

Experience**Snavely King Majoros O'Connor & Lee, Inc.**

Vice President and Treasurer (1988 to Present)
Senior Consultant (1981-1987)

Mr. Majoros provides consultation specializing in accounting, financial, and management issues. He has testified as an expert witness or negotiated on behalf of clients in more than one hundred thirty regulatory proceedings involving telephone, electric, gas, water, and sewerage companies. Mr. Majoros has appeared before Federal and state agencies. His testimony has encompassed a wide variety of complex issues including taxation, divestiture accounting, revenue requirements, rate base, nuclear decommissioning, plant lives, and capital recovery. Mr. Majoros has also provided consultation to the U.S. Department of Justice.

Mr. Majoros has been responsible for developing the firm's consulting services on depreciation and other capital recovery issues into a major area of practice. He has also developed the firm's capabilities in the management audit area.

Van Scoyoc & Wiskup, Inc., Consultant (1978-1981)

Mr. Majoros performed various management and regulatory consulting projects in the public utility field, including preparation of electric system load projections for a group of municipally and cooperatively owned electric systems; preparation of a system of accounts and reporting of gas and oil pipelines to be used by a state regulatory commission; accounting system analysis and design for rate proceedings involving electric, gas, and telephone utilities. Mr. Majoros also assisted in an antitrust proceeding involving a major electric utility. He submitted expert testimony in FERC Docket No. RP79-12 (El Paso Natural Gas Company). In addition, he co-authored a study entitled Analysis of Staff Study on Comprehensive Tax Normalization that was submitted to FERC in Docket No. RM 80-42.

Handling Equipment Sales Company, Inc.
Treasurer (1976-1978)

Mr. Majoros' responsibilities included financial management, general accounting and reporting, and income taxes.

Ernst & Ernst, Auditor (1973-1976)

Mr. Majoros was a member of the audit staff where his responsibilities included auditing, supervision, business

systems analysis, report preparation, and corporate income taxes.

University of Baltimore - (1971-1973)

Mr. Majoros was a full-time student in the School of Business.

During this period Mr. Majoros worked consistently on a part-time basis in the following positions: Assistant Legislative Auditor – State of Maryland, Staff Accountant – Robert M. Carney & Co., CPA's, Staff Accountant – Naron & Wegad, CPA's, Credit Clerk – Montgomery Wards.

Central Savings Bank, (1969-1971)

Mr. Majoros was an Assistant Branch Manager at the time he left the bank to attend college as a full-time student. During his tenure at the bank, Mr. Majoros gained experience in each department of the bank. In addition, he attended night school at the University of Baltimore.

Education

University of Baltimore, School of Business, B.S. –
Concentration in Accounting

Professional Affiliations

American Institute of Certified Public Accountants
Maryland Association of C.P.A.s
Society of Depreciation Professionals

Publications, Papers, and Panels

"Analysis of Staff Study on Comprehensive Tax Normalization," FERC Docket No. RM 80-42, 1980.

"Telephone Company Deferred Taxes and Investment Tax Credits – A Capital Loss for Ratepayers," Public Utility Fortnightly, September 27, 1984.

"The Use of Customer Discount Rates in Revenue Requirement Comparisons," Proceedings of the 25th Annual Iowa State Regulatory Conference, 1986

"The Regulatory Dilemma Created By Emerging Revenue Streams of Independent Telephone Companies," Proceedings of NARUC 101st Annual Convention and Regulatory Symposium, 1989.

"BOC Depreciation Issues in the States," National Association of State Utility Consumer Advocates, 1990 Mid-Year Meeting, 1990.

"Current Issues in Capital Recovery" 30th Annual Iowa State Regulatory Conference, 1991.

"Impaired Assets Under SFAS No. 121," National Association of State Utility consumer Advocates, 1996 Mid-Year Meeting, 1996.

"What's 'Sunk' Ain't Stranded: Why Excessive Utility Depreciation is Avoidable," with James Campbell, Public Utilities Fortnightly, April 1, 1999.

"Local Exchange Carrier Depreciation Reserve Percents," with Richard B. Lee, Journal of the Society of Depreciation Professionals, Volume 10, Number 1, 2000-2001

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Federal Regulatory Agencies

Date	Agency	Docket	Utility
1979	FERC-US 19/	RR79-12	El Paso Natural Gas Co.
1980	FERC-US 19/	RM80-42	Generic Tax Normalization
1996	CRTC-Canada 30/	97-9	All Canadian Telecoms
1997	CRTC-Canada 31/	97-11	All Canadian Telecoms
1999	FCC 32/	98-137 (Ex Parte)	All LECs
1999	FCC 32/	98-91 (Ex Parte)	All LECs
1999	FCC 32/	98-177 (Ex Parte)	All LECs
1999	FCC 32/	98-45 (Ex Parte)	All LECs
2000	EPA 35/	CAA-00-6	Tennessee Valley Authority
2003	FERC 48/	RM02-7	All Utilities
2003	FCC 52/	03-173	All LECs
2003	FERC	ER03-409-000, ER03-666-000	Pacific Gas and Electric Co.

State Regulatory Agencies

1982	Massachusetts 17/	DPU 557/558	Western Mass Elec. Co.
1982	Illinois 16/	ICC81-8115	Illinois Bell Telephone Co.
1983	Maryland 8/	7574-Direct	Baltimore Gas & Electric Co.
1983	Maryland 8/	7574-Surrebuttal	Baltimore Gas & Electric Co.
1983	Connecticut 15/	810911	Woodlake Water Co.
1983	New Jersey 1/	815-458	New Jersey Bell Tel. Co.
1983	New Jersey 14/	8011-827	Atlantic City Sewerage Co.
1984	Dist. Of Columbia 7/	785	Potomac Electric Power Co.
1984	Maryland 8/	7689	Washington Gas Light Co.
1984	Dist. Of Columbia 7/	798	C&P Tel. Co.
1984	Pennsylvania 13/	R-832316	Bell Telephone Co. of PA
1984	New Mexico 12/	1032	Mt. States Tel. & Telegraph
1984	Idaho 18/	U-1000-70	Mt. States Tel. & Telegraph
1984	Colorado 11/	1655	Mt. States Tel. & Telegraph
1984	Dist. Of Columbia 7/	813	Potomac Electric Power Co.
1984	Pennsylvania 3/	R842621-R842625	Western Pa. Water Co.
1985	Maryland 8/	7743	Potomac Electric Power Co.
1985	New Jersey 1/	848-856	New Jersey Bell Tel. Co.
1985	Maryland 8/	7851	C&P Tel. Co.
1985	California 10/	I-85-03-78	Pacific Bell Telephone Co.
1985	Pennsylvania 3/	R-850174	Phila. Suburban Water Co.
1985	Pennsylvania 3/	R850178	Pennsylvania Gas & Water Co.
1985	Pennsylvania 3/	R-850299	General Tel. Co. of PA
1986	Maryland 8/	7899	Delmarva Power & Light Co.

