
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$36,255,099		\$0	
	2. To remove Staff's position for Turbines 4 & 5 per Commission May 2011 Order		\$0		-\$36,088,326	
P-94	Other Prod. Generators	344.000		\$9,217,285		-\$9,174,885
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,217,285		\$0	
	2. To remove Staff's position for Turbines 4 & 5 per Commission May 2011 Order		\$0		-\$9,174,885	
P-95	Other Prod. Access Elec Eq	345.000		\$9,447,889		-\$9,404,429
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$9,447,889		\$0	
	2. To remove Staff's position for Turbines 4 & 5 per Commission May 2011 Order		\$0		-\$9,404,429	
P-96	Other Prod. Misc Pwr Plt.	346.000		\$66,435		-\$66,129
	1. To include plant balances for MPS South Harper CT's 4 and 5		\$66,435		\$0	
	2. To remove Staff's position for Turbines 4 & 5 per Commission May 2011 Order		\$0		-\$66,129	
P-99	Misc. Intangibles-Trans.-Crossroads	303.020		\$9,584,651		\$0
	1. To reflect the value of Crossroads determined by the Commission May 2011 Order		\$9,584,651		\$0	
P-100	Other Production Land-Crossroads	340.000		\$187,039		\$0
	1. To reflect the value of Crossroads determined by the Commission May 2011 Order		\$187,039		\$0	
P-101	Other Prod. Structures-Crossroads	341.000		\$996,055		\$0
	1. To reflect the value of Crossroads determined by the Commission May 2011 Order		\$996,055		\$0	
P-102	Other Prod. Fuel Holders-Crossroads	342.000		\$1,881,816		\$0

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	1. To reflect the value of Crossroads determined by the Commission May 2011 Order		\$1,881,816		\$0	
P-103	Other Prod. Prime Movers-Crossroads	343.000		\$35,247,679		\$0
	1. To reflect the value of Crossroads determined by the Commission May 2011 Order		\$35,247,679		\$0	
P-104	Other Prod. Generators-Crossroads	344.000		\$7,262,523		\$0
	1. To reflect the value of Crossroads determined by the Commission May 2011 Order		\$7,262,523		\$0	
P-105	Other Prod. Acc. Elec Eq-Crossroads	345.000		\$6,546,969		\$0
	1. To reflect the value of Crossroads determined by the Commission May 2011 Order		\$6,546,969		\$0	
P-106	Other Prod. Misc Pwr Plt-Crossroads	346.000		\$57,268		\$0
	1. To reflect the value of Crossroads determined by the Commission May 2011 Order		\$57,268		\$0	
P-109	Other Production Land - Crossroads	340.000		-\$427,390		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$427,390		\$0	
P-110	Other Prod. Structures - Crossroads	341.000		-\$2,276,012		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$2,276,012		\$0	
P-111	Other Prod. Fuel Holders - Crossroads	342.000		-\$4,300,000		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$4,300,000		\$0	
P-112	Other Prod. Prime Movers- Crossroads	343.000		-\$80,541,888		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$80,541,888		\$0	
P-113	Other Prod. Generators - Crossroads	344.000		\$16,595,058		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$16,595,058		\$0	

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P-114	Other Prod. Acc. Elec Eq -Crossroads	345.000		\$14,960,000		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$14,960,000		\$0	
P-115	Other Prod. Misc Pwr Plt - Crossroads	346.000		\$130,859		\$0
	1. To remove Crossroads Plant (Hyneman)		-\$130,859		\$0	
P-119	Production- Salvage & Removal Retirements n			\$0		\$0
	No Adjustment		\$0		\$0	
P-123	Transmission Land Electric	350.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-124	Transmission Depreciable Land Rights	350.040		\$0		\$0
	No Adjustment		\$0		\$0	
P-125	Transmission Structures and Imp.	352.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-126	Transmission Station Equip	353.000		-\$1,709,231		\$0
	1. Transfer Jeffrey Generator Step Up Transformer to Production updated through December 31, 2010 (Maiors)		-\$1,709,231		\$0	
	2. To include plant balances for MPS South Harper CT's 4 and 5 (Hyneman)		\$2,211,353		\$0	
	3. To remove Staff's position for Turbines 4 & 5 per Commission May 2011 Order		-\$2,211,353		\$0	
P-127	Trans. Station Equip. Iatan Common	353.001		\$190,067		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Maiors)		-\$1,189,318		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Plant (Majors)		\$0		\$0	
	3. To recognize Iatan Construction audit adjustments updated through October 31, 2010. (Hyneman)		\$0		\$0	
	No Adjustment		\$0		\$0	

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	4. To include 53MW allocation of latan Common Transmission Plant as of 10/31/2010 per Commission Order		\$0		\$0	
	5. To include 100MW allocation of latan Common Transmission Plant as of 10/31/2010 as directed by the Commission May 2011 Order		\$999,251		\$0	
P-128	Transmission Station Equipment Common	353.003		\$0		\$0
	No Adjustment		\$0		\$0	
P-129	Transmission Towers and Fixtures	354.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-130	Transmission Poles and Fixtures	355.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-131	Trans. Poles & Fixtures - latan Common-Inter	355.001		\$314,779		\$0
	1. To remove latan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$942,516		\$0	
	2. To include 53MW allocation of latan Common Transmission Plant (Majors)		\$0		\$0	
	3. To include 53MW allocation of latan Common Transmission Plant as of 10/31/2010 per Commission Order		\$0		\$0	
	4. To include 100MW allocation of latan Common Transmission Plant as of 10/31/2010 as directed by the Commission May 2011 Order		\$627,737		\$0	
P-132	Trans. Poles & Fixtures-latan-Substation	355.002		\$299		\$0
	1. To include 53MW allocation of latan Common Transmission Plant as of 10/31/2010 per Commission Order		\$0		\$0	
	2. To include 100MW allocation of latan Common Transmission Plant as of 10/31/2010 as directed by the Commission May 2011 Order		\$299		\$0	
P-133	Transmission Overhead Cond & Devices	356.000		\$0		\$0

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	1. No Adjustment		\$0		\$0	
P-134	Trans. OH Cond. & Dev.-Iatan Common-Inter	356.001		\$257,547		\$0
	1. To remove Iatan Common plant booked to MPS to reallocate these costs for 53 megawatts MPS ownership (Majors)		-\$771,150		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Plant (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Transmission Plant as of 10/31/2010 per Commission Order		\$0		\$0	
	4. To include 100MW allocation of Iatan Common Transmission Plant as of 10/31/2010 as directed by the Commission May 2011 Order		\$513,603		\$0	
P-135	Trans. OH Cond. & Dev-Iatan-Substation	356.002		\$244		\$0
	1. To include 53MW allocation of Iatan Common Transmission Plant as of 10/31/2010 per Commission Order		\$0		\$0	
	2. To include 100MW allocation of Iatan Common Transmission Plant as of 10/31/2010 as directed by the Commission May 2011 Order		\$244		\$0	
P-136	Transmission Underground Cond & Dev.	358.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-139	Transmission-Salvage & Removal-Retirements			\$0		\$0
	No Adjustment		\$0		\$0	
P-142	Distribution Land Electric	360.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-143	Distribution Depreciable Land Rights	360.010		\$0		\$0
	No Adjustment		\$0		\$0	
P-144	Distribution Land Leased	360.020		\$0		\$0
	1. No Adjustment		\$0		\$0	

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P-145	Distribution Structures & Improvements	361.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-146	Distribution Station Equipment	362.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-147	Distribution Poles, Tower, & Fixtures	364.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-148	Distribution Overhead Conductor	365.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-149	Distribution Underground Circuit	366.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-150	Distribution Underground Conductors	367.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-151	Distribution Line Transformers	368.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-152	Distribution Services Overhead	369.010		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-153	Distribution Services Underground	369.020		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-154	Distribution Meters Electric	370.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-155	Distribution Meters PURPA	370.010		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-156	Distribution Cust Prem Install	371.000		\$0		\$0

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	No Adjustment		\$0		\$0	
P-157	Distribution Street Light and Traffic Signal	373.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-160	Distribution-Salvage & Removal-Retirements r			\$0		\$0
	No Adjustment		\$0		\$0	
P-163	General Land Electric	389.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-164	General Structures & Improv. Electric	390.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-165	General Office Furniture & Equipment	391.000		-\$839,691		\$0
	1. To remove Crossroads Plant (Hyneman)		\$0		\$0	
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$839,691		\$0	
P-166	General Office Furniture - Computer	391.020		-\$989,708		\$0
	1. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$989,708		\$0	
P-167	General Office Furniture - Software	391.040		-\$156,190		\$0
	1. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$156,190		\$0	
P-168	General Transportation Equip Autos	392.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-169	General Transportation Equip Light Trucks	392.010		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-170	General Trans Equip Heavy Trucks	392.020		\$0		\$0
	1. No Adjustment		\$0		\$0	

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P-171	General Trans Equip Trailers	392.040		\$0		\$0
	No Adjustment		\$0		\$0	
P-172	General Trans Equip Medium Trucks	392.050		\$0		\$0
	1. No Adjustment		\$0		\$0	
P-173	General Stores Equipment	393.000		-\$67,205		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$67,205		\$0	
P-174	General Tools Electric	394.000		-\$869,991		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$869,991		\$0	
P-175	General Laboratory Equipment	395.000		-\$236,468		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$236,468		\$0	
P-176	General Power Operated Equipment	396.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-177	General Communication Equipment	397.000		-\$130,431		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$130,431		\$0	
P-178	General Misc. Equipment	398.000		-\$29,281		\$0
	2. To include retirement as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$29,281		\$0	
P-181	General Plant-Salvage & Removal-Retirements			\$0		\$0
	No Adjustment		\$0		\$0	
P-184	Miscellaneous Intangibles-Cap Softwr- 5 yr	303.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-185	General Land Electric - Raytown	389.000		\$0		\$0
	No Adjustment		\$0		\$0	

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P-186	General Structures & Impr- Raytown	390.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-187	General Struct. Leasehold Improvements	390.050		\$0		\$0
	No Adjustment		\$0		\$0	
P-188	General Office Furn. & Equipment-Elec	391.000		-\$18,227		\$0
	1. To include ECORP retirement based on Stipulation and Agreement (Feb 2011)(Lyons)		-\$18,227		\$0	
P-189	General Office Furn. - Raytown	391.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-190	General Office Furniture-Computer-ECORP	391.020		-\$439,316		\$0
	1. To include ECORP retirement based on Stipulation and Agreement (Feb 2011)(Lyons)		-\$439,316		\$0	
P-191	General Office Furn. Comp. - Raytown	391.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-192	General Office Furniture Software	391.040		-\$5,851,189		\$0
	1. To include ECORP retirement based on Stipulation and Agreement (Feb 2011)(Lyons)		-\$5,851,189		\$0	
P-193	General Office Furn Software - Raytown	391.040		\$0		\$0
	No Adjustment		\$0		\$0	
P-194	General Trans. Heavy Trucks - Elec	392.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-195	General Trans. Trailers - Electric	392.040		\$0		\$0
	No Adjustment		\$0		\$0	

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P-196	General Stores Equipment- Electric	393.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-197	General Tools - Electric	394.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-198	General Laboratory Equipment - ECORP	395.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-199	General Power Operated Equip Electric	396.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-200	General Communication Equipment Elec	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-201	General Communication - Raytown	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-202	General Miscellaneous Equipment Elec	398.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-203	General Misc. Equip. - Raytown	398.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-206	ECORP-Salvage-Retirements not yet classified			\$0		\$0
	No Adjustment		\$0		\$0	
P-209	Land & Land Rights-UCU	389.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-210	Structures & Improvements Owned - UCU	390.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-211	Structures & Improvements Leased -UCU	390.051		\$0		\$0
	No Adjustment		\$0		\$0	

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Adjustments to Plant in Service

A Plant Adj. Number	B Plant In Service Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
P-212	Gen Office Furniture & Equipment	391.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-213	Gen Office Furniture-Computer-UCU	391.020		\$0		\$0
	No Adjustment		\$0		\$0	
P-214	Computer Software-UCU	391.040		\$0		\$0
	No Adjustment		\$0		\$0	
P-215	Computer Software Developments-UCU	391.050		\$0		\$0
	No Adjustment		\$0		\$0	
P-216	Gen Transportation Equip-Auto-Elec	392.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-217	Gen Transportation Equip Med Trucks	392.050		\$0		\$0
	No Adjustment		\$0		\$0	
P-218	Tools, Shop, and Garage Equipment-UCU	394.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-219	Lab Equipment-UCU	395.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-220	Communications Equipment-UCU	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
P-221	Miscellaneous Equipment-UCU	398.000		\$0		\$0
	No Adjustment		\$0		\$0	
Total Plant Adjustments				\$162,988,600		\$59,962,810

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	301.000	Intangible Plant Organization Electric	\$21,558	4.63%	\$998
3	303.010	Miscellaneous Intangibles (Like 353)	\$0	0.00%	\$0
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$603,548	2.50%	\$15,089
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$124,237	20.00%	\$24,847
6		TOTAL PLANT INTANGIBLE	\$749,343		\$40,934
7		PRODUCTION PLANT			
8		STEAM PRODUCTION			
9		STEAM PRODUCTION - SIBLEY			
10	310.000	Steam Production Land - Elec - Sibley	\$394,881	0.0000%	\$0
11	311.000	Steam Prod Structures - Elec - Sibley	\$39,906,411	1.8700%	\$746,250
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$261,931,373	2.1900%	\$5,736,297
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$7,877,416	2.1900%	\$172,515
14	314.000	Steam Prod Turbogenerator - Sibley	\$60,397,107	2.3300%	\$1,407,253
15	315.000	Steam Prod Access Equip Elec - Sibley	\$15,923,603	2.4000%	\$382,166
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$841,025	2.5000%	\$21,026
17		TOTAL STEAM PRODUCTION - SIBLEY	\$387,271,816		\$8,465,507
18		STEAM PROD. JEFFREY			
19	310.000	Steam Production Land - Elec - Jeffrey	\$466,553	0.0000%	\$0
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$19,256,221	1.8700%	\$360,091
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$60,783,114	2.1000%	\$1,276,445
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$42,372,006	2.1000%	\$889,812
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$19,065,087	2.3100%	\$440,404
24	315.000	Steam Prod Access Equip - Jeffrey	\$6,699,903	2.3700%	\$158,788
25	315.000	Steam Prod - Jeffrey GSU's	\$1,701,369	2.3700%	\$40,322
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$1,923,796	2.5900%	\$49,826
27		TOTAL STEAM PROD. JEFFREY	\$152,268,049		\$3,215,688
28		STEAM PRODUCTION - IATAN 1			
29	311.000	Steam Production Structures - Iatan 1	\$0	1.8700%	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	2.1900%	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	2.3300%	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	2.4000%	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0
34		STEAM PRODUCTION - IATAN COMMON			
35	311.000	Steam Prod. Struct. - Iatan Common	\$7,294,060	1.8700%	\$136,399
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$17,431,278	2.1900%	\$381,745
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$225,912	2.3300%	\$5,264
38	315.000	Steam Prod Access Equip- Iatan Com	\$231,118	2.4000%	\$5,547