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1986	Maryland <u>8/</u>	7754	Chesapeake Utilities Corp.
1986	Pennsylvania <u>3/</u>	R-850268	York Water Co.
1986	Maryland <u>8/</u>	7953	Southern Md. Electric Corp.
1986	Idaho <u>9/</u>	U-1002-59	General Tel. Of the Northwest
1986	Maryland <u>8/</u>	7973	Baltimore Gas & Electric Co.
1987	Pennsylvania <u>3/</u>	R-860350	Dauphin Cons. Water Supply
1987	Pennsylvania <u>3/</u>	C-860923	Bell Telephone Co. of PA
1987	Iowa <u>6/</u>	DPU-86-2	Northwestern Bell Tel. Co.
1987	Dist. Of Columbia <u>7/</u>	842	Washington Gas Light Co.
1988	Florida <u>4/</u>	880069-TL	Southern Bell Telephone
1988	Iowa <u>6/</u>	RPU-87-3	Iowa Public Service Company
1988	Iowa <u>6/</u>	RPU-87-6	Northwestern Bell Tel. Co.
1988	Dist. Of Columbia <u>7/</u>	869	Potomac Electric Power Co.
1989	Iowa <u>6/</u>	RPU-88-6	Northwestern Bell Tel. Co.
1990	New Jersey <u>1/</u>	1487-88	Morris City Transfer Station
1990	New Jersey <u>5/</u>	WR 88-80967	Toms River Water Company
1990	Florida <u>4/</u>	890256-TL	Southern Bell Company
1990	New Jersey <u>1/</u>	ER89110912J	Jersey Central Power & Light
1990	New Jersey <u>1/</u>	WR90050497J	Elizabethtown Water Co.
1991	Pennsylvania <u>3/</u>	P900465	United Tel. Co. of Pa.
1991	West Virginia <u>2/</u>	90-564-T-D	C&P Telephone Co.
1991	New Jersey <u>1/</u>	90080792J	Hackensack Water Co.
1991	New Jersey <u>1/</u>	WR90080884J	Middlesex Water Co.
1991	Pennsylvania <u>3/</u>	R-911892	Phil. Suburban Water Co.
1991	Kansas <u>20/</u>	176, 716-U	Kansas Power & Light Co.
1991	Indiana <u>29/</u>	39017	Indiana Bell Telephone
1991	Nevada <u>21/</u>	91-5054	Central Tele. Co. - Nevada
1992	New Jersey <u>1/</u>	EE91081428	Public Service Electric & Gas
1992	Maryland <u>8/</u>	8462	C&P Telephone Co.
1992	West Virginia <u>2/</u>	91-1037-E-D	Appalachian Power Co.
1993	Maryland <u>8/</u>	8464	Potomac Electric Power Co.
1993	South Carolina <u>22/</u>	92-227-C	Southern Bell Telephone
1993	Maryland <u>8/</u>	8485	Baltimore Gas & Electric Co.
1993	Georgia <u>23/</u>	4451-U	Atlanta Gas Light Co.
1993	New Jersey <u>1/</u>	GR93040114	New Jersey Natural Gas. Co.
1994	Iowa <u>6/</u>	RPU-93-9	U.S. West - Iowa
1994	Iowa <u>6/</u>	RPU-94-3	Midwest Gas
1995	Delaware <u>24/</u>	94-149	Wilm. Suburban Water Corp.
1995	Connecticut <u>25/</u>	94-10-03	So. New England Telephone
1995	Connecticut <u>25/</u>	95-03-01	So. New England Telephone
1995	Pennsylvania <u>3/</u>	R-00953300	Citizens Utilities Company
1995	Georgia <u>23/</u>	5503-0	Southern Bell
1996	Maryland <u>8/</u>	8715	Bell Atlantic
1996	Arizona <u>26/</u>	E-1032-95-417	Citizens Utilities Company

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1996	New Hampshire <u>27/</u>	DE 96-252	New England Telephone
1997	Iowa <u>6/</u>	DPU-96-1	U S West – Iowa
1997	Ohio <u>28/</u>	96-922-TP-UNC	Ameritech – Ohio
1997	Michigan <u>28/</u>	U-11280	Ameritech – Michigan
1997	Michigan <u>28/</u>	U-112 81	GTE North
1997	Wyoming <u>27/</u>	7000-ztr-96-323	US West – Wyoming
1997	Iowa <u>6/</u>	RPU-96-9	US West – Iowa
1997	Illinois <u>28/</u>	96-0486-0569	Ameritech – Illinois
1997	Indiana <u>28/</u>	40611	Ameritech – Indiana
1997	Indiana <u>27/</u>	40734	GTE North
1997	Utah <u>27/</u>	97-049-08	US West – Utah
1997	Georgia <u>28/</u>	7061-U	BellSouth – Georgia
1997	Connecticut <u>25/</u>	96-04-07	So. New England Telephone
1998	Florida <u>28/</u>	960833-TP et. al.	BellSouth – Florida
1998	Illinois <u>27/</u>	97-0355	GTE North/South
1998	Michigan <u>33/</u>	U-11726	Detroit Edison
1999	Maryland <u>8/</u>	8794	Baltimore Gas & Electric Co.
1999	Maryland <u>8/</u>	8795	Delmarva Power & Light Co.
1999	Maryland <u>8/</u>	8797	Potomac Edison Company
1999	West Virginia <u>2/</u>	98-0452-E-GI	Electric Restructuring
1999	Delaware <u>24/</u>	98-98	United Water Company
1999	Pennsylvania <u>3/</u>	R-00994638	Pennsylvania American Water
1999	West Virginia <u>2/</u>	98-0985-W-D	West Virginia American Water
1999	Michigan <u>33/</u>	U-11495	Detroit Edison
2000	Delaware <u>24/</u>	99-466	Tidewater Utilities
2000	New Mexico <u>34/</u>	3008	US WEST Communications, Inc.
2000	Florida <u>28/</u>	990649-TP	BellSouth -Florida
2000	New Jersey <u>1/</u>	WR30174	Consumer New Jersey Water
2000	Pennsylvania <u>3/</u>	R-00994868	Philadelphia Suburban Water
2000	Pennsylvania <u>3/</u>	R-0005212	Pennsylvania American Sewerage
2000	Connecticut <u>25/</u>	00-07-17	Southern New England Telephone
2001	Kentucky <u>36/</u>	2000-373	Jackson Energy Cooperative
2001	Kansas <u>38/39/40/</u>	01-WSRE-436-RTS	Western Resources
2001	South Carolina <u>22/</u>	2001-93-E	Carolina Power & Light Co.
2001	North Dakota <u>37/</u>	PU-400-00-521	Northern States Power/Xcel Energy
2001	Indiana <u>29/41/</u>	41746	Northern Indiana Power Company
2001	New Jersey <u>1/</u>	GR01050328	Public Service Electric and Gas
2001	Pennsylvania <u>3/</u>	R-00016236	York Water Company
2001	Pennsylvania <u>3/</u>	R-00016339	Pennsylvania America Water
2001	Pennsylvania <u>3/</u>	R-00016356	Wellsboro Electric Coop.
2001	Florida <u>4/</u>	010949-EL	Gulf Power Company
2001	Hawaii <u>42/</u>	00-309	The Gas Company
2002	Pennsylvania <u>3/</u>	R-00016750	Philadelphia Suburban
2002	Nevada <u>43/</u>	01-10001 &10002	Nevada Power Company

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2002	Kentucky 36/	2001-244	Fleming Mason Electric Coop.
2002	Nevada 43/	01-11031	Sierra Pacific Power Company
2002	Georgia 27/	14361-U	BellSouth-Georgia
2002	Alaska 44/	U-01-34,82-87,66	Alaska Communications Systems
2002	Wisconsin 45/	2055-TR-102	CenturyTel
2002	Wisconsin 45/	5846-TR-102	TelUSA
2002	Vermont 46/	6596	Citizen's Energy Services
2002	North Dakota 37/	PU-399-02-183	Montana Dakota Utilities
2002	Kansas 38/	02-MDWG-922-RTS	Midwest Energy
2002	Kentucky 36/	2002-00145	Columbia Gas
2002	Oklahoma 47/	200200166	Reliant Energy ARKLA
2002	New Jersey 1/	GR02040245	Elizabethtown Gas Company
2003	New Jersey 1/	ER02050303	Public Service Electric and Gas Co.
2003	Hawaii 42/	01-0255	Young Brothers Tug & Barge
2003	New Jersey 1/	ER02080506	Jersey Central Power & Light
2003	New Jersey 1/	ER02100724	Rockland Electric Co.
2003	Pennsylvania 3/	R-00027975	The York Water Co.
2003	Pennsylvania /3	R-00038304	Pennsylvania-American Water Co.
2003	Kansas 20/ 40/	03-KGSG-602-RTS	Kansas Gas Service
2003	Nova Scotia, CN 49/	EMO NSPI	Nova Scotia Power, Inc.
2003	Kentucky 36/	2003-00252	Union Light Heat & Power
2003	Alaska 44/	U-96-89	ACS Communications, Inc.
2003	Indiana 29/	42359	PSI Energy, Inc.
2003	Kansas 20/ 40/	03-ATMG-1036-RTS	Atmos Energy
2003	Florida 50/	030001-E1	Tampa Electric Company
2003	Maryland 51/	8960	Washington Gas Light
2003	Hawaii 42/	02-0391	Hawaiian Electric Company
2003	Illinois 28/	02-0864	SBC Illinois
2003	Indiana 28/	42393	SBC Indiana
2004	New Jersey 1/	ER03020110	Atlantic City Electric Co.
2004	Arizona 26/	E-01345A-03-0437	Arizona Public Service Company
2004	Michigan 27/	U-13531	SBC Michigan
2004	New Jersey 1/	GR03080683	South Jersey Gas Company
2004	Kentucky 36/	2003-00434,00433	Kentucky Utilities, Louisville Gas & Electric
2004	Florida 50/ 54/	031033-EI	Tampa Electric Company
2004	Kentucky 36/	2004-00067	Delta Natural Gas Company

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**PARTICIPATION AS NEGOTIATOR IN FCC TELEPHONE DEPRECIATION
RATE REPRESRIPTION CONFERENCES**

<u>COMPANY</u>	<u>YEARS</u>	<u>CLIENT</u>
Diamond State Telephone Co. <u>24/</u>	1985 + 1988	Delaware Public Service Comm
Bell Telephone of Pennsylvania <u>3/</u>	1986 + 1989	PA Consumer Advocate
Chesapeake & Potomac Telephone Co. - Md. <u>8/</u>	1986	Maryland People's Counsel
Southwestern Bell Telephone - Kansas <u>20/</u>	1986	Kansas Corp. Commission
Southern Bell - Florida <u>4/</u>	1986	Florida Consumer Advocate
Chesapeake & Potomac Telephone Co.-W.Va. <u>2/</u>	1987 + 1990	West VA Consumer Advocate
New Jersey Bell Telephone Co. <u>1/</u>	1985 + 1988	New Jersey Rate Counsel
Southern Bell - South Carolina <u>22/</u>	1986 + 1989 + 1992	S. Carolina Consumer Advocate
GTE-North - Pennsylvania <u>3/</u>	1989	PA Consumer Advocate

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**PARTICIPATION IN PROCEEDINGS WHICH WERE
SETTLED BEFORE TESTIMONY WAS SUBMITTED**

<u>STATE</u>	<u>DOCKET NO.</u>	<u>UTILITY</u>
Maryland <u>8/</u>	7878	Potomac Edison
Nevada <u>21/</u>	88-728	Southwest Gas
New Jersey <u>1/</u>	WR90090950J	New Jersey American Water
New Jersey <u>1/</u>	WR900050497J	Elizabethtown Water
New Jersey <u>1/</u>	WR91091483	Garden State Water
West Virginia <u>2/</u>	91-1037-E	Appalachian Power Co.
Nevada <u>21/</u>	92-7002	Central Telephone - Nevada
Pennsylvania <u>3/</u>	R-00932873	Blue Mountain Water
West Virginia <u>2/</u>	93-1165-E-D	Potomac Edison
West Virginia <u>2/</u>	94-0013-E-D	Monongahela Power
New Jersey <u>1/</u>	WR94030059	New Jersey American Water
New Jersey <u>1/</u>	WR95080346	Elizabethtown Water
New Jersey <u>1/</u>	WR95050219	Toms River Water Co.
Maryland <u>8/</u>	8796	Potomac Electric Power Co.
South Carolina <u>22/</u>	1999-077-E	Carolina Power & Light Co.
South Carolina <u>22/</u>	1999-072-E	Carolina Power & Light Co.
Kentucky <u>36/</u>	2001-104 & 141	Kentucky Utilities, Louisville Gas and Electric
Kentucky <u>36/</u>	2002-485	Jackson Purchase Energy Corporation
Florida <u>50/ 54/</u>	030157-EI	Progress Energy Florida

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Clients

<u>1/</u> New Jersey Rate Counsel/Advocate	<u>33/</u> Michigan Attorney General
<u>2/</u> West Virginia Consumer Advocate	<u>34/</u> New Mexico Attorney General
<u>3/</u> Pennsylvania OCA	<u>35/</u> Environmental Protection Agency Enforcement Staff
<u>4/</u> Florida Office of Public Advocate	<u>36/</u> Kentucky Attorney General
<u>5/</u> Toms River Fire Commissioner's	<u>37/</u> North Dakota Public Service Commission
<u>6/</u> Iowa Office of Consumer Advocate	<u>38/</u> Kansas Industrial Group
<u>7/</u> D.C. People's Counsel	<u>39/</u> City of Wichita
<u>8/</u> Maryland's People's Counsel	<u>40/</u> Kansas Citizens' Utility Rate Board
<u>9/</u> Idaho Public Service Commission	<u>41/</u> NIPSCO Industrial Group
<u>10/</u> Western Burglar and Fire Alarm	<u>42/</u> Hawaii Division of Consumer Advocacy
<u>11/</u> U.S. Dept. of Defense	<u>43/</u> Nevada Bureau of Consumer Protection
<u>12/</u> N.M. State Corporation Comm.	<u>44/</u> GCI
<u>13/</u> City of Philadelphia	<u>45/</u> Wisc. Citizens' Utility Rate Board
<u>14/</u> Resorts International	<u>46/</u> Vermont Department of Public Service
<u>15/</u> Woodlake Condominium Association	<u>47/</u> Oklahoma Corporation Commission
<u>16/</u> Illinois Attorney General	<u>48/</u> National Association of Utility Consumer Advocates
<u>17/</u> Mass Coalition of Municipalities	<u>49/</u> Nova Scotia Utility and Review Board
<u>18/</u> U.S. Department of Energy	<u>50/</u> Florida Office of Public Counsel
<u>19/</u> Arizona Electric Power Corp.	<u>51/</u> Maryland Public Service Commission
<u>20/</u> Kansas Corporation Commission	<u>52/</u> MCI
<u>21/</u> Public Service Comm. – Nevada	<u>53/</u> Transmission Agency of Northern California
<u>22/</u> SC Dept. of Consumer Affairs	<u>54/</u> Florida Industrial Power Users Group
<u>23/</u> Georgia Public Service Comm.	
<u>24/</u> Delaware Public Service Comm.	
<u>25/</u> Conn. Ofc. Of Consumer Counsel	
<u>26/</u> Arizona Corp. Commission	
<u>27/</u> AT&T	
<u>28/</u> AT&T/MCI	
<u>29/</u> IN Office of Utility Consumer Counselor	
<u>30/</u> Unitel (AT&T – Canada)	
<u>31/</u> Public Interest Advocacy Centre	
<u>32/</u> U.S. General Services Administration	

Empire District Electric Company

Schedule 2

Depreciation Analysis and Calculations

THE EMPIRE DISTRICT ELECTRIC COMPANY
Depreciation Study as of December 31, 2003
Depreciation Rates and Annual Amounts
Majoros Recommendation

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]
Account		12/31/2003	12/31/2003		Majoros Recommendation		
Number	Description	Balance	Reserve	ASL	Net	Whole-Life	Annual
		\$	\$	Yrs.	Salvage	Rate	Amount
					%	%	\$
<u>STEAM PRODUCTION PLANT</u>							
311.0	Structures and Improvements	21,639,616	8,721,923	93	-	1.08	232,684
312.0	Boiler Plant Equipment	119,435,197	58,538,110	52	-	1.92	2,296,831
312.7	Unit Train	5,580,296	4,375,059	15	-	6.67	372,020
314.0	Turbogenerator Units	35,806,516	19,579,109	56	-	1.79	639,402
315.0	Accessory Electric Equipment	11,337,901	5,368,355	58	-	1.72	195,481
316.0	Miscellaneous Power Plant Equipment	3,534,039	1,798,439	56	-	1.79	63,108
	Total Steam Production	197,333,565	98,380,995				3,799,525
<u>HYDRAULIC PRODUCTION PLANT</u>							
331.0	Structures and Improvements	556,389	211,345	64	-	1.56	8,694
332.0	Reservoirs, Dams and Waterways	1,435,117	1,289,756	82	-	1.22	17,501
333.0	Waterwheels, Turbines and Generators	1,067,352	369,679	88	-	1.14	12,129
334.0	Accessory Electric Equipment	926,850	152,811	79	-	1.27	11,732
335.0	Miscellaneous Power Plant Equipment	325,076	131,315	43	-	2.33	7,560
	Total Hydraulic Production	4,310,784	2,154,906				57,616
<u>OTHER PRODUCTION PLANT</u>							
341.0	Structures and Improvements	14,484,094	2,836,114	55	-	1.82	263,347
342.0	Fuel Holders, Producers and Access.	12,501,582	2,703,685	26	-	3.85	480,830
343.0	Prime Movers	162,458,052	31,707,414	41	-	2.44	3,962,392
344.0	Generators	79,930,797	8,069,829	55	-	1.82	1,453,287
345.0	Accessory Electric Equipment	14,386,131	1,548,999	28	-	3.57	513,790
346.0	Miscellaneous Power Plant Equipment	13,806,860	1,476,487	25	-	4.00	552,274
	Total Other Production	297,567,516	48,342,528				7,225,921
	TOTAL PRODUCTION PLANT	499,211,865	148,878,429				11,083,062
<u>TRANSMISSION PLANT</u>							
352.0	Structures and Improvements	2,335,614	835,183	55	-	1.82	42,466
353.0	Station Equipment	81,203,748	23,689,135	50	-	2.00	1,624,075
354.0	Towers and Fixtures	777,079	692,786	65	-	1.54	11,955
355.0	Poles and Fixtures	26,516,184	10,461,171	60	-	1.67	441,936
356.0	Overhead Conductors and Devices	50,765,895	13,260,955	65	-	1.54	781,014
	Total Transmission	161,598,520	48,939,230				2,901,446