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$25,182,368		\$528,955
40		STEAM PRODUCTION - IATAN 2			
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$162,942	20.0000%	\$32,588
42	311.000	Steam Production-Structures-Iatan 2	\$21,646,471	1.8700%	\$404,789
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$153,692,179	2.1900%	\$3,365,859
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$19,921,881	2.3300%	\$464,180
45	315.000	Steam Prod.-Accessory Equipment.- Iatan 2	\$6,811,659	2.4000%	\$163,480
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$749,933	2.5000%	\$18,748
47		TOTAL STEAM PRODUCTION - IATAN 2	\$202,985,065		\$4,449,644
48		TOTAL STEAM PRODUCTION	\$767,707,298		\$16,659,794
49		NUCLEAR PRODUCTION			
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0
51		HYDRAULIC PRODUCTION			
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
53		OTHER PRODUCTION			
54		OTHER PROD - NEVADA			
55	340.000	Other Production Land Elec - Nevada	\$59,629	0.0000%	\$0
56	341.000	Other Prod. Structures Elec - Nevada	\$296,492	1.7500%	\$5,189
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$740,211	3.0900%	\$22,873
58	343.000	Other Prod. Prime Movers - Nevada	\$931,496	4.8100%	\$44,805
59	344.000	Other Prod. Generators Elec - Nevada	\$608,897	3.8000%	\$23,138
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$478,213	2.8500%	\$13,629
61		TOTAL OTHER PROD - NEVADA	\$3,114,938		\$109,634
62		OTHER PROD - RALPH GREEN			
63	340.000	Other Production Land Elec - RG	\$11,324	0.0000%	\$0
64	341.000	Other Prod. Structures Elec - RG	\$1,440,052	1.7500%	\$25,201
65	342.000	Other Prod. Fuel Holders Elec - RG	\$440,744	3.0900%	\$13,619
66	343.000	Other Prod. Prime Movers - RG	\$5,312,379	4.8100%	\$255,525
67	344.000	Other Prod. Generators Elec - RG	\$6,365,877	3.8000%	\$241,903
68	345.000	Other Prod. Access. Elec Eq - RG	\$1,332,978	2.8500%	\$37,990
69	346.000	Other Prod. Misc Plt Eq - RG	\$19,908	3.5700%	\$711
70		TOTAL OTHER PROD - RALPH GREEN	\$14,923,262		\$574,949
71		OTHER PROD GREENWOOD			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
72	340.000	Other Production Land - GW	\$232,587	0.0000%	\$0
73	341.000	Other Prod. Structures - GW	\$2,823,804	1.7500%	\$49,417
74	342.000	Other Prod. Fuel Holders - GW	\$3,523,724	3.0900%	\$108,883
75	343.000	Other Prod. Prime Movers - GW	\$34,661,092	4.8100%	\$1,667,199
76	344.000	Other Prod. Generators - GW	\$8,659,046	3.8000%	\$329,044
77	345.000	Other Prod. Access Eq - GW	\$6,748,145	2.8500%	\$192,322
78	346.000	Other Prod. Misc Pwr Plt - GW	\$35,648	3.5700%	\$1,273
79		TOTAL OTHER PROD GREENWOOD	\$56,684,046		\$2,348,138
80		OTHER PROD SOUTH HARPER			
81	340.000	Other Prod. Land - SH	\$1,030,114	0.0000%	\$0
82	341.000	Other Prod. Structures - SH	\$10,834,902	1.7500%	\$189,611
83	342.000	Other Prod. Fuel Holders - SH	\$3,986,207	3.0900%	\$123,174
84	343.000	Other Prod. Prime Movers - SH	\$68,341,641	4.8100%	\$3,287,233
85	344.000	Other Prod. Generators - SH	\$18,393,939	3.8000%	\$698,970
86	345.000	Other Prod. Access Elec Eq - SH	\$17,070,034	2.8500%	\$486,496
87	346.000	Other Prod. Misc Pwr Plt - SH	\$168,609	3.5700%	\$6,019
88		TOTAL OTHER PROD SOUTH HARPER	\$119,825,446		\$4,791,503
89		OTHER PROD-PRUDENT TURBINES 4 AND 5			
90	340.000	Other Prod. Land	\$0	0.0000%	\$0
91	341.000	Other Prod. Structures	\$0	1.7500%	\$0
92	342.000	Other Prod. Fuel Holders	\$0	3.0900%	\$0
93	343.000	Other Prod. Prime Movers	\$0	4.8100%	\$0
94	344.000	Other Prod. Generators	\$0	3.8000%	\$0
95	345.000	Other Prod. Access Elec Eq	\$0	2.8500%	\$0
96	346.000	Other Prod. Misc Pwr Plt.	\$0	3.5700%	\$0
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$0
98		OTHER PROD-CROSSROADS-COMMISSION MAY 2011 ORDER			
99	303.020	Misc. Intangibles-Trans.-Crossroads	\$9,540,562	2.5000%	\$238,514
100	340.000	Other Production Land-Crossroads	\$186,179	0.0000%	\$0
101	341.000	Other Prod. Structures-Crossroads	\$991,473	1.7500%	\$17,351
102	342.000	Other Prod. Fuel Holders-Crossroads	\$1,873,160	3.0900%	\$57,881
103	343.000	Other Prod. Prime Movers-Crossroads	\$35,085,540	4.8100%	\$1,687,614
104	344.000	Other Prod. Generators-Crossroads	\$7,229,115	3.8000%	\$274,706
105	345.000	Other Prod. Acc. Elec Eq-Crossroads	\$6,516,853	2.8500%	\$185,730
106	346.000	Other Prod. Misc Pwr Plt-Crossroads	\$57,005	3.5700%	\$2,035
107		TOTAL OTHER PROD-CROSSROADS-COMMISSION MAY 2011 ORDER	\$61,479,887		\$2,463,831
108		OTHER PROD - CROSSROADS			
109	340.000	Other Production Land - Crossroads	\$0	0.0000%	\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
110	341.000	Other Prod. Structures - Crossroads	\$0	1.7500%	\$0
111	342.000	Other Prod. Fuel Holders - Crossroads	\$0	3.0900%	\$0
112	343.000	Other Prod. Prime Movers- Crossroads	\$0	4.8100%	\$0
113	344.000	Other Prod. Generators - Crossroads	\$0	3.8000%	\$0
114	345.000	Other Prod. Acc. Elec Eq -Crossroads	\$0	2.8500%	\$0
115	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$0	3.5700%	\$0
116		TOTAL OTHER PROD - CROSSROADS	\$0		\$0
117		TOTAL OTHER PRODUCTION	\$256,027,579		\$10,288,055
118		RETIREMENTS WORK IN PROGRESS- PRODUCTION			
119		Production- Salvage & Removal Retirements not classified.	\$0	0.0000%	\$0
120		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	\$0		\$0
121		TOTAL PRODUCTION PLANT	\$1,023,734,877		\$26,947,849
122		TRANSMISSION PLANT			
123	350.000	Transmission Land Electric	\$2,256,887	0.00%	\$0
124	350.040	Transmission Depreciable Land Rights	\$12,440,601	1.19%	\$148,043
125	352.000	Transmission Structures and Imp.	\$7,586,699	1.83%	\$138,837
126	353.000	Transmission Station Equip	\$103,810,889	1.70%	\$1,764,785
127	353.001	Trans. Station Equip. Iatan Common	\$994,654	1.7000%	\$16,909
128	353.003	Transmission Station Equipment Common	\$0	1.7000%	\$0
129	354.000	Transmission Towers and Fixtures	\$322,150	1.85%	\$5,960
130	355.000	Transmission Poles and Fixtures	\$79,239,617	2.93%	\$2,321,721
131	355.001	Trans. Poles & Fixtures - Iatan Common- Interconnection	\$624,849	2.9300%	\$18,308
132	355.002	Trans. Poles & Fixtures-Iatan-Substation	\$299	2.9300%	\$9
133	356.000	Transmission Overhead Cond & Devices	\$49,989,801	2.32%	\$1,159,763
134	356.001	Trans. OH Cond. & Dev.- Iatan Common- Interconnection	\$511,240	2.3200%	\$11,861
135	356.002	Trans. OH Cond. & Dev-Iatan-Substation	\$244	2.3200%	\$6
136	358.000	Transmission Underground Cond & Dev.	\$58,157	2.49%	\$1,448
137		TOTAL TRANSMISSION PLANT	\$257,836,087		\$5,587,650
138		RETIREMENTS WORK IN PROGRESS- TRANSMISSION			
139		Transmission-Salvage & Removal- Retirements not classified	\$0	0.0000%	\$0
140		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	\$0		\$0
141		DISTRIBUTION PLANT			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
142	360.000	Distribution Land Electric	\$4,915,140	0.00%	\$0
143	360.010	Distribution Depreciable Land Rights	\$273,503	0.00%	\$0
144	360.020	Distribution Land Leased	\$22,128	1.00%	\$221
145	361.000	Distribution Structures & Improvements	\$8,513,374	1.61%	\$137,065
146	362.000	Distribution Station Equipment	\$115,225,227	2.08%	\$2,396,685
147	364.000	Distribution Poles, Tower, & Fixtures	\$145,754,099	3.89%	\$5,669,834
148	365.000	Distribution Overhead Conductor	\$104,989,453	2.18%	\$2,288,770
149	366.000	Distribution Underground Circuit	\$43,906,711	1.70%	\$746,414
150	367.000	Distribution Underground Conductors	\$108,170,663	2.49%	\$2,693,450
151	368.000	Distribution Line Transformers	\$156,568,689	3.45%	\$5,401,620
152	369.010	Distribution Services Overhead	\$13,296,728	3.64%	\$484,001
153	369.020	Distribution Services Underground	\$49,710,214	3.05%	\$1,516,162
154	370.000	Distribution Meters Electric	\$26,196,377	2.00%	\$523,928
155	370.010	Distribution Meters PURPA	\$2,028,983	7.14%	\$144,869
156	371.000	Distribution Cust Prem Install	\$15,157,779	5.12%	\$776,078
157	373.000	Distribution Street Light and Traffic Signal	\$30,926,587	3.1800%	\$983,465
158		TOTAL DISTRIBUTION PLANT	\$825,655,655		\$23,762,562
159		RETIREMENTS WORK IN PROGRESS- DISTRIBUTION			
160		Distribution-Salvage & Removal-Retirements not classified	\$0	0.0000%	\$0
161		TOTAL RETIREMENTS WORK IN PROGRESS- DISTRIBUTION	\$0		\$0
162		GENERAL PLANT			
163	389.000	General Land Electric	\$972,952	0.00%	\$0
164	390.000	General Structures & Improv. Electric	\$17,805,708	2.73%	\$486,096
165	391.000	General Office Furniture & Equipment	\$1,159,828	5.00%	\$57,991
166	391.020	General Office Furniture - Computer	\$1,042,083	12.50%	\$130,260
167	391.040	General Office Furniture - Software	\$391,696	11.11%	\$43,517
168	392.000	General Transportation Equip Autos	\$522,370	11.25%	\$58,767
169	392.010	General Transportation Equip Light Trucks	\$885,911	11.25%	\$99,665
170	392.020	General Trans Equip Heavy Trucks	\$6,970,958	11.25%	\$784,233
171	392.040	General Trans Equip Trailers	\$785,907	11.25%	\$88,415
172	392.050	General Trans Equip Medium Trucks	\$5,020,257	11.25%	\$564,779
173	393.000	General Stores Equipment	\$16,291	4.00%	\$652
174	394.000	General Tools Electric	\$3,360,318	4.00%	\$134,413
175	395.000	General Laboratory Equipment	\$2,055,334	3.30%	\$67,826
176	396.000	General Power Operated Equipment	\$4,149,607	4.45%	\$184,658
177	397.000	General Communication Equipment	\$24,903,840	3.70%	\$921,442
178	398.000	General Misc. Equipment	\$142,040	4.00%	\$5,682
179		TOTAL GENERAL PLANT	\$70,185,100		\$3,628,396
180		RETIREMENTS-WORK IN PROGRESS- GENERAL PLANT			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
181		General Plant-Salvage & Removal-Retirements not classified.	\$0	0.0000%	\$0
182		TOTAL RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT	\$0		\$0
183		ECORP PLANT			
184	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$408,031	20.0000%	\$81,606
185	389.000	General Land Electric - Raytown	\$28,806	0.0000%	\$0
186	390.000	General Structures & Impr- Raytown	\$8,652,377	2.2200%	\$192,083
187	390.050	General Struct. Leasehold Improvements	\$0	0.0000%	\$0
188	391.000	General Office Furn. & Equipment-Elec	\$973,455	5.0000%	\$48,673
189	391.000	General Office Furn. - Raytown	\$2,153,872	5.0000%	\$107,694
190	391.020	General Office Furniture-Computer-ECORP	\$3,018,492	12.5000%	\$377,312
191	391.020	General Office Furn. Comp. - Raytown	\$2,461,696	12.5000%	\$307,712
192	391.040	General Office Furniture Software	\$7,998,018	11.1100%	\$888,580
193	391.040	General Office Furn Software - Raytown	\$1,463,779	11.1100%	\$162,626
194	392.020	General Trans. Heavy Trucks - Elec	\$0	12.5000%	\$0
195	392.040	General Trans. Trailers - Electric	\$0	12.5000%	\$0
196	393.000	General Stores Equipment- Electric	\$7,772	4.0000%	\$311
197	394.000	General Tools - Electric	\$17,710	4.0000%	\$708
198	395.000	General Laboratory Equipment - ECORP	\$0	3.3000%	\$0
199	396.000	General Power Operated Equip Electric	\$16,621	4.4500%	\$740
200	397.000	General Communication Equipment Elec	\$294,348	3.7000%	\$10,891
201	397.000	General Communication - Raytown	\$631,881	3.7000%	\$23,380
202	398.000	General Miscellaneous Equipment Elec	\$18,468	4.0000%	\$739
203	398.000	General Misc. Equip. - Raytown	\$36,737	4.0000%	\$1,469
204		TOTAL ECORP PLANT	\$28,182,063		\$2,204,524
205		RETIREMENTS-WORK IN PROGRESS-ECORP			
206		ECORP-Salvage-Retirements not yet classified	\$0	0.0000%	\$0
207		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$0		\$0
208		UCU COMMON GENERAL PLANT			
209	389.000	Land & Land Rights-UCU	\$0	0.0000%	\$0
210	390.000	Structures & Improvements Owned - UCU	\$0	0.0000%	\$0
211	390.051	Structures & Improvements Leased -UCU	\$0	0.0000%	\$0
212	391.000	Gen Office Furniture & Equipment	\$0	0.0000%	\$0
213	391.020	Gen Office Furniture-Computer-UCU	\$0	0.0000%	\$0
214	391.040	Computer Software-UCU	\$0	0.0000%	\$0
215	391.050	Computer Software Developments-UCU	\$0	0.0000%	\$0
216	392.000	Gen Transportation Equip-Auto-Elec	\$0	0.0000%	\$0
217	392.050	Gen Transportation Equip Med Trucks	\$0	0.0000%	\$0
218	394.000	Tools, Shop, and Garage Equipment-UCU	\$0	0.0000%	\$0

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219	395.000	Lab Equipment-UCU	\$0	0.0000%	\$0
220	397.000	Communications Equipment-UCU	\$0	0.0000%	\$0
221	398.000	Miscellaneous Equipment-UCU	\$0	0.0000%	\$0
222		TOTAL UCU COMMON GENERAL PLANT	\$0		\$0
223		Total Depreciation	<u>\$2,206,343,125</u>		<u>\$62,171,915</u>

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	301.000	Intangible Plant Organization Electric	\$8,787	R-2	\$0	\$8,787	99.5130%	\$0	\$8,744
3	303.010	Miscellaneous Intangibles (Like 353)	\$0	R-3	\$0	\$0	99.5400%	\$0	\$0
4	303.020	Misc. Intangibles - Trans. - Crossroads	\$4,395,612	R-4	-\$4,395,612	\$0	99.5400%	\$0	\$0
5	303.020	Miscellaneous Intangibles- Cap Softwr 5 yr	\$28,583	R-5	\$0	\$28,583	99.5400%	\$0	\$28,452
6		TOTAL PLANT INTANGIBLE	\$4,432,982		-\$4,395,612	\$37,370		\$0	\$37,196
7		PRODUCTION PLANT							
8		STEAM PRODUCTION							
9		STEAM PRODUCTION - SIBLEY							
10	310.000	Steam Production Land - Elec - Sibley	\$0	R-10	\$0	\$0	99.5400%	\$0	\$0
11	311.000	Steam Prod Structures - Elec - Sibley	\$28,200,308	R-11	\$0	\$28,200,308	99.5400%	\$0	\$28,070,587
12	312.000	Steam Prod Boiler Plant Elec - Sibley	\$90,257,602	R-12	\$0	\$90,257,602	99.5400%	\$0	\$89,842,417
13	312.020	Steam Prod Boiler AQC Equip - Sibley	\$424,842	R-13	\$0	\$424,842	99.5400%	\$0	\$422,888
14	314.000	Steam Prod Turbogenerator - Sibley	\$33,909,759	R-14	\$0	\$33,909,759	99.5400%	\$0	\$33,753,774
15	315.000	Steam Prod Access Equip Elec - Sibley	\$11,493,480	R-15	\$0	\$11,493,480	99.5400%	\$0	\$11,440,610
16	316.000	Steam Prod Misc Plant Equip - Sibley	\$486,455	R-16	\$0	\$486,455	99.5400%	\$0	\$484,217
17		TOTAL STEAM PRODUCTION - SIBLEY	\$164,772,446		\$0	\$164,772,446		\$0	\$164,014,493
18		STEAM PROD. JEFFREY							
19	310.000	Steam Production Land - Elec - Jeffrey	\$0	R-19	\$0	\$0	99.5400%	\$373,762	\$373,762
20	311.000	Steam Prod Structures - Elec - Jeffrey	\$16,147,318	R-20	\$0	\$16,147,318	99.5400%	\$1,334,320	\$17,407,360
21	312.000	Steam Prod Boiler Eq - Elec - Jeffrey	\$42,417,021	R-21	\$0	\$42,417,021	99.5400%	\$0	\$42,221,903
22	312.020	Steam Prod Boiler AQC Eq - Jeffrey	\$1,173,478	R-22	\$0	\$1,173,478	99.5400%	\$0	\$1,168,080
23	314.000	Steam Prod Turbogenerator - Jeffrey	\$8,429,695	R-23	\$0	\$8,429,695	99.5400%	\$0	\$8,390,918
24	315.000	Steam Prod Access Equip - Jeffrey	\$4,983,353	R-24	\$0	\$4,983,353	99.5400%	\$31,112	\$4,991,542
25	315.000	Steam Prod - Jeffrey GSU's	\$0	R-25	\$898,083	\$898,083	99.5400%	\$0	\$893,952
26	316.000	Steam Prod Misc Plant Equip - Jeffrey	\$650,378	R-26	\$0	\$650,378	99.5400%	\$0	\$647,386
27		TOTAL STEAM PROD. JEFFREY	\$73,801,243		\$898,083	\$74,699,326		\$1,739,194	\$76,094,903
28		STEAM PRODUCTION - IATAN 1							
29	311.000	Steam Production Structures - Iatan 1	\$0	R-29	\$0	\$0	99.5400%	\$0	\$0
30	312.000	Steam Prod. Boiler Equipment - Iatan 1	\$0	R-30	\$0	\$0	99.5400%	\$0	\$0
31	314.000	Steam Prod Turbogenerator - Iatan 1	\$0	R-31	\$0	\$0	99.5400%	\$0	\$0
32	315.000	Steam Prod Access Equip - Iatan 1	\$0	R-32	\$0	\$0	99.5400%	\$0	\$0
33		TOTAL STEAM PRODUCTION - IATAN 1	\$0		\$0	\$0		\$0	\$0
34		STEAM PRODUCTION - IATAN COMMON							
35	311.000	Steam Prod. Struct. - Iatan Common	\$255,065	R-35	-\$88,355	\$166,710	99.5400%	\$0	\$165,943
36	312.000	Steam Prod. Boiler Equip.-Iatan Comm	\$659,117	R-36	-\$228,318	\$430,799	99.5400%	\$0	\$428,817
37	314.000	Steam Prod. TurboGen - Iatan Comm	\$8,161	R-37	-\$2,827	\$5,334	99.5400%	\$0	\$5,309
38	315.000	Steam Prod Access Equip- Iatan Com	\$8,971	R-38	-\$3,108	\$5,863	99.5400%	\$0	\$5,836
39		TOTAL STEAM PRODUCTION - IATAN COMMON	\$931,314		-\$322,608	\$608,706		\$0	\$605,905
40		STEAM PRODUCTION - IATAN 2							
41	303.020	Misc Intang.-Cap. Software-5yr-Iatan 2	\$0	R-41	\$13,661	\$13,661	99.5400%	\$0	\$13,598
42	311.000	Steam Production-Structures-Iatan 2	\$0	R-42	\$165,594	\$165,594	99.5400%	\$0	\$164,832
43	312.000	Steam Prod.-Boiler Plant Equip-Iatan 2	\$0	R-43	\$1,253,907	\$1,253,907	99.5400%	\$0	\$1,248,139
44	314.000	Steam Prod.-Turbogenerator-Iatan 2	\$0	R-44	\$156,601	\$156,601	99.5400%	\$0	\$155,881
45	315.000	Steam Prod.-Accessory Equipment.-Iatan 2	\$0	R-45	\$57,824	\$57,824	99.5400%	\$0	\$57,558
46	316.000	Steam Production-Misc Power Plant Equipment-Iatan 2	\$0	R-46	\$6,697	\$6,697	99.5400%	\$0	\$6,666
47		TOTAL STEAM PRODUCTION - IATAN 2	\$0		\$1,654,284	\$1,654,284		\$0	\$1,646,674
48		TOTAL STEAM PRODUCTION	\$239,505,003		\$2,229,759	\$241,734,762		\$1,739,194	\$242,361,975
49		NUCLEAR PRODUCTION							
50		TOTAL NUCLEAR PRODUCTION	\$0		\$0	\$0		\$0	\$0
51		HYDRAULIC PRODUCTION							
52		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0

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53		OTHER PRODUCTION							
54		OTHER PROD - NEVADA							
55	340.000	Other Production Land Elec - Nevada	\$0	R-55	\$0	\$0	99.5400%	\$0	\$0
56	341.000	Other Prod. Structures Elec - Nevada	\$61,348	R-56	\$0	\$61,348	99.5400%	\$0	\$61,066
57	342.000	Other Prod. Fuel Holders Elec - Nevada	\$254,800	R-57	\$0	\$254,800	99.5400%	\$0	\$253,628
58	343.000	Other Prod. Prime Movers - Nevada	\$399,161	R-58	\$0	\$399,161	99.5400%	\$0	\$397,325
59	344.000	Other Prod. Generators Elec - Nevada	\$434,514	R-59	\$0	\$434,514	99.5400%	\$0	\$432,515
60	345.000	Other Prod. Access. Eq - Elec - Nevada	\$341,932	R-60	\$0	\$341,932	99.5400%	\$0	\$340,359
61		TOTAL OTHER PROD - NEVADA	\$1,491,755		\$0	\$1,491,755		\$0	\$1,484,893
62		OTHER PROD - RALPH GREEN							
63	340.000	Other Production Land Elec - RG	\$0	R-63	\$0	\$0	99.5400%	\$0	\$0
64	341.000	Other Prod. Structures Elec - RG	\$478,931	R-64	\$0	\$478,931	99.5400%	\$0	\$476,728
65	342.000	Other Prod. Fuel Holders Elec - RG	\$114,474	R-65	\$0	\$114,474	99.5400%	\$0	\$113,947
66	343.000	Other Prod. Prime Movers - RG	\$2,175,416	R-66	\$0	\$2,175,416	99.5400%	\$0	\$2,165,409
67	344.000	Other Prod. Generators Elec - RG	\$4,785,145	R-67	\$0	\$4,785,145	99.5400%	\$0	\$4,763,133
68	345.000	Other Prod. Access. Elec Eq - RG	\$893,356	R-68	\$0	\$893,356	99.5400%	\$0	\$889,247
69	346.000	Other Prod. Misc Plt Eq - RG	\$2,148	R-69	\$0	\$2,148	99.5400%	\$0	\$2,138
70		TOTAL OTHER PROD - RALPH GREEN	\$8,449,470		\$0	\$8,449,470		\$0	\$8,410,602
71		OTHER PROD GREENWOOD							
72	340.000	Other Production Land - GW	\$0	R-72	\$0	\$0	99.5400%	\$0	\$0
73	341.000	Other Prod. Structures - GW	\$702,572	R-73	\$0	\$702,572	99.5400%	\$0	\$699,340
74	342.000	Other Prod. Fuel Holders - GW	\$1,435,527	R-74	\$0	\$1,435,527	99.5400%	\$0	\$1,428,924
75	343.000	Other Prod. Prime Movers - GW	\$9,338,311	R-75	\$0	\$9,338,311	99.5400%	\$0	\$9,295,355
76	344.000	Other Prod. Generators - GW	\$3,511,449	R-76	\$0	\$3,511,449	99.5400%	\$0	\$3,495,296
77	345.000	Other Prod. Access Eq - GW	\$2,282,764	R-77	\$0	\$2,282,764	99.5400%	\$0	\$2,272,263
78	346.000	Other Prod. Misc Pwr Plt - GW	\$138	R-78	\$0	\$138	99.5400%	\$0	\$137
79		TOTAL OTHER PROD GREENWOOD	\$17,270,761		\$0	\$17,270,761		\$0	\$17,191,315
80		OTHER PROD SOUTH HARPER							
81	340.000	Other Prod. Land - SH	\$0	R-81	\$0	\$0	99.5400%	\$0	\$0
82	341.000	Other Prod. Structures - SH	\$905,446	R-82	\$0	\$905,446	99.5400%	\$0	\$901,281
83	342.000	Other Prod. Fuel Holders - SH	\$696,820	R-83	\$0	\$696,820	99.5400%	\$0	\$693,615
84	343.000	Other Prod. Prime Movers - SH	\$16,825,701	R-84	\$0	\$16,825,701	99.5400%	\$0	\$16,748,303
85	344.000	Other Prod. Generators - SH	\$3,563,198	R-85	\$0	\$3,563,198	99.5400%	\$0	\$3,546,807
86	345.000	Other Prod. Access Elec Eq - SH	\$2,403,631	R-86	\$0	\$2,403,631	99.5400%	\$0	\$2,392,574
87	346.000	Other Prod. Misc Pwr Plt - SH	\$21,796	R-87	\$0	\$21,796	99.5400%	\$0	\$21,696
88		TOTAL OTHER PROD SOUTH HARPER	\$24,416,592		\$0	\$24,416,592		\$0	\$24,304,276
89		OTHER PROD-PRUDENT TURBINES 4 AND 5							
90	340.000	Other Prod. Land	\$0	R-90	\$0	\$0	99.5400%	\$0	\$0
91	341.000	Other Prod. Structures	\$0	R-91	\$386,084	\$386,084	99.5400%	-\$384,308	\$0
92	342.000	Other Prod. Fuel Holders	\$0	R-92	\$334,934	\$334,934	99.5400%	-\$333,393	\$0
93	343.000	Other Prod. Prime Movers	\$0	R-93	\$8,061,969	\$8,061,969	99.5400%	-\$8,024,884	\$0
94	344.000	Other Prod. Generators	\$0	R-94	\$1,727,638	\$1,727,638	99.5400%	-\$1,719,691	\$0
95	345.000	Other Prod. Access Elec Eq	\$0	R-95	\$1,195,102	\$1,195,102	99.5400%	-\$1,189,605	\$0
96	346.000	Other Prod. Misc Pwr Plt.	\$0	R-96	\$8,462	\$8,462	99.5400%	-\$8,423	\$0
97		TOTAL OTHER PROD-PRUDENT TURBINES 4 AND 5	\$0		\$11,714,189	\$11,714,189		-\$11,660,304	\$0
98		OTHER PROD-CROSSROADS-COMMISSION MAY 2011 ORDER							
99	303.020	Misc. Intangibles-Trans.-Crossroads	\$0	R-99	\$579,073	\$579,073	100.0000%	\$0	\$579,073
100	340.000	Other Production Land-Crossroads	\$0	R-100	\$0	\$0	100.0000%	\$0	\$0
101	341.000	Other Prod. Structures-Crossroads	\$0	R-101	\$42,125	\$42,125	100.0000%	\$0	\$42,125
102	342.000	Other Prod. Fuel Holders-Crossroads	\$0	R-102	\$140,525	\$140,525	100.0000%	\$0	\$140,525
103	343.000	Other Prod. Prime Movers-Crossroads	\$0	R-103	\$4,097,249	\$4,097,249	100.0000%	\$0	\$4,097,249
104	344.000	Other Prod. Generators-Crossroads	\$0	R-104	\$666,942	\$666,942	100.0000%	\$0	\$666,942
105	345.000	Other Prod. Acc. Elec Eq-Crossroads	\$0	R-105	\$450,923	\$450,923	100.0000%	\$0	\$450,923
106	346.000	Other Prod. Misc Pwr Plt-Crossroads	\$0	R-106	\$4,941	\$4,941	100.0000%	\$0	\$4,941
107		TOTAL OTHER PROD-CROSSROADS-COMMISSION MAY 2011 ORDER	\$0		\$5,981,778	\$5,981,778		\$0	\$5,981,778
108		OTHER PROD - CROSSROADS							
109	340.000	Other Production Land - Crossroads	\$0	R-109	\$0	\$0	99.5400%	\$0	\$0
110	341.000	Other Prod. Structures - Crossroads	\$285,510	R-110	-\$285,510	\$0	99.5400%	\$0	\$0