THE EMPIRE DISTRICT ELECTRIC COMPANY
Depreciation Study as of December 31, 2003
Comparison of Existing, Company Proposed and Majoros Recommended
Depreciation Rates and Annual Amounts

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Account Number	Description	12/31/2003 Balance \$	Existing Rate %	Existing Amount \$	Company Proposed Rate %	Company Proposed Amount \$	Majoros Recommended Rate %	Majoros Recommended Amount \$
<u>STEAM PRODUCTION PLANT</u>								
311.0	Structures and Improvements	21,639,616	1.05	227,216	9.16 2/	1,983,020	1.08	232,684
312.0	Boiler Plant Equipment	119,435,197	1.85	2,209,551	6.19 2/	7,396,841	1.92	2,296,831
312.7	Unit Train	5,580,296	6.67	372,206	1.34 2/	74,776	6.67	372,020
314.0	Turbogenerator Units	35,806,516	1.59	569,324	5.29 2/	1,894,962	1.79	639,402
315.0	Accessory Electric Equipment	11,337,901	1.79	202,948	5.36 2/	607,890	1.72	195,481
316.0	Miscellaneous Power Plant Equipment	3,534,039	1.96	69,267	6.64 2/	234,722	1.79	63,108
	Total Steam Production	197,333,565	1.85	3,650,512	6.18	12,192,211		3,799,525
<u>HYDRAULIC PRODUCTION PLANT</u>								
331.0	Structures and Improvements	556,389	1.64	9,125	4.06	22,589	1.56	8,694
332.0	Reservoirs, Dams and Waterways	1,435,117	1.67	23,966	0.99	14,208	1.22	17,501
333.0	Waterwheels, Turbines and Generators	1,067,352	1.47	15,690	4.06	43,334	1.14	12,129
334.0	Accessory Electric Equipment	926,850	1.43	13,254	5.27	48,845	1.27	11,732
335.0	Miscellaneous Power Plant Equipment	325,076	2.44	7,932	3.67	11,930	2.33	7,560
	Total Hydraulic Production	4,310,784	1.62	69,967	3.27	140,907		57,616
<u>OTHER PRODUCTION PLANT</u>								
341.0	Structures and Improvements	14,484,094	2.33 1/	338,065	3.31 2/	478,905	1.82	263,347
342.0	Fuel Holders, Producers and Access.	12,501,582	3.23 1/	403,850	2.92 2/	365,365	3.85	480,830
343.0	Prime Movers	162,458,052	2.41 1/	3,908,875	3.86 2/	6,263,500	2.44	3,962,392
344.0	Generators	79,930,797	2.12 1/	1,697,439	3.38 2/	2,705,025	1.82	1,453,287
345.0	Accessory Electric Equipment	14,386,131	3.19 1/	458,309	3.44 2/	494,976	3.57	513,790
346.0	Miscellaneous Power Plant Equipment	13,806,860	4.00 1/	551,684	3.30 2/	455,424	4.00	552,274
	Total Other Production	297,567,516	2.47	7,358,223	3.62	10,763,194		7,225,921
	TOTAL PRODUCTION PLANT	499,211,865		11,078,702	4.63	23,096,312		11,083,062
<u>TRANSMISSION PLANT</u>								
352.0	Structures and Improvements	2,335,614	1.37	31,998	1.95	45,544	1.82	42,466
353.0	Station Equipment	81,203,748	2.19	1,778,362	2.04	1,656,556	2.00	1,624,075
354.0	Towers and Fixtures	777,079	1.30	10,102	1.35	10,491	1.54	11,955
355.0	Poles and Fixtures	26,516,184	1.85	490,549	4.21	1,116,331	1.67	441,936
356.0	Overhead Conductors and Devices	50,765,895	1.43	725,952	2.19	1,111,773	1.54	781,014
	Total Transmission	161,598,520	1.88	3,036,964	2.44	3,940,696		2,901,446

THE EMPIRE DISTRICT ELECTRIC COMPANY
Depreciation Study as of December 31, 2003
Comparison of Existing, Company Proposed and Majoros Recommended
Depreciation Rates and Annual Amounts

[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]
Account Number	Description	12/31/2003 Balance \$	Existing Rate %	Amount \$	Company Proposed Rate %	Amount \$	Majoros Recommended Rate %	Amount \$
DISTRIBUTION PLANT								
361.0	Structures and Improvements	9,001,252	1.98	178,225	2.10	189,026	1.67	150,021
362.0	Station Equipment	58,177,159	2.44	1,419,523	1.53	890,111	2.22	1,292,826
364.0	Poles, Towers and Fixtures	89,549,037	2.43	2,176,042	8.15	7,298,247	2.17	1,946,718
365.0	Overhead Conductors and Devices	102,680,118	2.10	2,156,282	7.86	8,070,657	1.89	1,937,361
366.0	Underground Conduit	15,763,255	2.97	468,169	4.01	632,107	2.70	426,034
367.0	Underground Conductors and Devices	33,337,405	3.61	1,203,480	3.46	1,153,474	3.13	1,041,794
368.0	Line Transformers	66,324,487	2.51	1,664,745	2.76	1,830,556	2.22	1,473,877
369.0	Services	45,193,254	3.03	1,369,356	9.95	4,496,729	2.50	1,129,831
370.0	Meters	15,118,298	2.58	390,052	1.88	284,224	2.27	343,598
371.0	I.O.C.P.	12,250,216	5.15	630,886	5.50	673,762	4.00	490,009
373.0	Street Lighting and Signal Systems	10,089,943	2.36	238,123	3.09	311,779	2.08	210,207
	Total Distribution	457,484,424	2.60	11,894,882	5.65	25,830,671		10,442,276
GENERAL PLANT								
390.0	Structures and Improvements	9,228,596	4.27	394,061	2.24	206,721	2.50	230,715
391.1	Office Furniture and Equipment	3,443,866	4.81	165,650	3.85	132,589	5.00	172,193
391.2	Computer Equipment	7,606,233	14.29	1,086,931	12.08	918,833	10.00	760,623
	Subtotal 391.0	11,050,099	11.34	1,252,581	9.52	1,051,422		932,817
392.0	Transportation Equipment	6,284,687	9.52	598,302	0.26	16,340	8.33	523,724
393.0	Stores Equipment	343,778	3.95	13,579	1.77	6,085	3.33	11,459
394.0	Tools, Shop and Garage Equipment	2,871,995	2.50	71,800	3.99	114,593	5.00	143,600
395.0	Laboratory Equipment	886,388	2.66	23,578	1.63	14,448	2.63	23,326
396.0	Power Operated Equipment	9,359,418	6.67	624,273	5.46	511,024	6.67	623,961
397.0	Communication Equipment	10,761,984	4.95	532,718	3.31	356,222	4.00	430,479
398.0	Miscellaneous Equipment	229,184	3.75	8,594	4.36	9,992	4.55	10,417
	Total General	51,016,129	6.90	3,519,487	4.48	2,286,846		2,930,498
	Total Depreciable Plant	1,169,310,938	2.53	29,530,034	4.72	55,154,525		27,357,282
	Net Salvage Allowance			-		-		1,760,288
	Total Depreciation and Net Salvage	1,169,310,938		29,530,034		55,154,525		29,117,571

1/ Composite rate. Existing rates for State Line CC unit are different than for other units.

2/ Composite rates based on Mr. Roff's rates for individual units.

Empire District Electric Company

Depreciation Analysis

Production Plant

Empire District Electric Company
Production Plant
311 - Steam Structures & Improvements

9/17/2004

Snively King Majoros O'Connor & Lee, Inc.
Depreciation Analysis

Empire District Electric Co.

Account: 311 - Steam Structures & Improvements

Analysis: T-Cut at 89.5 chosen because there are insufficient retirements beyond this age.
Best Fit not chosen because of the closeness of the first and second best fit
(SSD - 189 vs. 194). While insufficient retirements are beyond 89.5 age,
visual inspection of curve tracks well with 2nd best fit.

Observed Life Table Results

Empire District Electric Co.

Account: 311 - Steam Structures & Improvements

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1904 - 2003			
0	22,723,890	24,317	0.1070	99.8930	1.0000
0.5	22,947,614	0	0.0000	100.0000	0.9989
1.5	22,435,957	0	0.0000	100.0000	0.9989
2.5	22,100,239	207,061	0.9369	99.0631	0.9989
3.5	21,168,284	230	0.0011	99.9989	0.9896
4.5	20,579,408	465	0.0023	99.9977	0.9896
5.5	20,609,879	18,825	0.0913	99.9087	0.9895
6.5	19,129,334	75,532	0.3949	99.6051	0.9886
7.5	18,722,592	1,649	0.0088	99.9912	0.9847
8.5	18,487,053	12,437	0.0673	99.9327	0.9846
9.5	18,139,948	10,371	0.0572	99.9428	0.9840
10.5	17,613,262	4,280	0.0243	99.9757	0.9834
11.5	17,206,196	13,296	0.0773	99.9227	0.9832
12.5	16,649,368	2,000	0.0120	99.9880	0.9824
13.5	10,658,061	9,061	0.0850	99.9150	0.9823
14.5	10,295,613	592	0.0058	99.9942	0.9815
15.5	10,100,355	33,914	0.3358	99.6642	0.9814
16.5	9,893,220	16,352	0.1653	99.8347	0.9781
17.5	7,763,209	40,973	0.5278	99.4722	0.9765
18.5	7,681,441	15,906	0.2071	99.7929	0.9713
19.5	7,625,572	1,583	0.0208	99.9792	0.9693
20.5	7,503,880	20,481	0.2729	99.7271	0.9691
21.5	7,388,068	1,681	0.0228	99.9772	0.9665
22.5	7,375,195	1,308	0.0177	99.9823	0.9663
23.5	4,102,327	985	0.0240	99.9760	0.9661
24.5	3,963,042	835	0.0211	99.9789	0.9659
25.5	3,852,803	3,357	0.0871	99.9129	0.9657
26.5	3,849,446	3,869	0.1005	99.8995	0.9648
27.5	3,841,430	4,681	0.1219	99.8781	0.9638
28.5	3,835,615	25,067	0.6535	99.3465	0.9627
29.5	3,810,547	2,361	0.0620	99.9380	0.9564
30.5	3,805,535	2,403	0.0631	99.9369	0.9558
31.5	3,801,253	1,700	0.0447	99.9553	0.9552
32.5	3,796,551	4,247	0.1119	99.8881	0.9548
33.5	3,053,791	4,898	0.1604	99.8396	0.9537
34.5	3,043,028	701	0.0230	99.9770	0.9522
35.5	3,042,327	6,966	0.2290	99.7710	0.9519
36.5	3,032,419	23,913	0.7886	99.2114	0.9498
37.5	2,996,036	2,384	0.0796	99.9204	0.9423
38.5	2,985,613	33,164	1.1108	98.8892	0.9415
39.5	2,952,449	782	0.0265	99.9735	0.9311
40.5	2,950,209	25,337	0.8588	99.1412	0.9308
41.5	2,918,496	63,575	2.1783	97.8217	0.9228
42.5	2,854,817	71,301	2.4976	97.5024	0.9027
43.5	2,773,661	2,942	0.1061	99.8939	0.8802
44.5	2,767,196	323	0.0117	99.9883	0.8792

Observed Life Table Results
Empire District Electric Co.

Account: 311 - Steam Structures & Improvements

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1904 - 2003			
45.5	2,763,977	6,218	0.2250	99.7750	0.8791
46.5	2,743,057	3,175	0.1157	99.8843	0.8772
47.5	2,677,525	1,651	0.0617	99.9383	0.8761
48.5	2,623,636	0	0.0000	100.0000	0.8756
49.5	1,788,583	8,536	0.4772	99.5228	0.8756
50.5	1,777,801	13,595	0.7647	99.2353	0.8714
51.5	1,757,785	272	0.0155	99.9845	0.8648
52.5	1,757,513	8,643	0.4918	99.5082	0.8646
53.5	866,018	4,680	0.5405	99.4595	0.8604
54.5	860,871	9,784	1.1365	98.8635	0.8557
55.5	847,151	1,129	0.1333	99.8667	0.8460
56.5	845,959	3,945	0.4663	99.5337	0.8449
57.5	842,014	4,865	0.5777	99.4223	0.8409
58.5	836,160	12,931	1.5465	98.4535	0.8361
59.5	812,227	1,261	0.1553	99.8447	0.8231
60.5	810,578	2,075	0.2559	99.7441	0.8219
61.5	807,495	11,693	1.4481	98.5519	0.8198
62.5	792,732	10,501	1.3247	98.6753	0.8079
63.5	775,860	13,236	1.7059	98.2941	0.7972
64.5	762,419	0	0.0000	100.0000	0.7836
65.5	761,920	5,663	0.7433	99.2567	0.7836
66.5	754,293	1,931	0.2560	99.7440	0.7778
67.5	751,673	8,010	1.0656	98.9344	0.7758
68.5	740,812	0	0.0000	100.0000	0.7675
69.5	740,760	2,108	0.2846	99.7154	0.7675
70.5	738,652	16,793	2.2735	97.7265	0.7653
71.5	721,859	1,131	0.1567	99.8433	0.7479
72.5	720,728	0	0.0000	100.0000	0.7468
73.5	712,144	3,808	0.5347	99.4653	0.7468
74.5	697,434	0	0.0000	100.0000	0.7428
75.5	688,877	0	0.0000	100.0000	0.7428
76.5	677,782	34,423	5.0788	94.9212	0.7428
77.5	626,738	0	0.0000	100.0000	0.7050
78.5	612,215	0	0.0000	100.0000	0.7050
79.5	534,789	5,421	1.0137	98.9863	0.7050
80.5	529,368	0	0.0000	100.0000	0.6979
81.5	529,208	0	0.0000	100.0000	0.6979
82.5	529,087	0	0.0000	100.0000	0.6979
83.5	522,242	40,319	7.7204	92.2796	0.6979
84.5	478,085	16,220	3.3927	96.6073	0.6440
85.5	320,579	0	0.0000	100.0000	0.6222
86.5	256,903	4,690	1.8256	98.1744	0.6222
87.5	224,495	0	0.0000	100.0000	0.6108
88.5	224,495	27,119	12.0800	87.9200	0.6108
89.5	197,376	0	0.0000	100.0000	0.5370
90.5	195,376	0	0.0000	100.0000	0.5370

Observed Life Table Results

Empire District Electric Co.

Account: 311 - Steam Structures & Improvements

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1904 - 2003			
91.5	184,650	0	0.0000	100.0000	0.5370
92.5	3,928	0	0.0000	100.0000	0.5370
93.5	3,928	0	0.0000	100.0000	0.5370
94.5	3,928	500	12.7291	87.2709	0.5370
95.5	3,428	0	0.0000	100.0000	0.4687
96.5	3,428	0	0.0000	100.0000	0.4687
97.5	3,428	0	0.0000	100.0000	0.4687
98.5	803	0	0.0000	100.0000	0.4687
BAND		1953 - 2003			
0	20,741,153	24,317	0.1172	99.8828	1.0000
0.5	20,977,852	0	0.0000	100.0000	0.9988
1.5	20,466,195	0	0.0000	100.0000	0.9988
2.5	21,030,907	207,061	0.9846	99.0154	0.9988
3.5	20,099,828	230	0.0011	99.9989	0.9890
4.5	19,518,655	465	0.0024	99.9976	0.9890
5.5	19,549,306	18,825	0.0963	99.9037	0.9890
6.5	18,068,761	75,532	0.4180	99.5820	0.9880
7.5	17,665,900	1,649	0.0093	99.9907	0.9839
8.5	17,452,525	12,437	0.0713	99.9287	0.9838
9.5	17,105,808	10,371	0.0606	99.9394	0.9831
10.5	16,580,634	4,280	0.0258	99.9742	0.9825
11.5	16,181,889	13,296	0.0822	99.9178	0.9822
12.5	15,644,205	2,000	0.0128	99.9872	0.9814
13.5	9,653,652	9,061	0.0939	99.9061	0.9813
14.5	9,296,824	592	0.0064	99.9936	0.9804
15.5	9,105,577	33,914	0.3725	99.6275	0.9803
16.5	8,901,812	16,352	0.1837	99.8163	0.9767
17.5	6,774,922	40,973	0.6048	99.3952	0.9749
18.5	6,693,206	15,906	0.2376	99.7624	0.9690
19.5	6,639,752	1,583	0.0238	99.9762	0.9667
20.5	6,518,060	20,481	0.3142	99.6858	0.9664
21.5	6,402,248	1,681	0.0263	99.9737	0.9634
22.5	6,406,173	1,308	0.0204	99.9796	0.9632
23.5	3,149,105	985	0.0313	99.9687	0.9630
24.5	3,021,879	835	0.0276	99.9724	0.9627
25.5	2,931,376	3,357	0.1145	99.8855	0.9624
26.5	2,944,640	3,869	0.1314	99.8686	0.9613
27.5	2,951,551	4,681	0.1586	99.8414	0.9600
28.5	3,024,064	25,067	0.8289	99.1711	0.9585
29.5	2,999,765	2,361	0.0787	99.9213	0.9506
30.5	2,994,913	2,403	0.0802	99.9198	0.9498
31.5	2,990,752	1,700	0.0568	99.9432	0.9490
32.5	2,992,895	4,247	0.1419	99.8581	0.9485
33.5	2,254,042	4,898	0.2173	99.7827	0.9472
34.5	2,393,892	701	0.0293	99.9707	0.9451
35.5	2,461,213	6,966	0.2830	99.7170	0.9448