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111	342.000	Other Prod. Fuel Holders - Crossroads	\$949,341	R-111	-\$949,341	\$0	99.5400%	\$0	\$0
112	343.000	Other Prod. Prime Movers- Crossroads	\$23,300,490	R-112	-\$23,300,490	\$0	99.5400%	\$0	\$0
113	344.000	Other Prod. Generators - Crossroads	\$4,418,095	R-113	-\$4,418,095	\$0	99.5400%	\$0	\$0
114	345.000	Other Prod. Acc. Elec Eq -Crossroads	\$3,149,467	R-114	-\$3,149,467	\$0	99.5400%	\$0	\$0
115	346.000	Other Prod. Misc Pwr Plt - Crossroads	\$32,076	R-115	-\$32,076	\$0	99.5400%	\$0	\$0
116		TOTAL OTHER PROD - CROSSROADS	\$32,134,979		-\$32,134,979	\$0		\$0	\$0
117		TOTAL OTHER PRODUCTION	\$83,763,557		-\$14,439,012	\$69,324,545		-\$11,660,304	\$57,372,864
118		RETIREMENTS WORK IN PROGRESS- PRODUCTION							
119		Production- Salvage & Removal Retirements not classified.	-\$458,880	R-119	\$0	-\$458,880	99.5400%	\$0	-\$456,769
120		TOTAL RETIREMENTS WORK IN PROGRESS-PRODUCTION	-\$458,880		\$0	-\$458,880		\$0	-\$456,769
121		TOTAL PRODUCTION PLANT	\$322,809,680		-\$12,209,253	\$310,600,427		-\$9,921,110	\$299,278,070
122		TRANSMISSION PLANT							
123	350.000	Transmission Land Electric	\$0	R-123	\$0	\$0	99.5400%	\$0	\$0
124	350.040	Transmission Depreciable Land Rights	\$3,038,427	R-124	\$0	\$3,038,427	99.5400%	\$0	\$3,024,450
125	352.000	Transmission Structures and Imp.	\$1,791,468	R-125	\$0	\$1,791,468	99.5400%	\$0	\$1,783,227
126	353.000	Transmission Station Equip	\$33,783,943	R-126	-\$898,083	\$32,885,860	99.5400%	\$0	\$32,734,585
127	353.001	Trans. Station Equip. Iatan Common	\$11,460	R-127	-\$3,735	\$7,725	99.5400%	\$0	\$7,689
128	353.003	Transmission Station Equipment Common	\$0	R-128	\$0	\$0	99.5400%	\$0	\$0
129	354.000	Transmission Towers and Fixtures	\$315,116	R-129	\$0	\$315,116	99.5400%	\$0	\$313,666
130	355.000	Transmission Poles and Fixtures	\$25,079,817	R-130	\$0	\$25,079,817	99.5400%	\$0	\$24,964,450
131	355.001	Trans. Poles & Fixtures - Iatan Common- Interconnection	\$5,535	R-131	\$6,633	\$12,168	99.5400%	\$0	\$12,112
132	355.002	Trans. Poles & Fixtures-Iatan-Substation	\$0	R-132	\$1	\$1	100.0000%	\$0	\$1
133	356.000	Transmission Overhead Cond & Devices	\$22,831,964	R-133	\$0	\$22,831,964	99.5400%	\$0	\$22,726,937
134	356.001	Trans. OH Cond. & Dev.- Iatan Common- Interconnection	\$4,408	R-134	\$3,475	\$7,883	99.5400%	\$0	\$7,847
135	356.002	Trans. OH Cond. & Dev-Iatan-Substation	\$0	R-135	\$1	\$1	100.0000%	\$0	\$1
136	358.000	Transmission Underground Cond & Dev.	\$51,165	R-136	\$0	\$51,165	99.5400%	\$0	\$50,930
137		TOTAL TRANSMISSION PLANT	\$86,913,303		-\$891,708	\$86,021,595		\$0	\$85,625,895
138		RETIREMENTS WORK IN PROGRESS- TRANSMISSION							
139		Transmission-Salvage & Removal- Retirements not classified	-\$1,171,916	R-139	\$0	-\$1,171,916	99.5400%	\$0	-\$1,166,525
140		TOTAL RETIREMENTS WORK IN PROGRESS- TRANSMISSION	-\$1,171,916		\$0	-\$1,171,916		\$0	-\$1,166,525
141		DISTRIBUTION PLANT							
142	360.000	Distribution Land Electric	\$0	R-142	\$0	\$0	99.5520%	\$0	\$0
143	360.010	Distribution Depreciable Land Rights	\$0	R-143	\$0	\$0	99.5520%	\$0	\$0
144	360.020	Distribution Land Leased	\$5,389	R-144	\$0	\$5,389	99.5520%	\$0	\$5,365
145	361.000	Distribution Structures & Improvements	\$1,990,445	R-145	\$0	\$1,990,445	99.5520%	\$0	\$1,981,528
146	362.000	Distribution Station Equipment	\$32,074,963	R-146	\$0	\$32,074,963	99.5520%	\$0	\$31,931,267
147	364.000	Distribution Poles, Tower, & Fixtures	\$74,046,028	R-147	\$0	\$74,046,028	99.5520%	\$0	\$73,714,302
148	365.000	Distribution Overhead Conductor	\$32,149,656	R-148	\$0	\$32,149,656	99.5520%	\$0	\$32,005,626
149	366.000	Distribution Underground Circuit	\$8,525,220	R-149	\$0	\$8,525,220	99.5520%	\$0	\$8,487,027
150	367.000	Distribution Underground Conductors	\$33,351,183	R-150	\$0	\$33,351,183	99.5520%	\$0	\$33,201,770
151	368.000	Distribution Line Transformers	\$61,760,222	R-151	\$0	\$61,760,222	99.5520%	\$0	\$61,483,536
152	369.010	Distribution Services Overhead	\$12,797,019	R-152	\$0	\$12,797,019	99.5520%	\$0	\$12,739,688
153	369.020	Distribution Services Underground	\$26,899,740	R-153	\$0	\$26,899,740	99.5520%	\$0	\$26,779,229
154	370.000	Distribution Meters Electric	\$12,987,773	R-154	\$0	\$12,987,773	99.5520%	\$0	\$12,929,588
155	370.010	Distribution Meters PURPA	\$2,561,684	R-155	\$0	\$2,561,684	99.5520%	\$0	\$2,550,208
156	371.000	Distribution Cust Prem Install	\$9,634,585	R-156	\$0	\$9,634,585	99.5520%	\$0	\$9,591,422
157	373.000	Distribution Street Light and Traffic Signal	\$8,846,583	R-157	\$0	\$8,846,583	99.5520%	\$0	\$8,806,950
158		TOTAL DISTRIBUTION PLANT	\$317,630,490		\$0	\$317,630,490		\$0	\$316,207,506
159		RETIREMENTS WORK IN PROGRESS- DISTRIBUTION							
160		Distribution-Salvage & Removal-Retirements not classified	-\$2,554,552	R-160	\$0	-\$2,554,552	99.5520%	\$0	-\$2,543,108
161		TOTAL RETIREMENTS WORK IN PROGRESS- DISTRIBUTION	-\$2,554,552		\$0	-\$2,554,552		\$0	-\$2,543,108

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162		GENERAL PLANT							
163	389.000	General Land Electric	\$0	R-163	\$0	\$0	99.5450%	\$0	\$0
164	390.000	General Structures & Improv. Electric	\$3,137,849	R-164	\$0	\$3,137,849	99.5450%	\$0	\$3,123,572
165	391.000	General Office Furniture & Equipment	\$1,550,151	R-165	-\$839,691	\$710,460	99.5450%	\$0	\$707,227
166	391.020	General Office Furniture - Computer	\$673,598	R-166	-\$989,708	-\$316,110	99.5450%	\$0	-\$314,672
167	391.040	General Office Furniture - Software	\$197,356	R-167	-\$156,190	\$41,166	99.5450%	\$0	\$40,979
168	392.000	General Transportation Equip Autos	\$105,929	R-168	\$0	\$105,929	99.5450%	\$0	\$105,447
169	392.010	General Transportation Equip Light Trucks	\$507,753	R-169	\$0	\$507,753	99.5450%	\$0	\$505,443
170	392.020	General Trans Equip Heavy Trucks	\$1,761,296	R-170	\$0	\$1,761,296	99.5450%	\$0	\$1,753,282
171	392.040	General Trans Equip Trailers	\$759,319	R-171	\$0	\$759,319	99.5450%	\$0	\$755,864
172	392.050	General Trans Equip Medium Trucks	\$1,452,451	R-172	\$0	\$1,452,451	99.5450%	\$0	\$1,445,842
173	393.000	General Stores Equipment	\$79,737	R-173	-\$67,205	\$12,532	99.5450%	\$0	\$12,475
174	394.000	General Tools Electric	\$3,343,471	R-174	-\$869,991	\$2,473,480	99.5450%	\$0	\$2,462,226
175	395.000	General Laboratory Equipment	\$1,575,372	R-175	-\$236,468	\$1,338,904	99.5450%	\$0	\$1,332,812
176	396.000	General Power Operated Equipment	\$1,771,042	R-176	\$0	\$1,771,042	99.5450%	\$0	\$1,762,984
177	397.000	General Communication Equipment	\$5,577,768	R-177	-\$130,431	\$5,447,337	99.5450%	\$0	\$5,422,552
178	398.000	General Misc. Equipment	-\$77,406	R-178	-\$29,281	-\$106,687	99.5450%	\$0	-\$106,202
179		TOTAL GENERAL PLANT	\$22,415,686		-\$3,318,965	\$19,096,721		\$0	\$19,009,831
180		RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT							
181		General Plant-Salvage & Removal-Retirements not classified.	\$0	R-181	\$0	\$0	99.5450%	\$0	\$0
182		TOTAL RETIREMENTS-WORK IN PROGRESS-GENERAL PLANT	\$0		\$0	\$0		\$0	\$0
183		ECORP PLANT							
184	303.020	Miscellaneous Intangibles-Cap Softwr- 5 yr	\$107,939	R-184	\$0	\$107,939	99.5450%	\$0	\$107,448
185	389.000	General Land Electric - Raytown	\$0	R-185	\$0	\$0	99.5450%	\$0	\$0
186	390.000	General Structures & Impr- Raytown	-\$253,390	R-186	\$0	-\$253,390	99.5450%	\$0	-\$252,237
187	390.050	General Struct. Leasehold Improvements	\$0	R-187	\$0	\$0	99.5450%	\$0	\$0
188	391.000	General Office Furn. & Equipment-Elec	\$121,505	R-188	-\$18,227	\$103,278	99.5450%	\$0	\$102,808
189	391.000	General Office Furn. - Raytown	\$276,807	R-189	\$0	\$276,807	99.5450%	\$0	\$275,548
190	391.020	General Office Furniture-Computer-ECORP	\$2,675,382	R-190	-\$439,316	\$2,236,066	99.5450%	\$0	\$2,225,892
191	391.020	General Office Furn. Comp. - Raytown	\$2,228,481	R-191	\$0	\$2,228,481	99.5450%	\$0	\$2,218,341
192	391.040	General Office Furniture Software	\$7,195,837	R-192	-\$5,851,189	\$1,344,648	99.5450%	\$0	\$1,338,530
193	391.040	General Office Furn Software - Raytown	\$807,592	R-193	\$0	\$807,592	99.5450%	\$0	\$803,917
194	392.020	General Trans. Heavy Trucks - Elec	\$0	R-194	\$0	\$0	99.5450%	\$0	\$0
195	392.040	General Trans. Trailers - Electric	\$0	R-195	\$0	\$0	99.5450%	\$0	\$0
196	393.000	General Stores Equipment- Electric	\$8,096	R-196	\$0	\$8,096	99.5450%	\$0	\$8,059
197	394.000	General Tools - Electric	\$18,903	R-197	\$0	\$18,903	99.5450%	\$0	\$18,817
198	395.000	General Laboratory Equipment - ECORP	\$0	R-198	\$0	\$0	99.5450%	\$0	\$0
199	396.000	General Power Operated Equip Electric	\$17,997	R-199	\$0	\$17,997	99.5450%	\$0	\$17,915
200	397.000	General Communication Equipment Elec	-\$223,675	R-200	\$0	-\$223,675	99.5450%	\$0	-\$222,657
201	397.000	General Communication - Raytown	-\$295,729	R-201	\$0	-\$295,729	99.5450%	\$0	-\$294,383
202	398.000	General Miscellaneous Equipment Elec	\$18,552	R-202	\$0	\$18,552	99.5450%	\$0	\$18,468
203	398.000	General Misc. Equip. - Raytown	\$36,345	R-203	\$0	\$36,345	99.5450%	\$0	\$36,180
204		TOTAL ECORP PLANT	\$12,740,642		-\$6,308,732	\$6,431,910		\$0	\$6,402,646
205		RETIREMENTS-WORK IN PROGRESS-ECORP							
206		ECORP-Salvage-Retirements not yet classified	\$2,379	R-206	\$0	\$2,379	99.5450%	\$0	\$2,368
207		TOTAL RETIREMENTS-WORK IN PROGRESS-ECORP	\$2,379		\$0	\$2,379		\$0	\$2,368
208		UCU COMMON GENERAL PLANT							
209	389.000	Land & Land Rights-UCU	\$0	R-209	\$0	\$0	99.5450%	\$0	\$0
210	390.000	Structures & Improvements Owned - UCU	-\$29,925	R-210	\$0	-\$29,925	99.5450%	\$0	-\$29,789
211	390.051	Structures & Improvements Leased -UCU	-\$15,254	R-211	\$0	-\$15,254	99.5450%	\$0	-\$15,185
212	391.000	Gen Office Furniture & Equipment	-\$228,633	R-212	\$0	-\$228,633	99.5450%	\$0	-\$227,593
213	391.020	Gen Office Furniture-Computer-UCU	-\$5,248,745	R-213	\$0	-\$5,248,745	99.5450%	\$0	-\$5,224,863
214	391.040	Computer Software-UCU	-\$4,830,588	R-214	\$0	-\$4,830,588	99.5450%	\$0	-\$4,808,609
215	391.050	Computer Software Developments-UCU	-\$2,111,548	R-215	\$0	-\$2,111,548	99.5450%	\$0	-\$2,101,940
216	392.000	Gen Transportation Equip-Auto-Elec	-\$158	R-216	\$0	-\$158	99.5450%	\$0	-\$157
217	392.050	Gen Transportation Equip Med Trucks	-\$1,403	R-217	\$0	-\$1,403	99.5450%	\$0	-\$1,397
218	394.000	Tools, Shop, and Garage Equipment-UCU	-\$15,220	R-218	\$0	-\$15,220	99.5450%	\$0	-\$15,151
219	395.000	Lab Equipment-UCU	-\$10,810	R-219	\$0	-\$10,810	99.5450%	\$0	-\$10,761

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
220	397.000	Communications Equipment-UCU	-\$1,511,306	R-220	\$0	-\$1,511,306	99.5450%	\$0	-\$1,504,430
221	398.000	Miscellaneous Equipment-UCU	-\$72,431	R-221	\$0	-\$72,431	99.5450%	\$0	-\$72,101
222		TOTAL UCU COMMON GENERAL PLANT	-\$14,076,021		\$0	-\$14,076,021		\$0	-\$14,011,976
223		TOTAL DEPRECIATION RESERVE	\$749,142,673		-\$27,124,270	\$722,018,403		\$9,921,110	\$708,841,903

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Adjustments for Depreciation Reserve

A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-2	Intangible Plant Organization Electric	301.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-3	Miscellaneous Intangibles (Like 353)	303.010		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-4	Misc. Intangibles - Trans. - Crossroads	303.020		-\$4,395,612		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,395,612		\$0	
R-5	Miscellaneous Intangibles- Cap Softwr 5 yr	303.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-10	Steam Production Land - Elec - Sibley	310.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-11	Steam Prod Structures - Elec - Sibley	311.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-12	Steam Prod Boiler Plant Elec - Sibley	312.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-13	Steam Prod Boiler AQC Equip - Sibley	312.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-14	Steam Prod Turbogenerator - Sibley	314.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-15	Steam Prod Access Equip Elec - Sibley	315.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-16	Steam Prod Misc Plant Equip - Sibley	316.000		\$0		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	No Adjustment		\$0		\$0	
R-19	Steam Production Land - Elec - Jeffrey	310.000		\$0		\$373,762
	1. To include reserve for JEC Common (Majors)		\$0		\$373,762	
R-20	Steam Prod Structures - Elec - Jeffrey	311.000		\$0		\$1,334,320
	1. To include reserve for JEC Common (Majors)		\$0		\$1,334,320	
R-21	Steam Prod Boiler Eq - Elec - Jeffrey	312.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-22	Steam Prod Boiler AQC Eq - Jeffrey	312.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-23	Steam Prod Turbogenerator - Jeffrey	314.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-24	Steam Prod Access Equip - Jeffrey	315.000		\$0		\$31,112
	1. To include reserve for JEC Common (Majors)		\$0		\$31,112	
R-25	Steam Prod - Jeffrey GSU's	315.000		\$898,083		\$0
	1. To transfer Jeffrey's Generator Step Up Transformer (Majors)		\$898,083		\$0	
R-26	Steam Prod Misc Plant Equip - Jeffrey	316.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-29	Steam Production Structures - Iatan 1	311.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-30	Steam Prod. Boiler Equipment - Iatan 1	312.000		\$0		\$0
	No Adjustment		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-31	Steam Prod Turbogenerator - Iatan 1	314.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-32	Steam Prod Access Equip - Iatan 1	315.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-35	Steam Prod. Struct. - Iatan Common	311.000		-\$88,355		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership updated through December 31, 2010. (Maiors)		-\$255,065		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Maiors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order. (Maiors)		\$0		\$0	
	4. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 and as directed per Commission May 2011 Order. (Maiors)		\$166,710		\$0	
R-36	Steam Prod. Boiler Equip.-Iatan Comm	312.000		-\$228,318		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership updated through December 31, 2010. (Maiors)		-\$659,117		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Maiors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order. (Maiors)		\$0		\$0	
	4. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 and as directed per Commission May 2011 Order. (Maiors)		\$430,799		\$0	
R-37	Steam Prod. TurboGen - Iatan Comm	314.000		-\$2,827		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership updated through December 31, 2010. (Maiors)		-\$8,161		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Maiors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order. (Maiors)		\$0		\$0	
	4. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 and as directed per Commission May 2011 Order. (Maiors)		\$5,334		\$0	
R-38	Steam Prod Access Equip- Iatan Com	315.000		\$3,108		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership updated through December 31, 2010. (Maiors)		-\$8,971		\$0	
	2. To include 53MW allocation of Iatan Common Reserve. (Maiors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Reserve as of 12/31/2010 per Commission Order. (Maiors)		\$0		\$0	
	4. To include 100MW allocation of Iatan Common Reserve as of 12/31/2010 and as directed per Commission May 2011 Order. (Maiors)		\$5,863		\$0	
R-41	Misc Intang.-Cap. Software-5yr-Iatan 2	303.020		\$13,661		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Maiors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Maiors)		\$0		\$0	
	3. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 and as directed per Commission May 2011 Order (Maiors)		\$13,661		\$0	
R-42	Steam Production-Structures-Iatan 2	311.000		\$165,594		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	3. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 and as directed per Commission Mav 2011 Order (Majors)		\$165,594		\$0	
R-43	Steam Prod.-Boiler Plant Equip-Iatan 2	312.000		\$1,253,907		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	3. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 and as directed per Commission Mav 2011 Order (Majors)		\$1,253,907		\$0	
R-44	Steam Prod.-Turbogenerator-Iatan 2	314.000		\$156,601		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	3. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 and as directed per Commission Mav 2011 Order (Majors)		\$156,601		\$0	
R-45	Steam Prod.-Accessory Equipment - Iatan 2	315.000		\$57,824		\$0
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	3. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 and as directed per Commission Mav 2011 Order (Majors)		\$57,824		\$0	
R-46	Steam Production-Misc Power Plant Equipmen	316.000		\$6,697		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include 53MW allocation of Iatan 2 Reserve (Majors)		\$0		\$0	
	2. To include 53MW allocation of Iatan 2 Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	3. To include 100MW allocation of Iatan 2 Reserve as of 12/31/2010 and as directed per Commission May 2011 Order (Majors)		\$6,697		\$0	
R-55	Other Production Land Elec - Nevada	340.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-56	Other Prod. Structures Elec - Nevada	341.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-57	Other Prod. Fuel Holders Elec - Nevada	342.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-58	Other Prod. Prime Movers - Nevada	343.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-59	Other Prod. Generators Elec - Nevada	344.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-60	Other Prod. Access. Eq - Elec - Nevada	345.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-63	Other Production Land Elec - RG	340.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-64	Other Prod. Structures Elec - RG	341.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-65	Other Prod. Fuel Holders Elec - RG	342.000		\$0		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	No Adjustment		\$0		\$0	
R-66	Other Prod. Prime Movers - RG	343.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-67	Other Prod. Generators Elec - RG	344.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-68	Other Prod. Access. Elec Eq - RG	345.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-69	Other Prod. Misc Plt Eq - RG	346.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-72	Other Production Land - GW	340.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-73	Other Prod. Structures - GW	341.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-74	Other Prod. Fuel Holders - GW	342.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-75	Other Prod. Prime Movers - GW	343.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-76	Other Prod. Generators - GW	344.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-77	Other Prod. Access Eq - GW	345.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-78	Other Prod. Misc Pwr Plt - GW	346.000		\$0		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	No Adjustment		\$0		\$0	
R-81	Other Prod. Land - SH	340.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-82	Other Prod. Structures - SH	341.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-83	Other Prod. Fuel Holders - SH	342.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-84	Other Prod. Prime Movers - SH	343.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-85	Other Prod. Generators - SH	344.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-86	Other Prod. Access Elec Eq - SH	345.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-87	Other Prod. Misc Pwr Plt - SH	346.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-90	Other Prod. Land	340.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-91	Other Prod. Structures	341.000		\$386,084		\$384,308
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$386,084		\$0	
	2. To remove Staff's position for Trubines 4 & 5 per Commission May 2011 Order		\$0		-\$384,308	
R-92	Other Prod. Fuel Holders	342.000		\$334,934		\$333,393