Observed Life Table Results

Empire District Electric Co.

Account: 311 - Steam Structures & Improvements

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1904 - 2003			
36.5	2,556,858	23,913	0.9352	99.0648	0.9422
37.5	2,528,834	2,384	0.0943	99.9057	0.9333
38.5	2,520,457	33,164	1.3158	98.6842	0.9325
39.5	2,498,696	782	0.0313	99.9687	0.9202
40.5	2,507,837	25,337	1.0103	98.9897	0.9199
41.5	2,842,393	63,575	2.2367	97.7633	0.9106
42.5	2,829,979	71,301	2.5195	97.4805	0.8902
43.5	2,748,823	2,942	0.1070	99.8930	0.8678
44.5	2,742,358	323	0.0118	99.9882	0.8669
45.5	2,739,139	6,218	0.2270	99.7730	0.8668
46.5	2,718,219	3,175	0.1168	99.8832	0.8648
47.5	2,676,722	1,651	0.0617	99.9383	0.8638
48.5	2,623,636	0	0.0000	100.0000	0.8633
49.5	1,788,583	8,536	0.4772	99.5228	0.8633
50.5	1,777,801	13,595	0.7647	99.2353	0.8592
51.5	1,757,785	272	0.0155	99.9845	0.8526
52.5	1,757,513	8,643	0.4918	99.5082	0.8524
53.5	866,018	4,680	0.5405	99.4595	0.8483
54.5	860,871	9,784	1.1365	98.8635	0.8437
55.5	847,151	1,129	0.1333	99.8667	0.8341
56.5	845,959	3,945	0.4663	99.5337	0.8330
57.5	842,014	4,865	0.5777	99.4223	0.8291
58.5	836,160	12,931	1.5465	98.4535	0.8243
59.5	812,227	1,261	0.1553	99.8447	0.8116
60.5	810,578	2,075	0.2559	99.7441	0.8103
61.5	807,495	11,693	1.4481	98.5519	0.8082
62.5	792,732	10,501	1.3247	98.6753	0.7965
63.5	775,860	13,236	1.7059	98.2941	0.7860
64.5	762,419	0	0.0000	100.0000	0.7726
65.5	761,920	5,663	0.7433	99.2567	0.7726
66.5	754,293	1,931	0.2560	99.7440	0.7668
67.5	751,673	8,010	1.0656	98.9344	0.7648
68.5	740,812	0	0.0000	100.0000	0.7567
69.5	740,760	2,108	0.2846	99.7154	0.7567
70.5	738,652	16,793	2.2735	97.7265	0.7545
71.5	721,859	1,131	0.1567	99.8433	0.7374
72.5	720,728	0	0.0000	100.0000	0.7362
73.5	712,144	3,808	0.5347	99.4653	0.7362
74.5	697,434	0	0.0000	100.0000	0.7323
75.5	688,877	0	0.0000	100.0000	0.7323
76.5	677,782	34,423	5.0788	94.9212	0.7323
77.5	626,738	0	0.0000	100.0000	0.6951
78.5	612,215	0	0.0000	100.0000	0.6951
79.5	534,789	5,421	1.0137	98.9863	0.6951
80.5	529,368	0	0.0000	100.0000	0.6881
81.5	529,208	0	0.0000	100.0000	0.6881

Observed Life Table Results

Empire District Electric Co.

Account: 311 - Steam Structures & Improvements

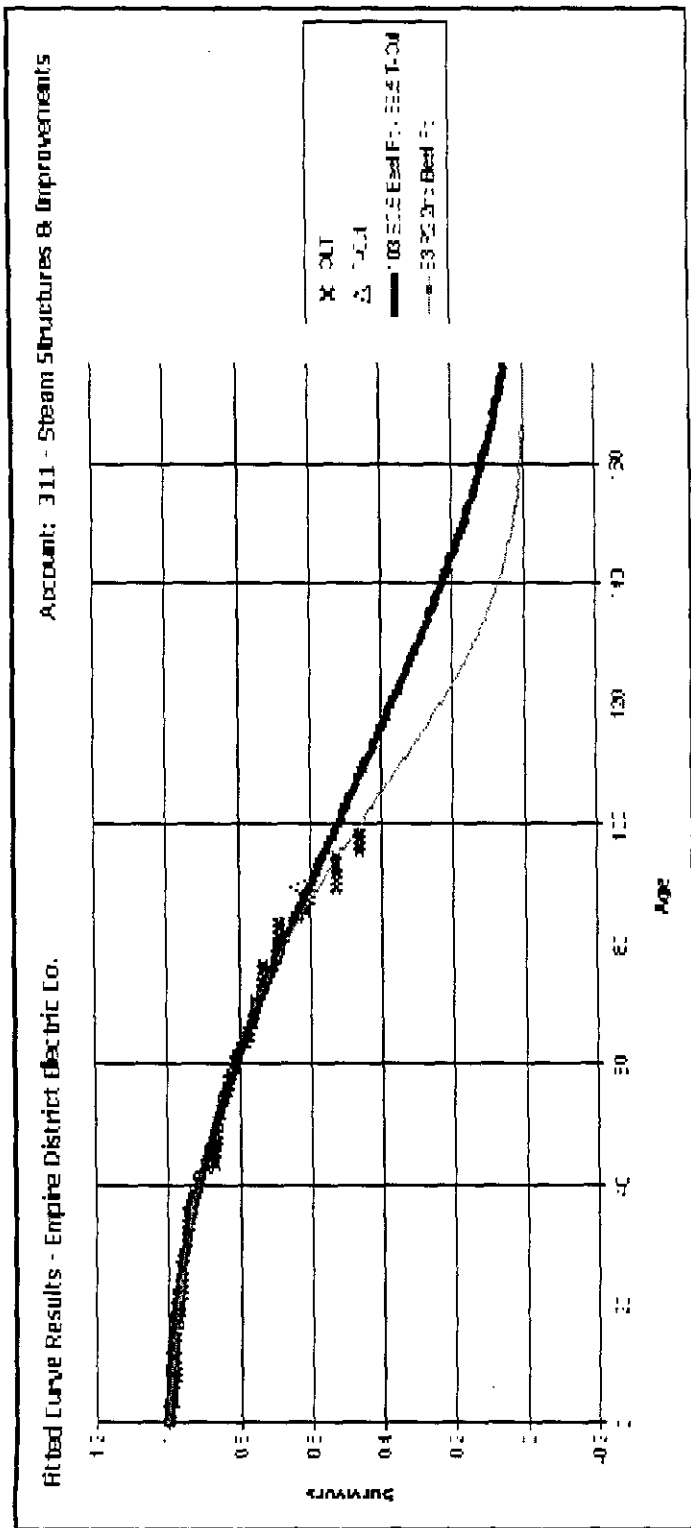
Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1904 - 2003			
82.5	529,087	0	0.0000	100.0000	0.6881
83.5	522,242	40,319	7.7204	92.2796	0.6881
84.5	478,085	16,220	3.3927	96.6073	0.6349
85.5	320,579	0	0.0000	100.0000	0.6134
86.5	256,903	4,690	1.8256	98.1744	0.6134
87.5	224,495	0	0.0000	100.0000	0.6022
88.5	224,495	27,119	12.0800	87.9200	0.6022
89.5	197,376	0	0.0000	100.0000	0.5295
90.5	195,376	0	0.0000	100.0000	0.5295
91.5	184,650	0	0.0000	100.0000	0.5295
92.5	3,928	0	0.0000	100.0000	0.5295
93.5	3,928	0	0.0000	100.0000	0.5295
94.5	3,928	500	12.7291	87.2709	0.5295
95.5	3,428	0	0.0000	100.0000	0.4621
96.5	3,428	0	0.0000	100.0000	0.4621
97.5	3,428	0	0.0000	100.0000	0.4621
98.5	803	0	0.0000	100.0000	0.4621