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$334,934		\$0	
	2. To remove Staff's position for Trubines 4 & 5 per Commission May 2011 Order		\$0		-\$333,393	
R-93	Other Prod. Prime Movers	343.000		\$8,061,969		-\$8,024,884
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,061,969		\$0	
	2. To remove Staff's position for Trubines 4 & 5 per Commission May 2011 Order		\$0		-\$8,024,884	
R-94	Other Prod. Generators	344.000		\$1,727,638		-\$1,719,691
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,727,638		\$0	
	2. To remove Staff's position for Trubines 4 & 5 per Commission May 2011 Order		\$0		-\$1,719,691	
R-95	Other Prod. Access Elec Eq	345.000		\$1,195,102		-\$1,189,605
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$1,195,102		\$0	
	2. To remove Staff's position for Trubines 4 & 5 per Commission May 2011 Order		\$0		-\$1,189,605	
R-96	Other Prod. Misc Pwr Plt.	346.000		\$8,462		-\$8,423
	1. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$8,462		\$0	
	2. To remove Staff's position for Trubines 4 & 5 per Commission May 2011 Order		\$0		-\$8,423	
R-99	Misc. Intangibles-Trans.-Crossroads	303.020		\$579,073		\$0
	1. To reflect the value of Crossroads Reserve determined by the Commission May 2011 Order (29 months).		\$579,073		\$0	
R-100	Other Production Land-Crossroads	340.000		\$0		\$0
	1. To reflect the value of Crossroads Reserve determined by the Commission May 2011 Order (29 months).		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-101	Other Prod. Structures-Crossroads	341.000		\$42,125		\$0
	1. To reflect the value of Crossroads Reserve determined by the Commission May 2011 Order (29 months).		\$42,125		\$0	
R-102	Other Prod. Fuel Holders-Crossroads	342.000		\$140,525		\$0
	1. To reflect the value of Crossroads Reserve determined by the Commission May 2011 Order (29 months).		\$140,525		\$0	
R-103	Other Prod. Prime Movers-Crossroads	343.000		\$4,097,249		\$0
	1. To reflect the value of Crossroads Reserve determined by the Commission May 2011 Order (29 months).		\$4,097,249		\$0	
R-104	Other Prod. Generators-Crossroads	344.000		\$666,942		\$0
	1. To reflect the value of Crossroads Reserve determined by the Commission May 2011 Order (29 months).		\$666,942		\$0	
R-105	Other Prod. Acc. Elec. Eq-Crossroads	345.000		\$450,923		\$0
	1. To reflect the value of Crossroads Reserve determined by the Commission May 2011 Order (29 months).		\$450,923		\$0	
R-106	Other Prod. Misc Pwr Plt-Crossroads	346.000		\$4,941		\$0
	1. To reflect the value of Crossroads Reserve determined by the Commission May 2011 Order (29 months).		\$4,941		\$0	
R-109	Other Production Land - Crossroads	340.000		\$0		\$0
	1. To reflect the value of Crossroads Reserve determined by the Commission May 2011 Order.		\$0		\$0	
R-110	Other Prod. Structures - Crossroads	341.000		\$285,510		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$285,510		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-111	Other Prod. Fuel Holders - Crossroads	342.000		\$949,341		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$949,341		\$0	
R-112	Other Prod. Prime Movers- Crossroads	343.000		\$23,300,490		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$23,300,490		\$0	
R-113	Other Prod. Generators - Crossroads	344.000		\$4,418,095		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$4,418,095		\$0	
R-114	Other Prod. Acc. Elec Eq -Crossroads	345.000		\$3,149,467		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$3,149,467		\$0	
R-115	Other Prod. Misc Pwr Plt - Crossroads	346.000		\$32,076		\$0
	1. To Remove Crossroads Reserve (Hyneman)		-\$32,076		\$0	
R-119	Production- Salvage & Removal Retirements n			\$0		\$0
	No Adjustment		\$0		\$0	
R-123	Transmission Land Electric	350.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-124	Transmission Depreciable Land Rights	350.040		\$0		\$0
	No Adjustment		\$0		\$0	
R-125	Transmission Structures and Imp.	352.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-126	Transmission Station Equip	353.000		\$898,083		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	1. To transfer Jeffrey's Generator Step Up Transformer (Majors)		-\$898,083		\$0	
	2. To include plant reserve balances for South Harper CT's 4 and 5 (Hyneman)		\$191,282		\$0	
	3. To remove Staff's position for Trubines 4 & 5 per Commission May 2011 Order		-\$191,282		\$0	
R-127	Trans. Station Equip. Iatan Common	353.001		-\$3,735		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$11,460		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$0		\$0	
	3. To include 53MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 per Commission Order (Majors)		\$0		\$0	
	4. To include 100MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Majors)		\$7,725		\$0	
R-128	Transmission Station Equipment Common	353.003		\$0		\$0
	No Adjustment		\$0		\$0	
R-129	Transmission Towers and Fixtures	354.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-130	Transmission Poles and Fixtures	355.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-131	Trans. Poles & Fixtures - Iatan Common-Interc	355.001		\$6,633		\$0
	1. To remove Iatan Common Reserve booked to MPS to reallocate the reserve for 53 megawatts MPS ownership (Majors)		-\$5,535		\$0	
	2. To include 53MW allocation of Iatan Common Transmission Reserve (Majors)		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	3. To include 53MW allocation of latan Common Transmission Reserve as of 12/31/2010 per Commission Order (Maiors)		\$0		\$0	
	4. To include 100MW allocation of latan Common Transmission Reserve as of 12/31/2010 as directed by the Commission Mav 2011 Order (Maiors)		\$12,168		\$0	
R-132	Trans. Poles & Fixtures-latan-Substation	355.002		\$1		\$0
	1. To include 53MW allocation of latan Common Transmission Reserve as of 12/31/2010 per Commission Order (Maiors)		\$0		\$0	
	2. To include 100MW allocation of latan Common Transmission Reserve as of 12/31/2010 as directed by the Commission Mav 2011 Order (Maiors)		\$1		\$0	
R-133	Transmission Overhead Cond & Devices	356.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-134	Trans. OH Cond. & Dev.- latan Common-Interco	356.001		\$3,475		\$0
	1. To remove latan Common Reserve booked to MPS to reallocate the reserve for 53 meqawatts MPS ownership (Maiors)		-\$4,408		\$0	
	2. To include 53MW allocation of latan Common Transmission Reserve (Maiors)		\$0		\$0	
	3. To include 53MW allocation of latan Common Transmission Reserve as of 12/31/2010 per Commission Order (Maiors)		\$0		\$0	
	4. To include 100MW allocation of latan Common Transmission Reserve as of 12/31/2010 as directed by the Commission Mav 2011 Order (Maiors)		\$7,883		\$0	
R-135	Trans. OH Cond. & Dev-latan-Substation	356.002		\$1		\$0
	1. To include 53MW allocation of latan Common Transmission Reserve as of 12/31/2010 per Commission Order (Maiors)		\$0		\$0	

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	2. To include 100MW allocation of Iatan Common Transmission Reserve as of 12/31/2010 as directed by the Commission May 2011 Order (Mairs)		\$1		\$0	
R-136	Transmission Underground Cond & Dev.	358.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-139	Transmission-Salvage & Removal-Retirements			\$0		\$0
	No Adjustment		\$0		\$0	
R-142	Distribution Land Electric	360.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-143	Distribution Depreciable Land Rights	360.010		\$0		\$0
	No Adjustment		\$0		\$0	
R-144	Distribution Land Leased	360.020		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-145	Distribution Structures & Improvements	361.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-146	Distribution Station Equipment	362.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-147	Distribution Poles, Tower, & Fixtures	364.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-148	Distribution Overhead Conductor	365.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-149	Distribution Underground Circuit	366.000		\$0		\$0
	1. No Adjustment		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-150	Distribution Underground Conductors	367.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-151	Distribution Line Transformers	368.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-152	Distribution Services Overhead	369.010		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-153	Distribution Services Underground	369.020		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-154	Distribution Meters Electric	370.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-155	Distribution Meters PURPA	370.010		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-156	Distribution Cust Prem Install	371.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-157	Distribution Street Light and Traffic Signal	373.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-160	Distribution-Salvage & Removal-Retirements n			\$0		\$0
	No Adjustment		\$0		\$0	
R-163	General Land Electric	389.000		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-164	General Structures & Improv. Electric	390.000		\$0		\$0
	1. No Adjustment		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-165	General Office Furniture & Equipment	391.000		-\$839,691		\$0
	1. To remove Crossroads Reserve (Hyneman)		\$0		\$0	
	2. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$839,691		\$0	
R-166	General Office Furniture - Computer	391.020		-\$989,708		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$989,708		\$0	
R-167	General Office Furniture - Software	391.040		-\$156,190		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$156,190		\$0	
R-168	General Transportation Equip Autos	392.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-169	General Transportation Equip Light Trucks	392.010		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-170	General Trans Equip Heavy Trucks	392.020		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-171	General Trans Equip Trailers	392.040		\$0		\$0
	No Adjustment		\$0		\$0	
R-172	General Trans Equip Medium Trucks	392.050		\$0		\$0
	1. No Adjustment		\$0		\$0	
R-173	General Stores Equipment	393.000		-\$67,205		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$67,205		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-174	General Tools Electric	394.000		\$869,991		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$869,991		\$0	
R-175	General Laboratory Equipment	395.000		\$236,468		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$236,468		\$0	
R-176	General Power Operated Equipment	396.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-177	General Communication Equipment	397.000		\$130,431		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$130,431		\$0	
R-178	General Misc. Equipment	398.000		\$29,281		\$0
	1. To include retirements as per Stipulation and Agreement (Feb. 2011) (Lyons)		-\$29,281		\$0	
R-181	General Plant-Salvage & Removal-Retirements			\$0		\$0
	No Adjustment		\$0		\$0	
R-184	Miscellaneous Intangibles-Cap Softwr- 5 yr	303.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-185	General Land Electric - Raytown	389.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-186	General Structures & Impr- Raytown	390.000		\$0		\$0
	No Adjustment		\$0		\$0	

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
R-187	General Struct. Leasehold Improvements	390.050		\$0		\$0
	No Adjustment		\$0		\$0	
R-188	General Office Furn. & Equipment-Elec	391.000		-\$18,227		\$0
	1. To include retirements per Stipulation and Agreement (Feb 2011)(Lyons)		-\$18,227		\$0	
R-189	General Office Furn. - Raytown	391.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-190	General Office Furniture-Computer-ECORP	391.020		-\$439,316		\$0
	1. To include retirements per Stipulation and Agreement (Feb 2011)(Lyons)		-\$439,316		\$0	
R-191	General Office Furn. Comp. - Raytown	391.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-192	General Office Furniture Software	391.040		-\$5,851,189		\$0
	1. To include retirements per Stipulation and Agreement (Feb 2011)(Lyons)		-\$5,851,189		\$0	
R-193	General Office Furn Software - Raytown	391.040		\$0		\$0
	No Adjustment		\$0		\$0	
R-194	General Trans. Heavy Trucks - Elec	392.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-195	General Trans. Trailers - Electric	392.040		\$0		\$0
	No Adjustment		\$0		\$0	
R-196	General Stores Equipment- Electric	393.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-197	General Tools - Electric	394.000		\$0		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	No Adjustment		\$0		\$0	
R-198	General Laboratory Equipment - ECORP	395.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-199	General Power Operated Equip Electric	396.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-200	General Communication Equipment Elec	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-201	General Communication - Raytown	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-202	General Miscellaneous Equipment Elec	398.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-203	General Misc. Equip. - Raytown	398.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-206	ECORP-Salvage-Retirements not yet classified			\$0		\$0
	No Adjustment		\$0		\$0	
R-209	Land & Land Rights-UCU	389.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-210	Structures & Improvements Owned - UCU	390.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-211	Structures & Improvements Leased -UCU	390.051		\$0		\$0
	No Adjustment		\$0		\$0	
R-212	Gen Office Furniture & Equipment	391.000		\$0		\$0

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A Reserve Adjustment Number	B Accumulated Depreciation Reserve Adjustments Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	F Jurisdictional Adjustments	G Total Jurisdictional Adjustments
	No Adjustment		\$0		\$0	
R-213	Gen Office Furniture-Computer-UCU	391.020		\$0		\$0
	No Adjustment		\$0		\$0	
R-214	Computer Software-UCU	391.040		\$0		\$0
	No Adjustment		\$0		\$0	
R-215	Computer Software Developments-UCU	391.050		\$0		\$0
	No Adjustment		\$0		\$0	
R-216	Gen Transportation Equip-Auto-Elec	392.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-217	Gen Transportation Equip Med Trucks	392.050		\$0		\$0
	No Adjustment		\$0		\$0	
R-218	Tools, Shop, and Garage Equipment-UCU	394.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-219	Lab Equipment-UCU	395.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-220	Communications Equipment-UCU	397.000		\$0		\$0
	No Adjustment		\$0		\$0	
R-221	Miscellaneous Equipment-UCU	398.000		\$0		\$0
	No Adjustment		\$0		\$0	
Total Reserve Adjustments				\$27,124,270		\$9,921,110

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Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll Expense	\$22,555,201	24.45	13.85	10.60	0.029041	\$655,026
3	Federal, State & City Income Tax Withheld	\$9,065,872	24.45	13.63	10.82	0.029644	\$268,749
4	Other Employee Withholdings	\$7,656,734	24.45	13.77	10.68	0.029260	\$224,036
5	FICA Taxes Withheld-Employee	\$3,417,417	24.45	13.77	10.68	0.029260	\$99,994
6	Sibley - Coal & Freight	\$41,639,548	24.45	17.39	7.06	0.019342	\$805,392
7	Jeffrey-Coal	\$14,583,416	24.45	16.64	7.81	0.021397	\$312,041
8	Accrued Vacation	\$2,652,350	24.45	344.83	-320.38	-0.877753	-\$2,328,108
9	Iatan-Coal	\$22,370,865	24.45	43.68	-19.23	-0.052685	-\$1,178,609
10	Fuel - Purchased Gas	\$10,014,236	24.45	39.83	-15.38	-0.042137	-\$421,970
11	Fuel - Purchased Oil	\$5,737	24.45	39.83	-15.38	-0.042137	-\$242
12	Purchased Power	\$37,617,327	24.45	34.50	-10.05	-0.027534	-\$1,035,755
13	Injuries and Damages	\$1,965,664	24.45	44.27	-19.82	-0.054301	-\$106,738
14	Lake Road-Coal	\$9,454,564	24.45	20.02	4.43	0.012137	\$114,750
15	Pension Fund Payments	\$7,906,014	24.45	51.74	-27.29	-0.074767	-\$591,109
16	OPEB's	\$3,772,156	24.45	178.44	-153.99	-0.421890	-\$1,591,435
17	Cash Vouchers	\$121,330,601	24.45	30.00	-5.55	-0.015205	-\$1,844,832
18	TOTAL OPERATION AND MAINT. EXPENSE	\$316,007,702					-\$6,618,810
19	TAXES						
20	FICA - Employer Portion	\$3,417,417	24.45	16.50	7.95	0.021781	\$74,435
21	Federal/State Unemployment Taxes	\$165,494	24.45	75.88	-51.43	-0.140904	-\$23,319
22	MO Gross Receipts Taxes- 6%	\$3,491,316	7.25	68.29	-61.04	-0.167233	-\$583,863
23	MO Gross Receipts Taxes- 4%	\$1,193,688	7.25	36.60	-29.35	-0.080411	-\$95,986
24	MO Gross Receipts Taxes- Other Cities	\$21,933,676	7.25	45.92	-38.67	-0.105945	-\$2,323,763
25	Corporate Franchise	\$822,703	24.45	-77.50	101.95	0.279315	\$229,793
26	Property Tax	\$15,787,673	24.25	188.36	-164.11	-0.449604	-\$7,098,201
27	TOTAL TAXES	\$46,811,967					-\$9,820,904
28	OTHER EXPENSES						
29	Sales Taxes	\$12,456,941	7.25	22.00	-14.75	-0.040411	-\$503,397
30	TOTAL OTHER EXPENSES	\$12,456,941					-\$503,397
31	CWC REQ'D BEFORE RATE BASE OFFSETS						\$10,943,111
32	TAX OFFSET FROM RATE BASE						
33	Federal Tax Offset	\$14,573,470	24.45	45.63	-21.18	-0.058027	-\$845,655
34	State Tax Offset	\$2,290,117	24.45	45.63	-21.18	-0.058027	-\$132,889
35	City Tax Offset	\$0	24.45	45.63	-21.18	-0.058027	\$0
36	Interest Expense Offset	\$49,434,820	24.45	86.55	-62.10	-0.170137	-\$8,410,692
37	TOTAL OFFSET FROM RATE BASE	\$66,298,407					-\$9,389,236
38	TOTAL CASH WORKING CAPITAL REQUIRED						-\$26,332,347

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Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$511,948,917	See Note (1)	See Note (1)	See Note (1)	\$511,948,917	\$5,593,475	\$515,838,645	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972	-\$24,338,274	\$223,264,808	-\$11,819,574	\$210,234,662	\$15,363,358	\$194,871,304
3	TOTAL TRANSMISSION EXPENSES	\$17,874,651	\$1,551,486	\$16,323,165	-\$5,616,261	\$12,258,390	-\$3,064,410	\$9,137,605	\$1,705,565	\$7,432,040
4	TOTAL DISTRIBUTION EXPENSES	\$23,626,878	\$9,146,744	\$14,480,134	\$737,384	\$24,364,262	\$0	\$24,255,109	\$9,559,360	\$14,695,749
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,835	\$4,784,319	\$7,314,516	\$1,328,958	\$13,427,793	\$219,707	\$13,647,500	\$5,208,048	\$8,439,452
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605	\$275,128	\$1,355,864	\$1,311,808	\$2,667,672	\$644,183	\$2,023,489
7	TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212	\$31,132	\$411,468	\$0	\$411,468	\$335,850	\$75,618
8	TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,407,229	\$36,851,449	-\$3,483,691	\$43,768,987	\$12,082,532	\$55,653,686	\$9,157,930	\$46,495,756
9	TOTAL DEPRECIATION EXPENSE	\$57,082,531	See Note (1)	See Note (1)	See Note (1)	\$57,082,531	\$4,981,959	\$62,120,842	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607,954	\$0	\$607,954	\$291,422	\$896,415	\$0	\$896,415
11	TOTAL OTHER OPERATING EXPENSES	\$15,390,402	\$0	\$15,390,402	\$4,874,596	\$20,264,998	\$0	\$20,167,943	\$308,809	\$19,859,134
12	TOTAL OPERATING EXPENSE	\$422,998,083	\$41,249,143	\$324,666,409	-\$26,191,028	\$396,807,055	\$4,003,444	\$399,192,902	\$42,283,103	\$294,788,957
13	NET INCOME BEFORE TAXES	\$88,950,834	\$0	\$0	\$0	\$115,141,862	\$1,590,031	\$116,645,743	\$0	\$0
14	TOTAL INCOME TAXES	-\$40,172,421	See Note (1)	See Note (1)	See Note (1)	-\$40,172,421	\$43,113,254	\$2,940,833	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	\$22,559,054	See Note (1)	See Note (1)	See Note (1)	\$22,559,054	\$0	\$22,559,054	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$106,564,201	\$0	\$0	\$0	\$132,755,229	-\$41,523,223	\$91,145,856	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

EXHIBIT 3 (MPS)