Best Fit Curve Results
Empire District Electric Co.
Account: 311 - Steam Structures & Improvements

Curve	Life	Sum of Squared Differences
BAND	1953 - 2003	
S0.5	103.0	189.602
R2	93.0	194.814
L1	116.0	219.594
R1.5	98.0	273.756
S0	111.0	305.411
L1.5	108.0	308.643
S1	98.0	382.833
L0.5	125.0	401.073
R2.5	90.0	530.838
R1	107.0	675.705
S1.5	95.0	786.197
S-0.5	123.0	868.881
L2	103.0	888.257
R0.5	122.0	1,251.091
R3	88.0	1,387.419
L0	125.0	1,546.397
S2	92.0	1,591.943
O1	125.0	2,356.173
L3	95.0	2,743.373
S3	89.0	3,722.067
R4	86.0	3,898.997
O2	125.0	4,243.476
L4	89.0	5,373.227
S4	87.0	7,409.402
R5	86.0	9,083.612
L5	88.0	9,249.507
S5	86.0	11,729.199
S6	87.0	16,176.945
O3	125.0	19,024.600
SQ	89.0	28,726.752
O4	125.0	44,917.320

Analytical Parameters

OLT Placement Band: 1904 - 2003
 OLT Experience Band: 1953 - 2003
 Minimum Life Parameter: 7
 Maximum Life Parameter: 125
 Life Increment Parameter: 1
 Max Age (T-Cut): 89.5



Analytical Parameters

OLT Placement Band:	1904 - 2003
OLT Experience Band:	1953 - 2003
Minimum Life Parameter:	7
Maximum Life Parameter:	125
Life Increment Parameter:	1
Max Age (T-Cut):	89.5

Empire District Electric Company
Production Plant
312 - Steam Boiler Plant Equip.

Empire District Electric Co.
Account: 312 - Steam Boiler Plant Equip.

Analysis: T-Cut at 72.5 chosen because there are insufficient retirements beyond this age.
Best Fit Chosen

9/17/2004

Snavely King Majoros O'Connor & Lee, Inc.
Depreciation Analysis

Observed Life Table Results
Empire District Electric Co.
Account: 312 - Steam Boiler Plant Equip.

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1911 - 2003			
0	141,581,902	11,530	0.0081	99.9919	1.0000
0.5	139,434,284	98,880	0.0709	99.9291	0.9999
1.5	135,474,507	1,399,798	1.0333	98.9667	0.9992
2.5	125,961,710	1,618,406	1.2848	98.7152	0.9889
3.5	120,048,051	747,594	0.6227	99.3773	0.9762
4.5	115,830,952	699,944	0.6043	99.3957	0.9701
5.5	112,436,009	373,696	0.3324	99.6676	0.9642
6.5	110,648,356	808,186	0.7304	99.2696	0.9610
7.5	106,304,073	186,797	0.1757	99.8243	0.9540
8.5	104,296,732	117,579	0.1127	99.8873	0.9523
9.5	101,925,616	440,326	0.4320	99.5680	0.9513
10.5	101,154,861	418,467	0.4137	99.5863	0.9472
11.5	98,983,689	127,465	0.1288	99.8712	0.9432
12.5	98,501,614	236,665	0.2403	99.7597	0.9420
13.5	77,441,292	258,435	0.3337	99.6663	0.9398
14.5	70,004,854	119,113	0.1702	99.8298	0.9366
15.5	68,342,182	987,284	1.4446	98.5554	0.9350
16.5	65,436,695	824,198	1.2595	98.7405	0.9215
17.5	63,080,565	88,594	0.1404	99.8596	0.9099
18.5	62,864,984	96,965	0.1542	99.8458	0.9086
19.5	61,792,688	334,884	0.5419	99.4581	0.9072
20.5	61,036,027	30,405	0.0498	99.9502	0.9023
21.5	60,629,688	265,181	0.4374	99.5626	0.9019
22.5	59,993,743	16,326	0.0272	99.9728	0.8979
23.5	30,177,000	3,912	0.0130	99.9870	0.8977
24.5	29,939,746	306,569	1.0240	98.9760	0.8976
25.5	29,119,986	58,069	0.1994	99.8006	0.8884
26.5	23,422,229	16,791	0.0717	99.9283	0.8866
27.5	22,008,235	302,329	1.3737	98.6263	0.8860
28.5	21,674,057	1,833,916	8.4613	91.5387	0.8738
29.5	19,710,017	112,630	0.5714	99.4286	0.7999
30.5	19,539,154	74,800	0.3828	99.6172	0.7953
31.5	19,390,478	7,809	0.0403	99.9597	0.7922
32.5	19,203,166	292,459	1.5230	98.4770	0.7919
33.5	8,336,622	15,558	0.1866	99.8134	0.7799
34.5	8,321,064	66,124	0.7947	99.2053	0.7784
35.5	8,252,940	45,897	0.5561	99.4439	0.7722
36.5	8,206,811	24,923	0.3037	99.6963	0.7679
37.5	8,063,795	185,073	2.2951	97.7049	0.7656
38.5	7,878,722	1,030,112	13.0746	86.9254	0.7480
39.5	6,830,160	121,007	1.7717	98.2283	0.6502
40.5	6,709,119	10,967	0.1635	99.8365	0.6387
41.5	6,698,152	5,924	0.0884	99.9116	0.6377
42.5	6,692,224	17,043	0.2547	99.7453	0.6371
43.5	6,670,706	70,828	1.0618	98.9382	0.6355
44.5	6,599,878	16,555	0.2508	99.7492	0.6287

Observed Life Table Results

Empire District Electric Co.

Account: 312 - Steam Boiler Plant Equip.

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1911 - 2003			
45.5	6,574,493	9,758	0.1484	99.8516	0.6271
46.5	6,564,735	8,459	0.1289	99.8711	0.6262
47.5	6,497,550	17,330	0.2667	99.7333	0.6254
48.5	6,473,012	48,028	0.7420	99.2580	0.6237
49.5	3,635,702	25,635	0.7051	99.2949	0.6191
50.5	3,618,755	10,517	0.2906	99.7094	0.6148
51.5	3,571,144	24,880	0.6967	99.3033	0.6130
52.5	3,545,944	74,170	2.0917	97.9083	0.6087
53.5	1,544,595	75,927	4.9157	95.0843	0.5960
54.5	1,440,896	19,551	1.3569	98.6431	0.5667
55.5	1,369,837	39,954	2.9167	97.0833	0.5590
56.5	1,325,440	22,775	1.7183	98.2817	0.5427
57.5	1,286,716	69,278	5.3841	94.6159	0.5333
58.5	1,208,467	61,619	5.0989	94.9011	0.5046
59.5	1,138,473	60,563	5.3197	94.6803	0.4789
60.5	1,073,932	83,769	7.8002	92.1998	0.4534
61.5	984,507	74,625	7.5799	92.4201	0.4181
62.5	909,882	43,954	4.8307	95.1693	0.3864
63.5	865,928	175,016	20.2114	79.7886	0.3677
64.5	690,912	25,440	3.6821	96.3179	0.2934
65.5	665,472	191,368	28.7567	71.2433	0.2826
66.5	474,104	29,814	6.2885	93.7115	0.2013
67.5	444,290	43,516	9.7945	90.2055	0.1887
68.5	400,774	46,213	11.5309	88.4691	0.1702
69.5	354,561	10,521	2.9673	97.0327	0.1506
70.5	344,041	134,497	39.0933	60.9067	0.1461
71.5	209,544	98,655	47.0808	52.9192	0.0890
72.5	110,889	110,814	99.9324	0.0676	0.0471
73.5	75	0	0.0000	100.0000	0.0000
74.5	75	0	0.0000	100.0000	0.0000
75.5	75	75	100.0000	0.0000	0.0000
76.5	0	0	0.0000	100.0000	0.0000
77.5	0	0	0.0000	100.0000	0.0000
78.5	0	0	0.0000	100.0000	0.0000
79.5	0	0	0.0000	100.0000	0.0000
80.5	0	0	0.0000	100.0000	0.0000
81.5	0	0	0.0000	100.0000	0.0000
82.5	0	0	0.0000	100.0000	0.0000
83.5	0	0	0.0000	100.0000	0.0000
84.5	0	3,676	-36,759,100.0000	36,759,200.0000	0.0000
85.5	0	0	0.0000	100.0000	0.0000
86.5	0	0	0.0000	100.0000	0.0000
87.5	0	0	0.0000	100.0000	0.0000
88.5	0	0	0.0000	100.0000	0.0000
89.5	0	0	0.0000	100.0000	0.0000
90.5	0	0	0.0000	100.0000	0.0000