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor	M MO Adj. Non Labor
Rev-1		RETAIL RATE REVENUE											
Rev-2		Electric Rate Revenue	\$480,419,495			Rev-2		\$480,419,495	100.00000%	\$18,979,602	\$499,399,097		
Rev-3		Unbilled Electric Rate Revenue	\$4,157,174			Rev-3		\$4,157,174	100.00000%	-\$4,157,174	\$0		
Rev-4		FCA Unbilled Electric Rate Revenue	\$1,599,862			Rev-4		\$1,599,862	100.00000%	-\$1,599,862	\$0		
Rev-5		TOTAL RETAIL RATE REVENUE	\$486,176,531					\$486,176,531		\$13,222,566	\$499,399,097		
Rev-6		OTHER OPERATING REVENUES											
Rev-7		Other Rate Revenue - Surge Protection	\$0			Rev-7		\$0	0.00000%	\$0	\$0		
Rev-8	447,002	Bulk Power Sales	\$246,702			Rev-8		\$246,702	99.44000%	\$0	\$245,320		
Rev-9	447,030	SFR Off System Sales	\$4,209,015			Rev-9		\$4,209,015	99.44000%	\$4,190,483	\$8,375,928		
Rev-10	447,031	Revenue InterUN/IntraST (bk11)	\$11,886,136			Rev-10		\$11,886,136	99.44000%	-\$11,819,574	\$0		
Rev-11	447,035	SFR Off-System Sales WAPA	\$956,001			Rev-11		\$956,001	99.44000%	\$0	\$950,647		
Rev-12	447,101	Resales Private Utilities	\$16,375			Rev-12		\$16,375	99.44000%	\$0	\$16,283		
Rev-13	447,103	Resales Municipalities	\$1,587,819			Rev-13		\$1,587,819	0.00000%	\$0	\$0		
Rev-14	450,001	Other Oper Rev - Fort Disc	\$547,556			Rev-14		\$547,556	100.00000%	\$0	\$547,556		
Rev-15	451,004	Other Revenue- Disconnect Serv Charge	\$749,826			Rev-15		\$749,826	100.00000%	\$0	\$749,826		
Rev-16	454,001	Other Revenue- Rent Electric Property	\$1,007,432			Rev-16		\$1,007,432	100.00000%	\$0	\$1,007,432		
Rev-17	458,030	Revenue Electric Wheeling Intercompany	\$442,050			Rev-17		\$442,050	100.00000%	\$0	\$442,050		
Rev-18	456,101	Miscellaneous Electric Operating Revenue	\$634,152			Rev-18		\$634,152	99.54000%	\$0	\$631,235		
Rev-19	456,100	Regional Transmission Tariff Revenue	\$3,489,322			Rev-19		\$3,489,322	99.54000%	-\$7,629,091	\$0		
Rev-20		TOTAL OTHER OPERATING REVENUES	\$25,772,386					\$25,772,386			\$16,439,548		
Rev-21		TOTAL OPERATING REVENUES	\$511,948,917					\$511,948,917		-\$6,593,475	\$515,938,645		
1		POWER PRODUCTION EXPENSES											
2		STEAM POWER GENERATION											
3		OPERATION - STEAM POWER											
4	500,000	Steam Operations Supervision	\$2,407,433	\$930,506	\$1,476,927	E-4	-\$413,703	\$1,993,730	99.54000%	\$0	\$1,984,558	\$509,940	\$1,474,618
5	501,000	Fuel Expense	\$86,110,474	\$1,700,730	\$86,110,474	E-5	\$11,346,106	\$97,456,580	99.44000%	\$0	\$96,910,823	\$176,428	\$96,734,395
6	501,800	Fuel Handling	\$2,818,684		\$1,115,954	E-6	\$98,599	\$2,915,283	99.44000%	\$0	\$2,988,958	\$1,691,206	\$1,297,752
7	501,029	Fuel OSS - Fixed PRB	\$1,479,205	\$0	\$1,479,205	E-7	\$0	\$1,479,205	99.44000%	\$0	\$1,470,921	\$0	\$1,470,921
8	501,030	Fuel Off-System Steam (bk20)	\$917,198	\$0	\$917,198	E-8	\$160,712	\$1,077,910	99.44000%	\$0	\$1,071,874	\$0	\$1,071,874
9	501,033	Fuel Steam Inter UN/Intra ST (bk11)	\$787,324	\$0	\$787,324	E-9	\$0	\$787,324	99.44000%	-\$782,915	\$0	\$0	\$0
10	502,000	Steam Expenses	\$3,507,879	\$2,598,103	\$909,776	E-10	\$869,207	\$4,377,086	99.54000%	\$0	\$4,358,951	\$2,855,942	\$1,501,009
11	505,000	Steam Operations Electric Expense	\$843,141	\$545,194	\$297,947	E-11	\$168,593	\$1,011,734	99.54000%	\$0	\$1,007,080	\$599,299	\$407,781
12	506,000	Misc. Steam Power Operations	\$2,556,261	\$723,733	\$1,834,528	E-12	\$79,726	\$2,637,987	99.54000%	\$0	\$2,625,852	\$794,932	\$1,830,920
13	507,000	Steam Power Operations Rents	\$1,539	\$0	\$1,539	E-13	\$7	\$1,546	99.54000%	\$0	\$1,532	\$7	\$1,532
14	509,000	Allowances	\$1,382,566	\$0	\$1,382,566	E-14	\$411,941	\$1,794,507	99.44000%	\$0	\$1,784,458	\$0	\$1,784,458
15		TOTAL OPERATION - STEAM POWER	\$102,811,704	\$6,498,266	\$96,313,438		\$12,721,168	\$115,532,892		-\$782,915	\$114,115,014	\$6,627,754	\$107,485,260
16		MAINTENANCE - STEAM POWER											
17	510,000	Maint. Superv. & Eng. - Steam Power	\$1,211,955	\$1,179,720	\$32,235	E-17	\$144,680	\$1,356,635	99.54000%	\$0	\$1,350,394	\$1,296,797	\$53,597
18	511,000	Maint. of Structures - Steam Power	\$1,256,534	\$803,319	\$453,215	E-18	\$490,770	\$1,747,304	99.54000%	\$0	\$1,739,266	\$683,041	\$856,225
19	512,000	Maint. of Boiler Plant - Steam Power	\$9,200,357	\$2,708,081	\$6,492,276	E-19	\$1,681,291	\$9,881,648	99.54000%	\$0	\$9,836,192	\$2,976,634	\$6,859,558
20	513,000	Maint. of Electric Plant - Steam Power	\$730,344	\$737,277	\$1,966,067	E-20	\$197,743	\$2,901,087	99.54000%	\$0	\$2,887,742	\$610,446	\$2,077,296
21	514,000	Maint. of Misc. Electric Plant - Steam Power	\$332,499	\$66,681	\$265,818	E-21	-\$98,433	\$234,066	99.54000%	\$0	\$232,989	\$73,298	\$159,691
22		TOTAL MAINTENANCE - STEAM POWER	\$13,704,689	\$5,495,078	\$8,209,611		\$2,416,061	\$16,120,740		\$0	\$16,048,583	\$6,040,416	\$10,006,167
23		TOTAL STEAM POWER GENERATION	\$116,516,393	\$11,993,344	\$104,523,049		\$15,137,239	\$131,653,632		-\$782,915	\$130,159,597	\$12,668,170	\$117,491,427

EXHIBIT 3 (MPS)

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	F Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
24		NUCLEAR POWER GENERATION											
25		TOTAL NUCLEAR POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
26		HYDRAULIC POWER GENERATION											
27		TOTAL HYDRAULIC POWER GENERATION	\$0	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0
28		OTHER POWER GENERATION											
29	546.000	OPERATION - OTHER POWER											
30	547.000	Other Gen. Oper. Superv. & Eng.	\$103,323	\$73,346	\$29,977	E-30	\$7,652	\$110,975	99.54000%	\$0	\$110,464	\$80,625	\$29,839
31	547.000	Other Generation Fuel	\$7,319,664	\$28,547	\$7,291,117	E-31	\$6,968,721	\$14,288,385	99.44000%	\$0	\$14,208,370	\$1,348	\$14,177,022
32	547.030	Fuel Off-Sys Other Prod (BK20)	\$612,904	\$0	\$612,904	E-32	\$107,146	\$720,050	99.44000%	\$0	\$716,018	\$0	\$716,018
33	547.033	Fuel Other InterUntra ST/(bk11)	\$769,303	\$0	\$769,303	E-33	\$0	\$769,303	99.44000%	-\$764,995	\$0	\$0	\$0
34	547.105	Hedge Settlements	\$19,235,060	\$0	\$19,235,060	E-34	-\$12,255,930	\$6,979,130	99.44000%	\$0	\$6,940,047	\$0	\$6,940,047
35	548.000	Other Power Generation Expense	\$459,125	\$280,546	\$178,579	E-35	\$29,267	\$488,392	99.54000%	\$0	\$486,146	\$308,388	\$177,758
36	549.000	Misc. Other Power Generation Expense	\$711,937	\$168,196	\$543,741	E-36	\$17,536	\$729,473	99.54000%	\$0	\$726,118	\$184,878	\$541,240
37		TOTAL OPERATION - OTHER POWER	\$29,211,316	\$550,635	\$28,660,681		-\$5,125,608	\$24,065,708		-\$764,995	\$23,187,163	\$605,239	\$22,581,924
38		MAINTENANCE - OTHER POWER											
39	551.000	Other Gen Maint Superv. & Eng	\$253,355	\$250,827	\$2,528	E-39	\$31,427	\$284,782	99.54000%	\$0	\$283,472	\$275,720	\$7,752
40	552.000	Other Gen Maint. Struct CT	\$173,051	\$92,896	\$80,155	E-40	\$184,599	\$357,650	99.54000%	\$0	\$356,005	\$102,115	\$253,890
41	553.000	Other Gen Maint CT	\$4,158,938	\$444,154	\$3,714,784	E-41	-\$145,629	\$4,013,309	99.54000%	\$0	\$3,994,848	\$488,253	\$3,506,595
42	554.000	Other Gen Maint Misc Exp	\$7,547	\$3,458	\$4,089	E-42	\$29,487	\$37,034	99.54000%	\$0	\$36,864	\$4,986	\$31,878
43		TOTAL MAINTENANCE - OTHER POWER	\$4,692,891	\$792,395	\$3,899,496		\$99,884	\$4,692,775		\$0	\$4,671,189	\$871,054	\$3,800,135
44		TOTAL OTHER POWER GENERATION	\$33,804,207	\$1,343,030	\$32,461,177		-\$5,025,724	\$28,778,483		-\$764,995	\$27,858,352	\$1,476,293	\$26,382,059
45	555.000	OTHER POWER SUPPLY EXPENSES											
46	555.005	Purch Pwr Energy and Capacity	\$94,801	\$0	\$94,801	E-46	\$0	\$94,801	99.44000%	\$0	\$94,270	\$0	\$94,270
47	555.005	Purch Pwr Capacity Purch - Gardin	\$1,866,365	\$0	\$1,866,365	E-47	\$0	\$1,866,365	99.54000%	\$0	\$1,857,780	\$0	\$1,857,780
48	555.020	Purchased Power On-sys (bk10)	\$66,803,652	\$0	\$66,803,652	E-48	-\$35,265,587	\$31,538,065	99.44000%	\$0	\$31,361,452	\$0	\$31,361,452
49	555.021	Base Pwr On-Sys Interco (bk10)	\$1,660,006	\$0	\$1,660,006	E-49	\$0	\$1,660,006	99.44000%	\$0	\$1,650,710	\$0	\$1,650,710
50	555.027	Purch Pwr On-Sys Demand	\$5,601,357	\$0	\$5,601,357	E-50	\$78,897	\$5,680,254	99.44000%	\$0	\$5,654,125	\$0	\$5,654,125
51	555.030	Purch Power Off-System Sales	\$3,549,131	\$0	\$3,549,131	E-51	\$621,214	\$4,170,345	99.44000%	\$0	\$4,146,991	\$0	\$4,146,991
52	555.031	Purch Power Off-System Interunit	\$374,973	\$0	\$374,973	E-52	\$0	\$374,973	99.44000%	\$0	\$372,873	\$0	\$372,873
53	555.032	Purchased Power Intrastate (bk11)	\$10,329,509	\$0	\$10,329,509	E-53	\$0	\$10,329,509	99.44000%	-\$10,271,664	\$0	\$0	\$0
54	555.035	Purchased Power Off-Sys WAPA	\$487,444	\$0	\$487,444	E-54	\$0	\$487,444	99.44000%	\$0	\$484,714	\$0	\$484,714
55	555.101	Purch Pwr MO Allocation	\$3,837,925	\$0	\$3,837,925	E-55	\$0	\$3,837,925	99.44000%	\$0	\$3,816,433	\$0	\$3,816,433
56	556.000	System Control and Load Dispatch	\$893,291	\$615,461	\$277,830	E-56	\$64,375	\$1,087,666	99.44000%	\$0	\$1,051,743	\$676,029	\$375,714
57	557.000	Other Production Expenses	\$1,684,028	\$494,275	\$1,189,753	E-57	\$51,312	\$1,735,340	99.44000%	\$0	\$1,725,622	\$542,866	\$1,182,756
58		TOTAL OTHER POWER SUPPLY EXPENSES	\$97,282,482	\$1,109,736	\$96,172,746		-\$34,449,789	\$62,832,693		-\$10,271,664	\$52,216,713	\$1,218,895	\$50,997,818
59		TOTAL POWER PRODUCTION EXPENSES	\$247,603,082	\$14,446,110	\$233,156,972		-\$24,338,274	\$223,264,808		-\$11,819,574	\$210,234,662	\$15,363,358	\$194,871,304
60		TRANSMISSION EXPENSES											
61	560.000	OPERATION - TRANSMISSION EXP.											
62	561.000	Trans Oper Superv and Engrg	\$734,873	\$400,068	\$334,805	E-62	\$41,075	\$775,948	99.54000%	\$0	\$772,378	\$439,887	\$332,491
63	562.000	Trans Operations Expense	\$663,072	\$352,557	\$310,515	E-63	\$36,772	\$699,844	99.54000%	\$0	\$687,538	\$387,538	\$1,295,744
64		Trans Oper-Station Expenses	\$63,273	\$40,599	\$22,674	E-64	\$4,235	\$67,508	99.54000%	\$0	\$66,198	\$44,628	\$22,570

EXHIBIT 332 (MPS)

Line Number	Account Number	Income Description	C		D		E		E	G	H	I	J	K	L	M
			Test Year Total (D+E)	Test Year Labor	Test Year Non Labor	Adjust. Number	Total Company Adjustments (From Adj. Sch.)	Total Company (C+G)								
65	563.000	Trans Oper-OH Line Expense	\$126,420	\$9,572	\$116,848	E-65	\$999	\$127,419	99.5400%	\$0	\$126,832	\$0	\$116,310	\$10,522	\$116,310	
66	565.000	Trans Oper Elec By Others	\$3,445,095	\$0	\$3,445,095	E-66	\$0	\$3,445,095	99.5400%	\$0	-\$464,827	\$0	-\$464,827	\$0	-\$464,827	
67	565.021	Trans of Elec by Others Interunit	\$442,050	\$0	\$442,050	E-67	\$0	\$442,050	99.5400%	\$0	\$440,017	\$0	\$440,017	\$0	\$440,017	
68	565.027	Trans of Elec by Others Demand	\$8,785,512	\$0	\$8,785,512	E-68	-\$5,743,604	\$3,041,908	99.5400%	\$0	\$3,027,915	\$0	\$3,027,915	\$0	\$3,027,915	
69	565.030	Trans of Elec by Others Off Sys	\$5,292	\$0	\$5,292	E-69	\$0	\$5,974	99.5400%	\$0	\$5,947	\$0	\$5,947	\$0	\$5,947	
70	566.000	Trans Oper Misc Expense	\$866,460	\$507,363	\$479,097	E-70	\$13,536	\$999,996	99.5400%	\$0	\$995,396	\$0	\$437,681	\$557,715	\$437,681	
71	567.000	Trans Oper Rents	\$23,769	\$0	\$23,769	E-71	\$0	\$23,769	99.5400%	\$0	\$23,660	\$0	\$23,660	\$0	\$23,660	
72	568.000	Maintenance of Supervision and Engineering	\$0	\$0	\$0	E-72	\$2,990	\$2,990	100.0000%	\$0	\$2,990	\$0	\$2,990	\$0	\$2,990	
73	575.000	Misc. Transmission Expense	\$940,914	\$0	\$940,914	E-73	\$0	\$940,914	99.5400%	-\$156,992	\$779,594	\$0	\$779,594	\$0	\$779,594	
74		TOTAL OPERATION - TRANSMISSION EXP.	\$16,216,730	\$1,310,159	\$14,906,571		-\$5,643,315	\$10,573,415	99.5400%	-\$3,064,410	\$7,460,382	\$0	\$7,460,382	\$1,440,290	\$6,020,092	
75		MAINTENANCE - TRANSMISSION EXP.														
76	569.000	Trans Maintenance of Structures	\$15,990	\$4,642	\$11,348	E-76	-\$5,272	\$10,718	99.5400%	\$0	\$10,668	\$0	\$10,668	\$5,102	\$5,566	
77	570.000	Trans Maintenance of Station Equipment	\$270,616	\$206,063	\$64,563	E-77	\$148,738	\$420,364	99.5400%	\$0	\$418,420	\$0	\$418,420	\$226,502	\$191,918	
78	571.000	Trans Maintenance of Overhead Lines	\$1,370,463	\$30,235	\$1,340,228	E-78	-\$133,176	\$1,237,287	99.5400%	\$0	\$1,231,595	\$0	\$1,231,595	\$33,235	\$1,198,360	
79	572.000	Trans Maintenance of Underground Lines	\$396	\$383	\$13	E-79	\$40	\$436	99.5400%	\$0	\$434	\$0	\$434	\$13	\$13	
80	573.000	Trans Maintenance of Misc. Trans Plant	\$456	\$14	\$442	E-80	\$15,724	\$16,180	99.5400%	\$0	\$16,106	\$0	\$16,091	\$15	\$16,091	
81		TOTAL MAINTENANCE - TRANSMISSION EXP.	\$1,657,921	\$241,327	\$1,416,594		\$27,054	\$1,684,975	99.5400%	\$0	\$1,677,223	\$0	\$1,677,223	\$265,275	\$1,411,948	
82		TOTAL TRANSMISSION EXPENSES	\$17,874,651	\$1,551,486	\$16,323,165		-\$5,616,261	\$12,258,390		-\$3,064,410	\$9,137,605	\$0	\$9,137,605	\$1,705,565	\$7,432,040	
83		DISTRIBUTION EXPENSES														
84		OPERATION - DIST. EXPENSES														
85	580.000	Distrb Oper - Supr. & Engineering	\$1,154,084	\$822,476	\$331,608	E-85	\$35,456	\$1,189,540	99.5520%	\$0	\$1,184,210	\$0	\$330,122	\$854,088	\$330,122	
86	581.000	Distrb Oper - Load Dispatching	\$80,680	\$482,341	\$98,339	E-86	\$50,318	\$630,998	99.5520%	\$0	\$628,171	\$0	\$628,171	\$530,273	\$97,898	
87	582.000	Distrb Oper - Station Expense	\$251,298	\$79,791	\$171,507	E-87	\$8,297	\$259,595	99.5520%	\$0	\$258,432	\$0	\$258,432	\$87,720	\$170,712	
88	583.000	Distrb Oper OH Line Expense	\$815,827	\$590,482	\$225,345	E-88	\$61,600	\$877,427	99.5520%	\$0	\$873,496	\$0	\$873,496	\$649,161	\$224,335	
89	584.000	Distrb Oper UG Line Expense	\$959,315	\$256,117	\$703,198	E-89	\$26,718	\$986,033	99.5520%	\$0	\$981,616	\$0	\$981,616	\$281,568	\$700,048	
90	585.000	Distrb Oper Street Light & Signal Expense	\$8,344	\$8,259	\$85	E-90	\$862	\$9,206	99.5520%	\$0	\$9,165	\$0	\$9,165	\$9,080	\$85	
91	586.000	Distrb Oper Meter Expense	\$1,657,408	\$1,265,201	\$392,207	E-91	\$131,987	\$1,789,395	99.5520%	\$0	\$1,781,379	\$0	\$1,781,379	\$1,390,929	\$390,450	
92	587.000	Distrb Oper Customer Install Expense	\$124,519	\$99,226	\$25,293	E-92	\$10,351	\$134,870	99.5520%	\$0	\$134,266	\$0	\$134,266	\$109,086	\$25,180	
93	588.000	Distr Oper Misc Distr Expense	\$6,094,872	\$2,343,329	\$3,751,543	E-93	-\$211,399	\$5,883,473	99.5520%	\$0	\$5,857,115	\$0	\$5,857,115	\$2,129,997	\$3,727,118	
94		Distr Operations Rents	\$17,082	\$0	\$17,082	E-94	\$0	\$17,082	99.5520%	\$0	\$17,005	\$0	\$17,005	\$0	\$17,005	
95		TOTAL OPERATION - DIST. EXPENSES	\$11,663,429	\$5,947,222	\$5,716,207		\$114,190	\$11,777,619	99.5520%	\$0	\$11,724,855	\$0	\$11,724,855	\$6,041,902	\$5,682,953	
96		MAINTENANCE - DIST. EXPENSES														
97	590.000	Distrb Maint-Supr & Engineering	\$46,128	\$43,675	\$2,453	E-97	\$12,775	\$58,903	99.5520%	\$0	\$58,639	\$0	\$58,639	\$48,015	\$10,624	
98	591.000	Distrb Maint-Structures	\$545,167	\$115,349	\$229,818	E-98	-\$129,159	\$216,008	99.5520%	\$0	\$215,040	\$0	\$215,040	\$126,799	\$88,241	
99	592.000	Distrb Maint-Station Equipment	\$372,615	\$234,129	\$138,486	E-99	\$305,218	\$677,833	99.5520%	\$0	\$674,797	\$0	\$674,797	\$257,396	\$417,401	
100	593.000	Distrb Maint-OH lines	\$9,257,658	\$2,006,042	\$7,194,616	E-100	\$637,458	\$9,895,116	99.5520%	\$0	\$9,850,785	\$0	\$9,850,785	\$2,266,054	\$7,584,731	
101	594.000	Distrb Maint-Maint Undergrnd Lines	\$434,245	\$307,836	\$126,409	E-101	\$210,207	\$644,456	99.5520%	\$0	\$641,565	\$0	\$641,565	\$338,427	\$303,138	
102	595.000	Distrb Maint-Maint Line Transformer	\$182,560	\$177,693	\$4,867	E-102	\$98,438	\$280,998	99.5520%	\$0	\$279,739	\$0	\$279,739	\$195,351	\$84,388	
103	596.000	Distrb Maint-Maint St Lights/Signal	\$1,169,604	\$206,962	\$962,642	E-103	-\$484,906	\$684,698	99.5520%	\$0	\$681,630	\$0	\$681,630	\$227,528	\$454,102	
104	597.000	Distrb Maint-Maint of Meters	\$74,810	\$48,536	\$26,274	E-104	\$6,676	\$81,486	99.5520%	\$0	\$81,121	\$0	\$81,121	\$53,359	\$27,762	
105	598.000	Distrb Maint-Maint Misc Distr Pin	\$80,652	\$2,300	\$78,352	E-105	\$623,194	\$711,499	99.5520%	\$0	\$711,499	\$0	\$711,499	\$2,529	\$44,409	
106		TOTAL MAINTENANCE - DIST. EXPENSES	\$11,963,449	\$3,199,522	\$8,763,927		\$623,194	\$12,586,643	99.5520%	\$0	\$12,530,254	\$0	\$12,530,254	\$3,517,458	\$9,012,796	
107		TOTAL DISTRIBUTION EXPENSES	\$23,626,876	\$9,146,744	\$14,480,134		\$737,384	\$24,364,262	99.5520%	\$0	\$24,255,109	\$0	\$24,255,109	\$9,559,360	\$14,695,749	
108		CUSTOMER ACCOUNTS EXPENSE														
109	901.000	Customer Acct Superv Exp	\$619,938	\$391,703	\$228,235	E-109	-\$32,957	\$586,981	100.0000%	\$0	\$586,981	\$0	\$586,981	\$359,294	\$227,687	

EXHIBIT 3 (MPS)

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

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj. Jurisdictional (H x J) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Juris. Non Labor
110	902.000	Cust Accts Meter Reading Expense	\$3,146,800	\$682,258	\$2,464,542	E-110	\$550,108	\$3,696,908	100.0000%	\$0	\$3,696,908	\$753,336	\$2,943,572
111	903.000	Customer Accts Records and Collection	\$5,957,018	\$3,709,648	\$2,147,370	E-111	\$811,733	\$6,668,751	100.0000%	\$0	\$6,668,751	\$4,094,634	\$2,574,117
112	904.000	Uncollectible Accounts Expense	\$2,474,180	\$0	\$2,474,180	E-112	\$0	\$2,474,180	100.0000%	\$219,707	\$2,693,887	\$0	\$2,693,887
113	905.000	Misc. Customer Accts Expense	\$999	\$710	\$189	E-113	\$74	\$973	100.0000%	\$0	\$973	\$784	\$189
114		TOTAL CUSTOMER ACCOUNTS EXPENSE	\$12,098,835	\$4,784,319	\$7,314,516		\$1,328,568	\$13,427,793		\$219,707	\$13,647,500	\$5,208,048	\$8,439,452
115		CUSTOMER SERVICE & INFO. EXP.											
116	907.000	Customer Service Superv. Exp	\$192,323	\$189,747	\$2,576	E-116	\$13,482	\$205,805	100.0000%	\$0	\$205,805	\$209,542	\$-3,737
117	908.000	Customer Assistance Expense	\$460,740	\$117,064	\$343,676	E-117	\$258,987	\$719,627	100.0000%	\$1,311,808	\$2,031,435	\$94,157	\$1,937,278
118	908.000	Instructional Advertising Expense	\$88,539	\$64,235	\$34,304	E-118	\$-23,747	\$64,792	100.0000%	\$0	\$64,792	\$59,893	\$4,899
119	910.000	Misc Customer Accounts and Info Exp	\$339,134	\$254,085	\$85,049	E-119	\$26,506	\$385,640	100.0000%	\$0	\$385,640	\$280,691	\$85,049
120		TOTAL CUSTOMER SERVICE & INFO. EXP.	\$1,080,736	\$615,131	\$465,605		\$275,128	\$1,355,864		\$1,311,808	\$2,667,672	\$644,183	\$2,023,489
121		SALES EXPENSES											
122	911.000	Sales Supervision	\$43,997	\$43,827	\$170	E-122	\$4,572	\$48,569	100.0000%	\$0	\$48,569	\$48,399	\$170
123	912.000	Sales Expense	\$286,376	\$224,368	\$62,008	E-123	\$23,406	\$309,782	100.0000%	\$0	\$309,782	\$247,774	\$62,008
124	913.000	Sales Advertising Expense	\$4,857	\$4,857	\$0	E-124	\$-594	\$4,263	100.0000%	\$0	\$4,263	\$0	\$4,263
125	916.000	Misc. Sales Expense	\$45,106	\$35,929	\$9,177	E-125	\$3,748	\$48,854	100.0000%	\$0	\$48,854	\$39,677	\$9,177
126		TOTAL SALES EXPENSES	\$380,336	\$304,124	\$76,212		\$31,132	\$411,468		\$0	\$411,468	\$335,850	\$75,618
127		ADMIN. & GENERAL EXPENSES											
128		OPERATION- ADMIN. & GENERAL EXP.											
129	920.000	Admin & Gen-Administrative Salaries	\$12,396,033	\$8,585,125	\$3,810,908	E-129	\$-1,072,444	\$11,323,589	99.5100%	\$0	\$11,268,104	\$7,378,019	\$3,890,085
130	921.000	Small Misc. Settlement per Stipulation and Agreement-ER-2010-0356	\$1,645,410	\$159	\$1,645,251	E-130	\$-34,245	\$1,611,165	99.5100%	\$0	\$1,603,270	\$175	\$1,603,095
131	921.100	A & G Expenses Transferred	\$0	\$0	\$0	E-131	\$0	\$0	99.5100%	\$1,700,000	\$1,700,000	\$0	\$1,700,000
132	922.000	KCP. Bill of Common Use Plant	\$-313,697	\$-254,418	\$-59,279	E-132	\$-26,541	\$-340,238	99.5100%	\$0	\$-338,571	\$-279,582	\$-58,989
133	922.050	Outside Services Employed	\$4,824,480	\$0	\$4,824,480	E-133	\$-730,892	\$4,093,588	99.5100%	\$0	\$4,073,529	\$0	\$4,073,529
134	923.000	Property Insurance	\$1,997,220	\$0	\$1,997,220	E-134	\$-152,671	\$1,844,549	99.5100%	\$3,545,473	\$5,380,984	\$0	\$5,380,984
135	924.000	Injuries and Damages	\$2,091,633	\$0	\$2,091,633	E-135	\$-656,869	\$1,434,764	99.5100%	\$0	\$1,427,777	\$0	\$1,427,777
136	925.000	Employee Pensions and Benefits	\$1,890,968	\$103,357	\$1,787,611	E-136	\$1,507,526	\$3,388,484	99.5100%	\$0	\$3,381,842	\$113,580	\$3,268,262
137	926.000	Regulatory Commission Expense	\$13,609,867	\$7,350	\$13,552,517	E-137	\$-230,718	\$13,379,149	99.5100%	\$5,961,319	\$19,274,910	\$-155,239	\$19,430,149
138	928.000	MPSC Assessment	\$16,789	\$0	\$16,789	E-138	\$42,646	\$59,435	100.0000%	\$0	\$59,435	\$42,646	\$16,789
139	928.001	FERC Assessment	\$788,763	\$0	\$788,763	E-139	\$-37,547	\$751,216	100.0000%	\$0	\$751,216	\$0	\$751,216
140	928.003	Reg. Comm. MO Proceeding Exp	\$335,565	\$0	\$335,565	E-140	\$63,846	\$399,411	100.0000%	\$0	\$399,411	\$3,325	\$396,086
141	928.011	Reg. Comm. FERC Proceedings	\$1,040,866	\$409,019	\$631,847	E-141	\$-1,316	\$1,039,550	100.0000%	\$500,641	\$1,540,191	\$409,019	\$1,131,172
142	928.230	Reg. Comm. Load Research	\$1,111,288	\$31,954	\$1,079,334	E-142	\$-357	\$1,110,931	100.0000%	\$0	\$1,110,931	\$31,954	\$1,078,977
143	928.030	Reg. Comm. Misc Tariff Filing	\$12,207	\$3,687	\$8,520	E-143	\$384	\$12,591	100.0000%	\$0	\$12,591	\$4,071	\$8,520
144	928.040	Duplicate Charges-Credit	\$10,132	\$26,748	\$-16,616	E-144	\$2,774	\$12,906	100.0000%	\$0	\$12,906	\$29,522	\$-16,616
145	929.000	General Advertising Expense	\$-422,899	\$0	\$-422,899	E-145	\$1	\$-422,898	99.5100%	\$0	\$-420,627	\$11	\$-420,638
146	930.100	Miscellaneous A&G Expense	\$44,593	\$0	\$44,593	E-146	\$-8,118	\$36,475	99.5100%	\$0	\$36,475	\$2,544	\$32,757
147	930.000	Admin & General Expense-Rents	\$1,196,547	\$7,401	\$1,189,146	E-147	\$-62,248	\$1,126,900	99.5100%	\$375,059	\$1,503,639	\$60,534	\$1,443,305
148	931.000	A&G Transportation Expense	\$2,535,480	\$0	\$2,535,480	E-148	\$-629,332	\$1,906,148	99.5100%	\$0	\$1,896,808	\$0	\$1,896,808
149	933.000	TOTAL OPERATION- ADMIN. & GENERAL EXP.	\$44,815,713	\$10,360,782	\$34,454,931	E-149	\$-1,174,785	\$41,613,806	99.5100%	\$12,082,532	\$53,696,066	\$9,113,547	\$44,395,519
150		MAINT., ADMIN. & GENERAL EXP.											
151	935.000	Maint. Of General Plant	\$2,436,965	\$40,447	\$2,396,518	E-152	\$-281,784	\$2,155,181	99.5100%	\$0	\$2,144,620	\$44,383	\$2,100,237
152	935.000	TOTAL MAINT., ADMIN. & GENERAL EXP.	\$2,436,965	\$40,447	\$2,396,518		\$-281,784	\$2,155,181		\$0	\$2,144,620	\$44,383	\$2,100,237
153		TOTAL ADMIN. & GENERAL EXPENSES	\$47,252,678	\$10,401,229	\$36,851,449		\$-3,483,691	\$43,768,987		\$12,082,532	\$55,653,686	\$9,157,930	\$46,495,756

EXHIBIT (MPS)

Line Number	A Account Number	B Income Description	C Test Year Total (D+E)	D Test Year Labor	E Test Year Non Labor	E Adjust. Number	G Total Company Adjustments (From Adj. Sch.)	H Total Company Adjusted (C+G)	I Jurisdictional Allocations	J Jurisdictional Adjustments (From Adj. Sch.)	K MO Final Adj Jurisdictional (H x I) + J	L MO Adj. Juris. Labor L + M = K	M MO Adj. Non Labor
155	703.000	DEPRECIATION EXPENSE	\$57,384,151	See note (1)	See note (1)	E-156	See note (1)	\$57,384,151	99.51300%	\$5,067,225	\$62,171,915	See note (1)	See note (1)
156	703.001	Depreciation Expense, Dep. Exp.	-\$335,980			E-157		-\$335,980	0.00000%	\$0	\$0		\$0
157	703.101	MO Iatan 1 and Com RA Depr Exp	\$34,360			E-158		\$34,360	99.51300%	-\$34,192	\$1		\$1
158	703.000	Depreciation Reserve Amortization	\$0			E-159		\$0	100.00000%	-\$51,074	-\$51,074		\$0
159	703.000	TOTAL DEPRECIATION EXPENSE	\$57,082,531	\$0	\$0			\$57,082,531		\$4,981,959	\$62,120,842	\$0	\$0
161	704.000	AMORTIZATION EXPENSE	\$603,064	\$0	\$603,064	E-162	\$0	\$603,064	99.51300%	\$0	\$600,127	\$0	\$600,127
162	705.010	Amort-LTD Term Electric Plant	\$4,890	\$0	\$4,890	E-163	\$0	\$4,890	99.51300%	\$118,186	\$123,052	\$0	\$123,052
163	705.000	Amortization Expense - Other	\$0	\$0	\$0	E-164	\$0	\$0	100.00000%	\$87,875	\$87,875	\$0	\$87,875
164	705.000	Iatan 2 Regulatory Asset Amortization	\$0	\$0	\$0	E-165	\$0	\$0	100.00000%	\$85,361	\$85,361	\$0	\$85,361
165	705.100	Iatan MPS Common Regulatory Asset Amortization	\$0	\$0	\$0			\$0				\$0	\$0
166		TOTAL AMORTIZATION EXPENSE	\$607,954	\$0	\$607,954			\$607,954		\$291,422	\$896,415	\$0	\$896,415
167	707.400	OTHER OPERATING EXPENSES	-\$216,157	\$0	-\$216,157	E-168	\$216,157	\$0	99.51300%	\$0	\$0	\$0	\$0
168	708.101	Regulatory Credits	\$783,872	\$0	\$783,872	E-169	\$0	\$783,872	99.51300%	\$0	\$780,055	\$0	\$780,055
169	708.103	State Cap Stk Tax Elec	\$5,183	\$0	\$5,183	E-170	\$308,809	\$313,992	100.00000%	\$0	\$313,992	\$308,809	\$5,183
170	708.110	Misc Occup Taxes Elec	\$101,376	\$0	\$101,376	E-171	-\$101,376	\$0	100.00000%	\$0	\$0	\$0	\$0
171	708.000	Earnings Tax Electric	\$0	\$0	\$0	E-172	\$0	\$0	100.00000%	\$0	\$0	\$0	\$0
172	708.000	Kansas City Earnings Tax	\$0	\$0	\$0	E-173	\$0	\$0	100.00000%	\$0	\$0	\$0	\$0
173	708.111	Other Tax Expense	-\$61,740	\$0	-\$61,740	E-174	\$0	-\$61,740	99.51000%	\$0	-\$61,437	\$0	-\$61,437
174	708.112	Taxes Other Than Income Taxes	\$41,470	\$0	\$41,470	E-175	\$0	\$41,470	100.00000%	\$0	\$41,470	\$0	\$41,470
175	708.120	Property Taxes - Elec	\$11,481,001	\$0	\$11,481,001	E-176	\$4,452,240	\$15,933,241	99.51300%	\$0	\$15,855,646	\$0	\$15,855,646
176	708.143	Payroll Taxes Wolf Creek & JEC	\$125,476	\$0	\$125,476	E-177	-\$1,234	\$124,242	99.51000%	\$0	\$124,861	\$0	\$124,861
177	708.144	Payroll Taxes Joint Owner	\$3,129,921	\$0	\$3,129,921			\$3,128,687	99.51000%	\$0	\$3,113,356	\$0	\$3,113,356
178		TOTAL OTHER OPERATING EXPENSES	\$15,390,402	\$0	\$15,390,402		\$4,874,596	\$20,264,998		\$0	\$20,167,943	\$308,809	\$19,859,134
179		TOTAL OPERATING EXPENSE	\$422,988,083	\$41,249,743	\$324,666,408		-\$26,191,028	\$396,607,055		\$4,003,444	\$399,192,502	\$42,283,703	\$284,786,957
180		NET INCOME BEFORE TAXES	\$88,950,834					\$115,141,862		\$1,590,031	\$116,645,743		
181		INCOME TAXES											
182	709.101	Current Income Taxes	-\$40,172,421	See note (1)	See note (1)	E-182	See note (1)	-\$40,172,421	100.00000%	\$43,113,254	\$2,940,833	See note (1)	See note (1)
183		TOTAL INCOME TAXES	-\$40,172,421					-\$40,172,421		\$43,113,254	\$2,940,833		
184		DEFERRED INCOME TAXES											
185	710.110	Deferred Income Taxes - Def. Inc. Tax.	\$23,427,989	See note (1)	See note (1)	E-185	See note (1)	\$23,427,989	100.00000%	\$0	\$23,427,989		See note (1)
186	711.410	Amortization of Deferred ITC	-\$715,258			E-186		-\$715,258	100.00000%	\$0	-\$715,258		
187	710.111	Deferred Income Taxes - State	\$0			E-187		\$0	100.00000%	\$0	\$0		
188	711.110	Amort Fed Def Inc Tax	-\$153,677			E-188		-\$153,677	100.00000%	\$0	-\$153,677		
189	711.111	Amort St Def Inc Tax	\$0			E-189		\$0	100.00000%	\$0	\$0		
190	711.101	Accretion Exp Steam Prod ARO	\$0			E-190		\$0	100.00000%	\$0	\$0		
191	0.000	Crossroads Def Tax Expense Turnaround Tax Timing Difference	\$0			E-191		\$0	100.00000%	\$0	\$0		
192		TOTAL DEFERRED INCOME TAXES	\$22,559,054					\$22,559,054		\$0	\$22,559,054		
193		NET OPERATING INCOME	\$69,327,467					\$92,027,372		-\$4,653,223	\$91,441,926		

LABOR and Non Labor Detail not applicable to Revenue, Taxes, and Depreciation Expense

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Electric Rate Revenue		\$0	\$0	\$0	\$0	\$18,979,602	\$18,979,602
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. Weather/Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$12,466,186	
	4. Billing Adjustments (Wells)		\$0	\$0		\$0	\$92,962	
	5. Large Customer Rate Switch Adjustment (Wells)		\$0	\$0		\$0	\$655,720	
	6. Annualize for 2009 rate change (Wells)		\$0	\$0		\$0	\$35,564,155	
	7. Large Power New Customer Accounts (Wells)		\$0	\$0		\$0	\$502,511	
	8. 365 Days Adjustment (Wells)		\$0	\$0		\$0	-\$2,683,178	
	9. Growth Adjustment (McMellen)		\$0	\$0		\$0	\$4,326,638	
	10. Removed billed FAC revenues (McMellen)		\$0	\$0		\$0	-\$31,945,392	
Rev-3	Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	\$4,157,174	\$4,157,174
	1. To remove unbilled electric revenues		\$0	\$0		\$0	-\$4,157,174	
Rev-4	FCA Unbilled Electric Rate Revenue		\$0	\$0	\$0	\$0	\$1,599,862	\$1,599,862
	1. To remove FCA unbilled revenue		\$0	\$0		\$0	-\$1,599,862	
Rev-7	Other Rate Revenue - Surge Protection		\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
Rev-8	Bulk Power Sales	447.002	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
Rev-9	SFR Off System Sales	447.030	\$0	\$0	\$0	\$0	\$4,190,483	\$4,190,483
	1. To annualize off-system sales revenue and cost updated through December 31, 2010. (Harris) (See Rev 9.2)		\$0	\$0		\$0	\$0	
	2. To annualize off-system sales revenue and cost updated through December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$0		\$0	\$4,190,483	
Rev-10	Revenue InterUN/IntraST (bk11)	447.031	\$0	\$0	\$0	\$0	\$11,819,574	\$11,819,574
	1. To remove intercompany off-system revenues from the test year (Harris)		\$0	\$0		\$0	-\$11,819,574	
	2. No Adjustment		\$0	\$0		\$0	\$0	
Rev-11	SFR Off-System Sales WAPA	447.036	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
Rev-12	Resales Private Utilities	447.101	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	

Missouri Public Service - Electric
Case No. ER-2010-0356
Test Year Ending 12/31/2009
6/30/2010 Update - True Up 12/31/2010
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-13	Resales Municipalities	447.103	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
Rev-14	Other Oper Rev - Forf Disc	450.001	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
Rev-15	Other Revenue- Disconnect Serv Charge	451.004	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
Rev-16	Other Revenue- Rent Electric Property	454.001	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
Rev-17	Revenue Electric Wheeling Intercompany	456.030	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
Rev-18	Miscellaneous Electric Operating Revenue	456.101	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
Rev-19	Regional Transmission Tariff Revenue	456.100	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
d	2. No adjustment		\$0	\$0		\$0	\$0	
E-4	Steam Operations Supervision	500.000	-\$418,209	\$4,506	-\$413,703	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lvons)		\$0	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$4,506		\$0	\$0	
	3. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$97,071	\$0		\$0	\$0	
	4. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenqer)		-\$515,280	\$0		\$0	\$0	
	5. To reflect Iatan 2 Ownership Reallocation Proposal to 100 Megawatts L&P and 53 Megawatts to MPS (Prenqer)(Commission Order)		\$0	\$0		\$0	\$0	
E-5	Fuel Expense	501.000	\$177,422	\$11,168,684	\$11,346,106	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$177,422	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris) (See E 5.3)		\$0	\$0		\$0	\$0	
	3. To include an annualized fuel and purchased power expense updated through 12-31-2010 per Commission May 2011 Order (Harris)		\$0	\$7,759,860		\$0	\$0	

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	4. Adjustment to reflect agreement between Company and Staff for post May 4, 2011 Commission Order (Staff)		\$0	\$2,395,298		\$0	\$0	
	5. Adjustment to reflect agreement between Company and Staff for post May 4, 2011 Commission Order (Staff)		\$0	\$1,013,526		\$0	\$0	
E-6	Fuel Handling	501.500	\$0	\$98,599	\$98,599	\$0	\$0	\$0
	1. Adjustment to reflect agreement between Company and Staff for post May 4, 2011 Commission Order (Staff)		\$0	\$98,599		\$0	\$0	
E-7	Fuel OSS - Fixed PRB	501.029	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
E-8	Fuel Off-System Steam (bk20)	501.030	\$0	\$160,712	\$160,712	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through December 31, 2010 (Harris) (See E-8.2)		\$0	\$0		\$0	\$0	
	2. To Annualize Off-System sales revenue and cost updated through December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$160,712		\$0	\$0	
E-9	Fuel Steam Inter UN/Intra ST (bk11)	501.033	\$0	\$0	\$0	\$0	-\$782,915	-\$782,915
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$782,915	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-10	Steam Expenses	502.000	\$271,037	\$598,170	\$869,207	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$271,037	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lvons)		\$0	\$0		\$0	\$0	
	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$598,170		\$0	\$0	
E-11	Steam Operations Electric Expense	505.000	\$56,875	\$111,718	\$168,593	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$56,875	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lvons)		\$0	\$0		\$0	\$0	
	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$111,718		\$0	\$0	
E-12	Misc. Steam Power Operations	506.000	\$74,873	\$4,853	\$79,726	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$74,873	\$0		\$0	\$0	

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	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenqer)		-\$628	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$544		\$0	\$0	
	4. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lvons)		\$0	\$0		\$0	\$0	
	5. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$5,397		\$0	\$0	
E-13	Steam Power Operations Rents	507.000	\$7	\$0	\$7	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$7	\$0		\$0	\$0	
E-14	Allowances	509.000	\$0	\$411,941	\$411,941	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$97,408		\$0	\$0	
	2. To include annualized amortization of emission allowances updated through True-Up period December 31, 2010. (Harris)		\$0	-\$33,104		\$0	\$0	
	3. To include annualized amortization of emission allowances updated through True-Up period December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$0		\$0	\$0	
	4. Adjustment to reflect agreement between Company and Staff for post May 4, 2011 Commission Order (Staff)		\$0	\$542,453		\$0	\$0	
E-17	Maint. Superv. & Eng. - Steam Power	510.000	\$123,070	\$21,810	\$144,880	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$123,070	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$15,331		\$0	\$0	
	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lvons)		\$0	\$0		\$0	\$0	
	4. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$36,941		\$0	\$0	
E-18	Maint. of Structures - Steam Power	511.000	\$83,803	\$406,967	\$490,770	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$83,803	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$290,026		\$0	\$0	
	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lvons)		\$0	\$0		\$0	\$0	
	4. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$116,941		\$0	\$0	

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E-19	Maint. of Boiler Plant - Steam Power	512.000	\$282,510	\$1,398,781	\$1,681,291	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lvons)		\$0	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$616,433		\$0	\$0	
	3. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$782,348		\$0	\$0	
	4. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$282,510	\$0		\$0	\$0	
E-20	Maint. of Electric Plant - Steam Power	513.000	\$76,914	\$120,829	\$197,743	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lvons)		\$0	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$48,824		\$0	\$0	
	3. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$72,005		\$0	\$0	
	4. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$76,914	\$0		\$0	\$0	
E-21	Maint. of Misc. Electric Plant - Steam Power	514.000	\$6,956	\$105,389	\$98,433	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lvons)		\$0	\$0		\$0	\$0	
	2. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$4,941		\$0	\$0	
	3. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$110,330		\$0	\$0	
	4. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$6,956	\$0		\$0	\$0	
E-30	Other Gen. Oper. Superv. & Eng.	546.000	\$7,652	\$0	\$7,652	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$7,652	\$0		\$0	\$0	
E-31	Other Generation Fuel	547.000	\$2,978	\$6,965,743	\$6,968,721	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$2,978	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$0		\$0	\$0	
	3. To include an annualized fuel and purchased power expense updated through 12-31-2010 per Commission May 2011 Order. (Harris)		\$0	\$6,516,792		\$0	\$0	

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	4. To adjust test year for reservation charges updated through True Up December 31, 2010 (Harris)		\$0	-\$107,067		\$0	\$0	
	5. To adjust test year for reservation charges updated through True Up December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$0		\$0	\$0	
	5. To include Natural Gas Reservation Charges for MPS Units 4 and 5 (Hyneman)		\$0	\$0		\$0	\$0	
	6. To reverse Natural Gas Reservation Charges for MPS Units 4 and 5 included in Staff's True Up accounting schedule per Commission May 2011 Order. (Hyneman)		\$0	\$0		\$0	\$0	
	7. To remove Crossroads Natural Gas Reservation Charges (Hyneman)		\$0	\$0		\$0	\$0	
	8. To update Crossroads Natural Gas Reservation Charges to annualized amount per Commission May 2011 Order (Hyneman)		\$0	\$72,994		\$0	\$0	
	9. Adjustment to reflect agreement between Company and Staff for post May 4, 2011 Commission Order (Staff)		\$0	\$483,024		\$0	\$0	
			\$0	\$0		\$0	\$0	
E-32	Fuel Off-Sys Other Prod (BK20)	547.030	\$0	\$107,146	\$107,146	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through December 31, 2010 (Harris) (See E-32.2)		\$0	\$0		\$0	\$0	
	2. To Annualize Off-System sales revenue and cost updated through December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$107,146		\$0	\$0	
E-33	Fuel Other InterUNIntra ST/(bk11)	547.033	\$0	\$0	\$0	\$0	-\$764,995	-\$764,995
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$764,995	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-34	Hedge Settlements	547.105	\$0	-\$12,255,930	-\$12,255,930	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	-\$13,203,698		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 per Commission May 2011 Order. (Harris)		\$0	\$0		\$0	\$0	
	3. Adjustment to reflect agreement between Company and Staff for post May 4, 2011 Commission Order (Staff)		\$0	\$947,768		\$0	\$0	
E-35	Other Power Generation Expense	548.000	\$29,267	\$0	\$29,267	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$29,267	\$0		\$0	\$0	
E-36	Misc. Other Power Generation Expense	549.000	\$17,536	\$0	\$17,536	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$17,536	\$0		\$0	\$0	

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	2. To reflect MPS Short Term Incentive Compensation through June 30, 2010 (Prenger)		-\$10	\$0		\$0	\$0	
E-39	Other Gen Maint Superv. & Eng	551.000	\$26,167	\$5,280	\$31,427	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$5,280		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$26,167	\$0		\$0	\$0	
E-40	Other Gen Maint. Struct CT	552.000	\$9,691	\$174,908	\$184,599	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$174,908		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$9,691	\$0		\$0	\$0	
E-41	Other Gen Maint CT	553.000	\$46,355	-\$191,984	-\$145,629	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	-\$191,984		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$46,355	\$0		\$0	\$0	
E-42	Other Gen Maint Misc Exp.	554.000	\$471	\$29,016	\$29,487	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of production expense 3-Year Average (2007-2009) (Lyons)		\$0	\$29,016		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$471	\$0		\$0	\$0	
E-46	Purch Pwr Energy and Capacity	555.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
E-47	Purch Pwr Capacity Purch - Gardn	555.005	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
E-48	Purchased Power On-sys (bk10)	555.020	\$0	-\$35,265,587	-\$35,265,587	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$0		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 per Commission May 2011 Order. (Harris)		\$0	-\$39,156,973		\$0	\$0	
	3. To include an annualized fuel and purchased power expense updated through 12-31-2010-Grey County Wind Energv (Harris)		\$0	\$0		\$0	\$0	

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	4. To include an annualized fuel and purchased power expense updated through 12-31-2010-Grey County Wind Energv per Commission Mav 2011 Order. (Harris)		\$0	\$3,891,386		\$0	\$0	
E-49	Base Pwr On-Sys Interco (bk10)	555.021	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-50	Purch Pwr On-Sys Demand	555.027	\$0	\$78,897	\$78,897	\$0	\$0	\$0
	1. To include an annualized fuel and purchased power expense updated through 12-31-2010 (Harris)		\$0	\$41,836		\$0	\$0	
	2. To include an annualized fuel and purchased power expense updated through 12-31-2010 per Commission May 2011 Order. (Harris)		\$0	\$0		\$0	\$0	
	3. To include an annualized fuel and purchased power expense updated through 12-31-2010-Grey County Wind Energv (Harris)		\$0	\$37,061		\$0	\$0	
	4. To include an annualized fuel and purchased power expense updated through 12-31-2010-Grey County Wind Energv per Commission Mav 2011 Order. (Harris)		\$0	\$0		\$0	\$0	
E-51	Purch Power Off-System Sales	555.030	\$0	\$621,214	\$621,214	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through True-Up December 31, 2010 (Harris) (See E 51.2)		\$0	\$0		\$0	\$0	
	2. To Annualize Off-System sales revenue and cost updated through True-Up December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$621,214		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
E-52	Purch Power Off-System Interunit	555.031	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
E-53	Purchase Power Intrastate (bk11)	555.032	\$0	\$0	\$0	\$0	-\$10,271,664	-\$10,271,664
	1. To remove test year expenses associated with Intercompany Off-System fuel and purchased power (Harris)		\$0	\$0		\$0	-\$10,271,664	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-54	Purchased Power Off-Sys WAPA	555.035	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
E-55	Purch Pwr MO Allocation	555.101	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
E-56	System Control and Load Dispatch	556.000	\$64,375	\$0	\$64,375	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$64,375	\$0		\$0	\$0	
E-57	Other Production Expenses	557.000	\$51,648	\$356	\$51,312	\$0	\$0	\$0
	1. To include MPS Share of Iatan 2 Maintenance through June 30 (Lyons)		\$0	\$0		\$0	\$0	

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	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$51,648	\$0		\$0	\$0	
	3. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)(removed per Commission Order)		\$0	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$336		\$0	\$0	
E-62	Trans Oper Suprv and Engrg	560.000	\$41,852	-\$777	\$41,075	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$41,736	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through True Up December 31, 2010 (Prenger)		\$116	\$0		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$777		\$0	\$0	
E-63	Trans Operations Expense	561.000	\$36,772	\$0	\$36,772	\$0	\$986,657	\$986,657
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$36,772	\$0		\$0	\$0	
	2. To update SPP admin fees through the True-Up period of December 31, 2010 (Harris)		\$0	\$0		\$0	\$986,657	
	3. To update SPP admin fees through the True-Up period of December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$0		\$0	\$0	
E-64	Trans Oper- Station Expenses	562.000	\$4,235	\$0	\$4,235	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$4,235	\$0		\$0	\$0	
E-65	Trans Oper-OH Line Expense	563.000	\$999	\$0	\$999	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$999	\$0		\$0	\$0	
E-66	Trans Oper Elec. By Others	565.000	\$0	\$0	\$0	\$0	-\$3,894,075	-\$3,894,075
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To arrive at MPS's Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (Beck)		\$0	\$0		\$0	\$0	
	3. To arrive at MPS's Annual Transmission Revenue Requirement (ATRR), the Southwest Power Pool (SPP) applies revenue credits. These revenue credits are reflected in Staff Adjustment 1 and Staff Adjustment 2 (Beck)		\$0	\$0		\$0	\$0	
	4. To update SPP admin fees through the True-Up period of December 31, 2010 (Harris)		\$0	\$0		\$0	-\$3,894,075	
	5. To update SPP admin fees through the True-Up period of December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$0		\$0	\$0	
E-67	Trans of Elec by Others Interunit	565.021	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	

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E-68	Trans of Elec by Others Demand	565.027	\$0	-\$5,743,604	-\$5,743,604	\$0	\$0	\$0
	1. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		\$0	-\$5,743,604		\$0	\$0	
E-69	Trans of Elec by Others Off Sys	565.030	\$0	\$682	\$682	\$0	\$0	\$0
	1. To Annualize Off-System sales revenue and cost updated through True-Up period December 31, 2010. (Harris)(See E69.2)		\$0	\$0		\$0	\$0	
	1. To Annualize Off-System sales revenue and cost updated through True-Up period December 31, 2010 per Commission Mav 2011 Order. (Harris)		\$0	\$682		\$0	\$0	
E-70	Trans Oper Misc Expense	566.000	\$52,929	-\$39,393	\$13,536	\$0	\$0	\$0
	1. To remove 2009 Test Year expenses related to Crossroads Plant (Hyneman)		\$0	-\$39,393		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$52,929	\$0		\$0	\$0	
E-71	Trans Oper Rents	567.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No adjustment		\$0	\$0		\$0	\$0	
E-72	Maintenance of Supervision and Engineering	568.000	\$0	\$2,990	\$2,990	\$0	\$0	\$0
	1. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009) (Lyons)		\$0	\$2,990		\$0	\$0	
E-73	Misc. Transmission Expense	575.000	\$0	\$0	\$0	\$0	-\$156,992	-\$156,992
	1. To update SPP admin fees through the True-Up period of December 31, 2010 (Harris)		\$0	\$0		\$0	-\$156,992	
	2. To update SPP admin fees through the True-Up period of December 31, 2010 per Commission May 2011 Order. (Harris)		\$0	\$0		\$0	\$0	
E-76	Trans Maintenance of Structures	569.000	\$484	-\$5,756	-\$5,272	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$484	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$5,756		\$0	\$0	
E-77	Trans Maintenance of Station Equipment	570.000	\$21,496	\$128,242	\$149,738	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$21,496	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	\$128,242		\$0	\$0	
E-78	Trans Maintenance of Overhead Lines	571.000	\$3,154	-\$136,330	-\$133,176	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$3,154	\$0		\$0	\$0	

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	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009)(Lyons)		\$0	-\$136,330		\$0	\$0	
E-79	Trans Maintenance of Underground Lines	572.000	\$40	\$0	(\$40)	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$40	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
E-80	Trans Maintenance of Miscl. Trans Plant	573.000	\$1	-\$15,723	-\$15,724	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$1	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Transmission expense-3-Year Average (2007-2009) (Lyons)		\$0	\$15,723		\$0	\$0	
	3. No adjustment		\$0	\$0		\$0	\$0	
E-85	Distrb Oper - Supr. & Engineering	580.000	-\$35,456	\$0	-\$35,456	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$85,798	\$0		\$0	\$0	
	2. To reflect MPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$50,342	\$0		\$0	\$0	
E-86	Distrb Oper - Load Dispatching	581.000	-\$50,318	\$0	-\$50,318	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$50,318	\$0		\$0	\$0	
E-87	Distrb Oper - Station Expense	582.000	\$8,324	-\$27	\$8,297	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$8,324	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$27		\$0	\$0	
E-88	Distrb Oper OH Line Expense	583.000	\$61,600	\$0	\$61,600	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$61,600	\$0		\$0	\$0	
E-89	Distrb Oper UG Line Expense	584.000	\$26,718	\$0	\$26,718	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$26,718	\$0		\$0	\$0	
E-90	Distrb Oper Street Light & Signal Expense	585.000	\$862	\$0	\$862	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$862	\$0		\$0	\$0	
E-91	Distrb Oper Meter Expense	586.000	\$131,987	\$0	\$131,987	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$131,987	\$0		\$0	\$0	
E-92	Distrb Oper Customer Install Expense	587.000	\$10,351	\$0	\$10,351	\$0	\$0	\$0

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			Company Adjustment Labor	Company Adjustment Non Labor		Jurisdictional Adjustment Labor	Jurisdictional Adjustment Non Labor			
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$10,351	\$0		\$0	\$0			
E-93	Distr Oper Miscel Distr Expense	588.000	-\$203,747	-\$7,652	-\$211,399	\$0	\$0			\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$244,459	\$0		\$0	\$0			
	2. To reflectMPS Short Term Incentive Compensation through December 31, 2010 (Prenqer)		-\$448,206	\$0		\$0	\$0			
	3. To include adjustment CS-11. (Majors)		\$0	-\$7,652		\$0	\$0			
E-94	Distr Operations Rents	589.000	\$0	\$0	\$0	\$0	\$0			\$0
	1. No adjustment		\$0	\$0		\$0	\$0			
E-97	Distrb Maint-Suprv & Engineering	590.000	\$4,556	\$8,219	\$12,775	\$0	\$0			\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$4,556	\$0		\$0	\$0			
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$8,219		\$0	\$0			
E-98	Distrb Maint-Structures	591.000	\$12,021	-\$141,180	-\$129,159	\$0	\$0			\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$12,021	\$0		\$0	\$0			
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$139,100		\$0	\$0			
	3. To include adjustment CS-11. (Majors)		\$0	-\$2,080		\$0	\$0			
E-99	Distrb Maint-Station Equipment	592.000	\$24,425	\$280,793	\$305,218	\$0	\$0			\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$24,425	\$0		\$0	\$0			
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$280,793		\$0	\$0			
E-100	Distrb Maint-OH lines	593.000	\$215,219	\$422,239	\$637,458	\$0	\$0			\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$215,219	\$0		\$0	\$0			
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$422,239		\$0	\$0			
E-101	Distrb Maint-Maint Undergrmd Lines	594.000	\$32,114	\$178,093	\$210,207	\$0	\$0			\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$32,114	\$0		\$0	\$0			
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$178,093		\$0	\$0			
E-102	Distrb Maint-Maint Line Transformer	595.000	\$18,537	\$79,901	\$98,438	\$0	\$0			\$0

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	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$18,537	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$79,901		\$0	\$0	
E-103	Distrib Maint- Maint St Lights/Signal	598.000	\$21,590	-\$506,496	-\$484,906	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$21,590	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$506,496		\$0	\$0	
E-104	Distrib Maint-Maint of Meters	597.000	\$5,063	\$1,613	-\$6,676	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$5,063	\$0		\$0	\$0	
	2. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	\$1,613		\$0	\$0	
E-105	Distrib Maint-Maint Misc Distrib Pln	598.000	\$240	-\$33,753	-\$33,513	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$240	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To adjust test year to include a normalized amount of Distribution expense-3-Year Average (2007-2009) (Lyons)		\$0	-\$33,753		\$0	\$0	
E-109	Customer Acct Superv Exp	901.000	-\$32,409	-\$548	-\$32,957	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$40,838	\$0		\$0	\$0	
	2. No adjustment		\$0	\$0		\$0	\$0	
	3. To reflect MPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$73,247	\$0		\$0	\$0	
	4. To include adjustment CS-11. (Majors)		\$0	-\$548		\$0	\$0	
E-110	Cust Accts Meter Reading Expense	902.000	\$71,078	\$479,030	\$550,108	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$71,078	\$0		\$0	\$0	
	2. To include an annualized Meter Reading Expense (Lyons)		\$0	\$115,528		\$0	\$0	
	3. To include bank fees associated with the sale of Accounts Receivables (Prenger)		\$0	\$363,502		\$0	\$0	
E-111	Customer Accts Records and Collection	903.000	\$384,986	\$426,747	\$811,733	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$384,986	\$0		\$0	\$0	
	2. To reflect interest on customer deposits at current rate of prime plus 1 (4.25%) updated through December 31, 2010 (Prenger)		\$0	\$226,453		\$0	\$0	
	3. To remove Dollar-Aide Match (Prenger)		\$0	-\$2,620		\$0	\$0	

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	4. To annualize electronic card acceptance fees updated through True Up December 31, 2010. (McMellen)		\$0	\$208,322		\$0	\$0	
	5. To remove test year severance costs (Hyneman)		\$0	-\$5,408		\$0	\$0	
E-112	Uncollectible Accounts Expense	904.000	\$0	\$0	\$0	\$0	\$219,707	\$219,707
	1. To adjust bad debt expense to reflect Staff's annualization updated through True Up December 31, 2010 (McMellen)		\$0	\$0		\$0	\$219,707	
E-113	Misc. Customer Accts Expense	905.000	\$74	\$0	\$74	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$74	\$0		\$0	\$0	
E-116	Customer Service Superv. Exp.	907.000	\$19,795	-\$6,313	\$13,482	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$19,795	\$0		\$0	\$0	
	2. To include adjustment CS-11. (Majors)		\$0	-\$6,313		\$0	\$0	
E-117	Customer Assistance Expense	908.000	\$22,907	\$281,794	\$258,887	\$0	\$1,311,808	\$1,311,808
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$12,212	\$0		\$0	\$0	
	2. To remove portion of Connections program to be capitalized (Prenqer)		\$0	-\$9,595		\$0	\$0	
	3. To Amortize Vintage 1 DSM Costs updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$59,111	
	4. To Amortize Vintage 2 DSM Costs updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$1,252,697	
	5. No Adjustment		\$0	\$0		\$0	\$0	
	6. To reflect MPS Short Term Incentive Compensation through December 31, 2010 (Prenqer)		-\$35,119	\$0		\$0	\$0	
	7. To reflect on-going expense for Economic Relief Pilot Program (ERPP) (Fred/Prenqer)		\$0	\$228,516		\$0	\$0	
	8. To reflect 12-month amortization (3-year) for ERPP. (Fred/Prenqer)		\$0	\$62,873		\$0	\$0	
E-118	Instructional Advertising Expense	909.000	\$5,658	-\$29,405	-\$23,747	\$0	\$0	\$0
	1. To remove costs dealing with CEP to be capitalized (Prenqer)		\$0	-\$29,405		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$5,658	\$0		\$0	\$0	
E-119	Misc Customer Accounts and Info Exp	910.000	\$26,506	\$0	\$26,506	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$26,506	\$0		\$0	\$0	
E-122	Sales Supervision	911.000	\$4,572	\$0	\$4,572	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$4,572	\$0		\$0	\$0	

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E-123	Sales Expense	912.000	\$23,406	\$0	\$23,406	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$23,406	\$0		\$0	\$0	
E-124	Sales Advertising Expense	913.000	\$0	-\$594	-\$594	\$0	\$0	\$0
	1. To reflect Account 913 costs through known and measureable (Prenger)		\$0	-\$594		\$0	\$0	
E-125	Misc. Sales Expense	916.000	\$3,748	\$0	\$3,748	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$3,748	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-129	Admin & Gen-Administrative Salaries	920.000	-\$1,170,776	\$98,332	-\$1,072,444	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$895,605	\$0		\$0	\$0	
	2. To remove test year severance costs (Hyneman)		\$0	-\$12,830		\$0	\$0	
	3. To remove costs associated with Long Term Incentive Compensation with in KCPL adjustment 11 (Prenger)		-\$1,436,431	\$0		\$0	\$0	
	4. To reflect MPS Short Term Incentive Compensation through December 31, 2010 (Prenger)		-\$629,950	\$0		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	\$111,162		\$0	\$0	
E-130	A & G Expense	921.000	\$17	-\$34,262	-\$34,245	\$0	\$0	\$0
	1. Remove parking associated with 1201 Walnut (Prenger)		\$0	-\$4,984		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$17	\$0		\$0	\$0	
	3. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 (Lvons)		\$0	\$0		\$0	\$0	
	4. To include MPS Share of Iatan 2 Maintenance updated thru December 31, 2010-Stipulation and Agreement-Feb 2011 and based on Commission Order (Lyons)		\$0	\$17,647		\$0	\$0	
	5. To include adjustment CS-11. (Majors)		\$0	-\$46,925		\$0	\$0	
E-131	Small Misc. Settlement per Stipulation and Agreement-ER-2010-0356	921.100	\$0	\$0	\$0	\$0	\$1,700,000	\$1,700,000
	1. To reflect the February 2, 2011 Stipulation for miscellaneous issues (Featherstone)		\$0	\$0		\$0	\$1,700,000	
E-132	A & G Expenses Transferred	922.000	-\$26,541	\$0	-\$26,541	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		-\$26,541	\$0		\$0	\$0	
E-133	KCPL Bill of Common Use Plant	922.050	\$0	-\$730,892	-\$730,892	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$730,892		\$0	\$0	

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E-134	Outside Services Employed	923.000	\$0	-\$152,671	-\$152,671	\$0	\$3,545,473	\$3,545,473
	1. To include adjustment CS-11. (Majors)		\$0	-\$152,671		\$0	\$0	
	2. To reflect the 5 year amortization of merger transition cost as directed by the KCPL Commission Order-April 12, 2011. (Maiors)		\$0	\$0		\$0	\$3,545,473	
E-135	Property Insurance	924.000	\$0	-\$656,869	-\$656,869	\$0	\$0	\$0
	1. Adjustment issued to annualize property insurance updated through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	2. Adjustment issued to annualize property insurance updated based on Commission Order (Lyons)		\$0	-\$656,869		\$0	\$0	
E-136	Injuries and Damages	925.000	\$10,782	\$1,496,744	\$1,507,526	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$10,782	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To include a three year average 2007-2009 of cash payouts for injuries & damages (Lyons)		\$0	\$1,701,407		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property, updated through December 31, 2010 (Lyons)		\$0	-\$204,663		\$0	\$0	
E-137	Employee Pensions and Benefits	926.000	-\$213,353	-\$17,365	-\$230,718	\$0	\$5,961,319	\$5,961,319
	1. No adjustment		\$0	\$0		\$0	\$0	
	2. To reflect the FAS 87 Pension cost updated through December 31, 2010 (Harrison)		\$0	\$0		\$0	\$0	
	2. To reflect the FAS 87 Pension cost updated through December 31, 2010 per Commission May 2011 Order (Harrison)		\$0	\$0		\$0	\$6,250,417	
	3. To reflect the FAS 106 post-retirement benefit cost updated through December 31, 2010. (Harrison)		\$0	\$0		\$0	\$0	
	3. To reflect the FAS 106 post-retirement benefit cost updated through December 31, 2010 per Commission May 2011 Order. (Harrison)		\$0	\$0		\$0	-\$289,098	
	4. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$5,983	\$0		\$0	\$0	
	5. To normalize test year SERP expenses (Hyneman)		\$0	-\$5,925		\$0	\$0	
	6. To include other benefits, including medical through 12 months ending December 31, 2010 based on Commission Mav 2011 Order (Prenqer)		-\$326,321	\$0		\$0	\$0	
	7. To reflec 401k expense through December 31, 2010 based on Commission May 2011 Order (Prenqer)		\$106,985	\$0		\$0	\$0	
	8. To include adjustment CS-11. (Majors)		\$0	-\$11,440		\$0	\$0	
	9. No adjustment		\$0	\$0		\$0	\$0	
E-138	Regulatory Commission Expense	928.000	\$42,646	\$0	\$42,646	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$42,646	\$0		\$0	\$0	

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E-139	MPSC Assessment	928.001	\$0	-\$37,547	\$37,547	\$0	\$0	\$0
	1. To annualize the PSC Assessment		\$0	-\$37,547		\$0	\$0	
E-140	FERC Assessment	928.003	\$3,325	\$60,521	\$63,846	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$3,325	\$0		\$0	\$0	
	2. To annualize FERC assessment for 12 months ending June 30, 2010		\$0	\$60,521		\$0	\$0	
E-141	Reg. Comm. MO Proceeding Exp	928.011	\$0	-\$1,316	-\$1,316	\$0	\$500,641	-\$600,641
	1. To remove 2005 test year rate case amortization (Majors)		\$0	\$0		\$0	-\$19,187	
	2. To remove 2007 test year rate case amortization (Majors)		\$0	\$0		\$0	-\$173,418	
	3. To remove 2009 test year rate case amortization (Majors)		\$0	\$0		\$0	-\$46,800	
	4. To include rate case expense for Case No. ER-2010-0355-5 yr amortization updated through December 31, 2010. (Majors)		\$0	\$0		\$0	\$0	
	5. To include rate case expense for Case No. ER-2010-0355-5 yr amortization updated through December 31, 2010-Updated per KCPL Commission Order-April 12, 2011. (Majors)		\$0	\$0		\$0	\$582,583	
	6. To include adjustment CS-11. (Majors)		\$0	-\$1,316		\$0	\$0	
	7. To include rate case expense for Case No. ER-2009-0090 updated through December 31, 2010 (Majors)		\$0	\$0		\$0	\$140,400	
	8. To amortize depreciation study of five years (Majors)		\$0	\$0		\$0	\$17,063	
E-142	Reg. Comm. FERC Proceedings	928.230	\$0	-\$357	-\$357	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$357		\$0	\$0	
E-143	Reg. Comm. Load Research	928.030	\$384	\$0	\$384	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$384	\$0		\$0	\$0	
E-144	Reg. Comm. Misc Tariff Filing	928.040	\$2,774	\$0	\$2,774	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$2,774	\$0		\$0	\$0	
E-145	Duplicate Charges-Credit	928.000	\$1	\$0	\$1	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$1	\$0		\$0	\$0	
E-146	General Advertising Expense	930.100	\$2,557	-\$11,675	-\$9,118	\$0	\$0	\$0
	1. To reflect account 930.1 advertising costs through known and measureable (Prenqer)		\$0	-\$11,675		\$0	\$0	
	2. Staff Payroll Annualization based on Commission May 2011 Order. (Prenqer)		\$2,557	\$0		\$0	\$0	

Missouri Public Service - Electric
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
E-147	Miscellaneous A&G Expense	930.000	\$3,431	-\$65,680	-\$62,249	\$0	-\$375,099	-\$375,099
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$3,431	\$0		\$0	\$0	
	2. To remove donations recorded in Account 930230. (Prenger)		\$0	-\$64,174		\$0	\$0	
	3. To amortize SJLP Transition Costs (Hyneman)		\$0	\$0		\$0	-\$375,099	
	4. To include adjustment CS-11. (Majors)		\$0	-\$1,506		\$0	\$0	
E-148	Admin & General Expense-Rents	931.000	\$0	-\$629,332	-\$629,332	\$0	\$0	\$0
	1. Normalize lease Expense (Prenger)		\$0	-\$422,870		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To reflect the abatement period Lease (Prenger)		\$0	-\$206,462		\$0	\$0	
E-149	A&G Transportation Expense	933.000	\$139,831	-\$1,314,616	-\$1,174,785	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$139,831	\$0		\$0	\$0	
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Lyvons)		\$0	-\$1,314,616		\$0	\$0	
E-152	Maint. Of General Plant	935.000	\$4,155	-\$285,939	-\$281,784	\$0	\$0	\$0
	1. Staff Payroll Annualization based on Commission May 2011 Order. (Prenger)		\$4,155	\$0		\$0	\$0	
	2. Remove parking associated with 1201 Walnut (Prenger)		\$0	-\$12,675		\$0	\$0	
	3. To include adjustment CS-11. (Majors)		\$0	-\$273,264		\$0	\$0	
E-156	Depreciation Expense, Dep. Exp.	703.000	\$0	\$0	\$0	\$0	-\$5,067,225	-\$5,067,225
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	-\$5,067,225	
E-157	MO latan 1 and Com RA Depr Exp	703.001	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-158	Depr Steam Elec Prod ARC	703.101	\$0	\$0	\$0	\$0	-\$34,192	-\$34,192
	1. To include adjustment CS-11. (Majors)		\$0	\$0		\$0	-\$34,192	
E-159	Depreciation Reserve Amortization	703.000	\$0	\$0	\$0	\$0	-\$51,074	-\$51,074
	1. Depreciation Reserve Amortization (Rice)		\$0	\$0		\$0	\$0	
	2. Adjust Sibley AAO		\$0	\$0		\$0	-\$51,074	
E-162	Amort-LTD Term Electric Plant	704.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-163	Amortization Expense - Other	705.010	\$0	\$0	\$0	\$0	-\$148,188	-\$148,188

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A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. To remove AAO ER-90-101 amortization from the test year (Lyons)		\$0	\$0		\$0	\$118,186	
E-164	Iatan 2 Regulatory Asset Amortization	705.000	\$0	\$0	\$0	\$0	\$87,875	\$87,875
	1. To include Iatan 2 Regulatory Asset Amortization updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$0	
	2. To reflect Iatan 2 Regulatory Asset Amortization updated through December 31, 2010 as a result of the KCPL Commission Order-April 12, 2011 (Hvneman)		\$0	\$0		\$0	\$87,875	
E-165	Iatan MPS Common Regulatory Asset Amortization	705.100	\$0	\$0	\$0	\$0	\$85,361	\$85,361
	1. To include Iatan MPS Regulatory Asset Amortization updated through December 31, 2010. (Hyneman)		\$0	\$0		\$0	\$0	
	2. To reflect Iatan MPS Regulatory Asset Amortization updated through December 31, 2010 as a result of the KCPL Commission Order-April 12, 2011 (Hvneman)		\$0	\$0		\$0	\$85,361	
E-168	Regulatory Credits	707.400	\$0	\$216,157	\$216,157	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	\$216,157		\$0	\$0	
E-169	State Cap Stk Tax Elec	708.101	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-170	Misc Occup Taxes Elec	708.103	\$308,809	\$0	\$308,809	\$0	\$0	\$0
	1. To reflect payroll taxes through True Up December 31, 2010 based on Commission May 2011 Order. (Prenger)		\$308,809	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
E-171	Earnings Tax Electric	708.110	\$0	-\$101,376	-\$101,376	\$0	\$0	\$0
	1. To remove test year amount for earnings tax per agreement with Company		\$0	-\$101,376		\$0	\$0	
E-172	Kansas City Earnings Tax	708.000	\$0	\$0	\$0	\$0	\$0	\$0
	1. To include a normalized level of Kansas City Earnings Tax updated for True-Up (Harrison)		\$0	\$0		\$0	\$0	
E-173	Other Tax Expense	708.111	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-174	Taxes Other Than Income Taxes	708.112	\$0	\$0	\$0	\$0	\$0	\$0
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-175	Property Taxes - Elec	708.120	\$0	\$4,452,240	\$4,452,240	\$0	\$0	\$0
	1. To include an annualized Property Tax expense updated through December 31, 2010 (Lyons)		\$0	\$0		\$0	\$0	
	2. To include an annualized Property Tax expense updated based on Commission Order (Lyons)		\$0	\$4,452,240		\$0	\$0	
E-176	Payroll Taxes Wolf Creek & JEC	708.143	\$0	\$0	\$0	\$0	\$0	\$0

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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-177	Payroll Taxes Joint Owner	708.144	\$0	-\$1,234	-\$1,234	\$0	\$0	\$0
	1. To include adjustment CS-11. (Majors)		\$0	-\$1,234		\$0	\$0	
E-182	Current Income Taxes	709.101	\$0	\$0	\$0	\$0	\$43,113,254	\$43,113,254
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	\$43,113,254	
	1. No Adjustment		\$0	\$0		\$0	\$0	
E-185	Deferred Income Taxes - Def. Inc. Tax.	710.110	\$0	\$0	\$0	\$0	\$0	\$0
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$0	
E-186	Amortization of Deferred ITC	711.410	\$0	\$0	\$0	\$0	\$0	\$0
	1. To Annualize Amortization of Deferred ITC		\$0	\$0		\$0	\$0	
E-187	Deferred Income Taxes - State	710.111	\$0	\$0	\$0	\$0	\$0	\$0
	1. To Annualize Deferred Income Taxes - State		\$0	\$0		\$0	\$0	
E-188	Amort Fed Def Inc Tax	711.110	\$0	\$0	\$0	\$0	\$0	\$0
	1. To Annualize Amort Fed Def Inc Tax		\$0	\$0		\$0	\$0	
E-189	Amort St Def Inc Tax	711.111	\$0	\$0	\$0	\$0	\$0	\$0
	1. To Annualize Amort St Def Inc Tax		\$0	\$0		\$0	\$0	
E-190	Accretion Exp Steam Prod ARO	711.101	\$0	\$0	\$0	\$0	\$0	\$0
	1. To Annualize Accretion Exp Steam Prod ARO		\$0	\$0		\$0	\$0	
E-191	Crossroads Def Tax Expense Turnaround Tax Timing Difference		\$0	\$0	\$0	\$0	\$0	\$0
	1. To Annualize Crossroads Def Tax Expense Turnaround Tax Timing Difference		\$0	\$0		\$0	\$0	
Total Operating Revenues			\$0	\$0	\$0	\$0	\$5,593,476	\$5,593,476
Total Operating & Maint. Expense			\$1,201,643	-\$27,392,571	-\$26,191,028	\$0	\$47,116,698	\$47,116,698

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

Line Number	A Description	B Percentage Rate	C Test Year	D 8.41% Return	E 8.41% Return	F 8.41% Return
1	TOTAL NET INCOME BEFORE TAXES		\$116,645,743	\$152,913,657	\$152,913,657	\$152,913,657
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$62,120,842	\$62,120,842	\$62,120,842	\$62,120,842
4	Book Transport Deprc Exp to Maint Expense		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$81,053	\$81,053	\$81,053	\$81,053
6	Contributions in Aid of Construction		\$5,865,094	\$5,865,094	\$5,865,094	\$5,865,094
7	Advances for Construction		-\$1,643,824	-\$1,643,824	-\$1,643,824	-\$1,643,824
8	Book Amortization		\$896,415	\$896,415	\$896,415	\$896,415
9	TOTAL ADD TO NET INCOME BEFORE TAXES		\$67,319,580	\$67,319,580	\$67,319,580	\$67,319,580
10	SUBT. FROM NET INC. BEFORE TAXES					
11	Interest Expense calculated at the Rate of	3.6650%	\$49,434,820	\$49,434,820	\$49,434,820	\$49,434,820
12	Tax Straight-Line Depreciation		\$60,810,092	\$60,810,092	\$60,810,092	\$60,810,092
13	Excess of tax over Straight-Line Tax Dep.		\$66,059,722	\$66,059,722	\$66,059,722	\$66,059,722
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$176,304,634	\$176,304,634	\$176,304,634	\$176,304,634
15	NET TAXABLE INCOME		\$7,660,689	\$43,928,603	\$43,928,603	\$43,928,603
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$7,660,689	\$43,928,603	\$43,928,603	\$43,928,603
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$399,372	\$2,290,117	\$2,290,117	\$2,290,117
19	Deduct City Inc Tax - Fed. Inc. Tax		\$0	\$0	\$0	\$0
20	Federal Taxable Income - Fed. Inc. Tax		\$7,261,317	\$41,638,486	\$41,638,486	\$41,638,486
21	Federal Income Tax at the Rate of	35.00%	\$2,541,461	\$14,573,470	\$14,573,470	\$14,573,470
22	Subtract Federal Income Tax Credits					
23	Wind Production Tax Credit		\$0	\$0	\$0	\$0
24	Research and Development Tax Credit		\$0	\$0	\$0	\$0
25	Net Federal Income Tax		\$2,541,461	\$14,573,470	\$14,573,470	\$14,573,470
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$7,660,689	\$43,928,603	\$43,928,603	\$43,928,603
28	Deduct Federal Income Tax at the Rate of	50.000%	\$1,270,731	\$7,286,735	\$7,286,735	\$7,286,735
29	Deduct City Income Tax - MO. Inc. Tax		\$0	\$0	\$0	\$0
30	Missouri Taxable Income - MO. Inc. Tax		\$6,389,958	\$36,641,868	\$36,641,868	\$36,641,868
31	Missouri Income Tax at the Rate of	6.250%	\$399,372	\$2,290,117	\$2,290,117	\$2,290,117
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$7,660,689	\$43,928,603	\$43,928,603	\$43,928,603
34	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
36	City Taxable Income		\$7,660,689	\$43,928,603	\$43,928,603	\$43,928,603
37	City Income Tax at the Rate of	0.000%	\$0	\$0	\$0	\$0
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$2,541,461	\$14,573,470	\$14,573,470	\$14,573,470
40	State Income Tax		\$399,372	\$2,290,117	\$2,290,117	\$2,290,117
41	City Income Tax		\$0	\$0	\$0	\$0
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$2,940,833	\$16,863,587	\$16,863,587	\$16,863,587
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		\$23,427,989	\$23,427,989	\$23,427,989	\$23,427,989
45	Amortization of Deferred ITC		-\$715,258	-\$715,258	-\$715,258	-\$715,258
46	Deferred Income Taxes - State		\$0	\$0	\$0	\$0
47	Amort Fed Def Inc Tax		-\$153,677	-\$153,677	-\$153,677	-\$153,677
48	Amort St Def Inc Tax		\$0	\$0	\$0	\$0
49	Accretion Exp Steam Prod ARO		\$0	\$0	\$0	\$0
50	Crossroads Def Tax Expense Turnaround Tax Timing Difference		\$0	\$0	\$0	\$0
51	TOTAL DEFERRED INCOME TAXES		\$22,559,054	\$22,559,054	\$22,559,054	\$22,559,054
52	TOTAL INCOME TAX		\$25,499,887	\$39,422,641	\$39,422,641	\$39,422,641

Missouri Public Service - Electric
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Capital Structure Schedule

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 10.00%	F Weighted Cost of Capital 10.00%	G Weighted Cost of Capital 10.00%
1	Common Stock	\$2,943,000,000	46.58%		4.658%	4.658%	4.658%
2	Equity Units - Taxable	\$42,310,522	0.67%	13.59%	0.091%	0.091%	0.091%
3	Preferred Stock	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
4	Long Term Debt	\$3,088,000,000	48.87%	6.42%	3.138%	3.138%	3.138%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Equity Units - Deductible	\$245,189,478	3.88%	13.59%	0.527%	0.527%	0.527%
7	TOTAL CAPITALIZATION	\$6,318,500,000	100.00%		8.414%	8.414%	8.414%
8	PreTax Cost of Capital				11.373%	11.373%	11.373%

A	B	C	D	E	F	G	H	I	J	K	L
Line Number	Description	As Billed	Adjustment for Billing Corrections	Large Customer Rate Switches w/ No Adjustments	Weather/Rate Switch Adjustments	Annualization for Rate Change	Annualization for Large Customer Load Change	365 Days Adjustment	Annualization for Customer Growth	Total Adjustments	MO Adjusted
1	MISSOURI RATE REVENUES										
2	RATE REVENUE BY RATE SCHEDULE										
3	Residential	\$24,890,818	\$0	\$0	\$11,043,122	\$19,773,852	\$0	-\$2,442,802	\$1,097,238	\$28,471,511	\$271,382,128
4	Commercial	\$57,454,855	\$0	\$0	\$668,192	\$57,124,753	\$0	-\$4,000,000	\$3,478,828	\$56,603,953	\$566,827,824
5	Large General Service	\$73,163,802	\$92,982	\$0	\$688,192	\$4,423,783	\$0	\$14,084	\$0	\$8,483,887	\$65,938,842
6	Large Power	\$398,724	\$0	\$655,720	\$0	\$5,491,034	\$502,511	-\$4,971	\$0	\$8,737,258	\$79,901,058
7	Special	\$8,005,887	\$0	\$0	\$0	\$31,140	\$0	\$0	\$0	\$31,140	\$427,884
8	Lighting	-\$247,660	\$0	\$0	\$0	\$548,036	\$0	\$0	\$0	\$448,036	\$8,654,003
9	Adjust to GIL	\$448,474,103	\$92,982	\$655,720	\$12,466,188	\$36,584,165	\$502,511	-\$2,683,178	\$4,326,638	\$50,924,994	\$499,398,097
10	TOTAL RATE REVENUE BY RATE SCHEDULE										
11	OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12	None	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
14	TOTAL MISSOURI RATE REVENUES	\$448,474,103	\$92,982	\$655,720	\$12,466,188	\$36,584,165	\$502,511	-\$2,683,178	\$4,326,638	\$50,924,994	\$499,398,097

A	B	C	D	E	F	G	H	I
Line Number	Jurisdiction Description	TY As Billed kWh Sales	Other Adjustments	Normalize for Weather/Rate Switching	Adjustments LP Customer Rate Switching and Annualization	365-Day Adjustment	Load Growth	Total kWh Sales
1	NATIVE LOAD	5,747,447,739	68,000	152,228,126	11,016,095	-30,880,689	58,515,875	5,938,995,146
2	Missouri Retail	28,525,022	0	822,113	0	0	0	29,347,135
3	Wholesale	13,604,230	0	0	0	0	0	13,604,230
4	Firm Capacity Customers	10,441,455	0	0	0	0	0	10,441,455
5	Company use	5,800,018,446	68,000	153,050,239	11,016,095	-30,880,689	58,515,875	5,991,787,966
6	TOTAL NATIVE LOAD							
7	LOSSES						6.54%	391,018,511
8	NET SYSTEM INPUT							<u>6,382,806,477</u>