Observed Life Table Results**Empire District Electric Co.****Account: 312 - Steam Boiler Plant Equip.**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1911 - 2003			
91.5	0	0	0.0000	100.0000	0.0000
BAND		1953 - 2003			
0	137,207,400	11,530	0.0084	99.9916	1.0000
0.5	135,102,376	98,880	0.0732	99.9268	0.9999
1.5	131,153,732	1,399,798	1.0673	98.9327	0.9992
2.5	123,682,489	1,618,406	1.3085	98.6915	0.9885
3.5	117,796,602	747,594	0.6346	99.3654	0.9756
4.5	113,635,660	699,944	0.6160	99.3840	0.9694
5.5	110,248,267	373,696	0.3390	99.6610	0.9634
6.5	108,516,439	808,186	0.7448	99.2552	0.9602
7.5	104,183,904	186,797	0.1793	99.8207	0.9530
8.5	102,188,845	117,579	0.1151	99.8849	0.9513
9.5	99,822,482	440,326	0.4411	99.5589	0.9502
10.5	99,072,739	418,467	0.4224	99.5776	0.9460
11.5	96,944,824	127,465	0.1315	99.8685	0.9420
12.5	96,487,679	236,665	0.2453	99.7547	0.9408
13.5	75,430,529	258,435	0.3426	99.6574	0.9385
14.5	68,026,545	119,113	0.1751	99.8249	0.9353
15.5	66,478,178	987,284	1.4851	98.5149	0.9336
16.5	63,657,123	824,198	1.2947	98.7053	0.9198
17.5	61,309,595	88,594	0.1445	99.8555	0.9078
18.5	61,124,105	96,965	0.1586	99.8414	0.9065
19.5	60,059,757	334,884	0.5576	99.4424	0.9051
20.5	59,306,532	30,405	0.0513	99.9487	0.9000
21.5	58,937,042	265,181	0.4499	99.5501	0.8996
22.5	58,395,137	16,326	0.0280	99.9720	0.8955
23.5	28,637,018	3,912	0.0137	99.9863	0.8953
24.5	28,444,163	306,569	1.0778	98.9222	0.8952
25.5	27,648,680	58,069	0.2100	99.7900	0.8855
26.5	22,252,518	16,791	0.0755	99.9245	0.8837
27.5	20,855,158	302,329	1.4497	98.5503	0.8830
28.5	20,603,330	1,833,916	8.9011	91.0989	0.8702
29.5	18,664,132	112,630	0.6035	99.3965	0.7927
30.5	18,495,767	74,800	0.4044	99.5956	0.7879
31.5	18,359,757	7,809	0.0425	99.9575	0.7848
32.5	18,187,073	292,459	1.6081	98.3919	0.7844
33.5	7,554,802	15,558	0.2059	99.7941	0.7718
34.5	8,101,266	66,124	0.8162	99.1838	0.7702
35.5	8,164,689	45,897	0.5621	99.4379	0.7639
36.5	8,174,287	24,923	0.3049	99.6951	0.7596
37.5	8,033,494	185,073	2.3038	97.6962	0.7573
38.5	7,848,920	1,030,112	13.1243	86.8757	0.7399
39.5	6,812,797	121,007	1.7762	98.2238	0.6428
40.5	6,704,338	10,967	0.1636	99.8364	0.6314
41.5	6,698,152	5,924	0.0884	99.9116	0.6303
42.5	6,692,224	17,043	0.2547	99.7453	0.6298

Observed Life Table Results

Empire District Electric Co.

Account: 312 - Steam Boiler Plant Equip.

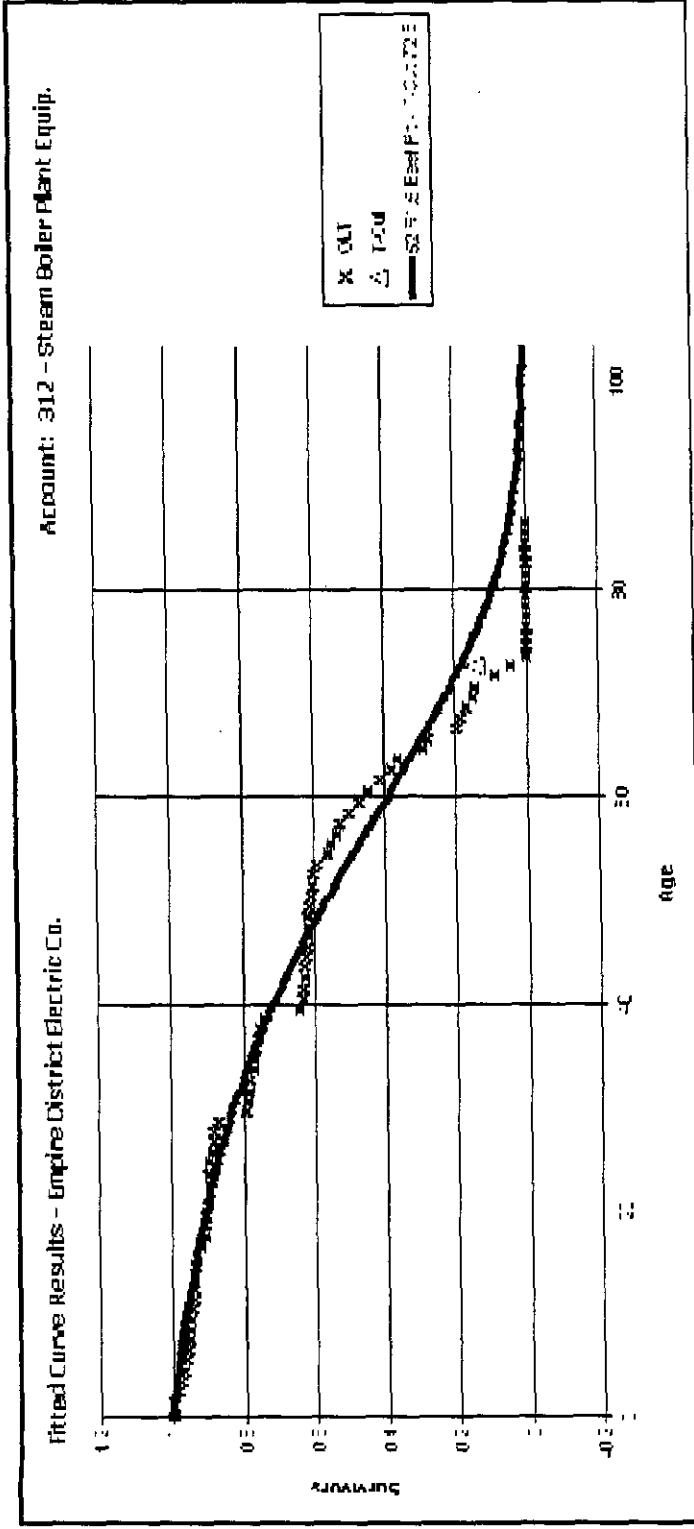
Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1911 - 2003			
43.5	6,670,706	70,828	1.0618	98.9382	0.6282
44.5	6,599,878	16,555	0.2508	99.7492	0.6215
45.5	6,574,493	9,758	0.1484	99.8516	0.6199
46.5	6,564,735	8,459	0.1289	99.8711	0.6190
47.5	6,497,550	17,330	0.2667	99.7333	0.6182
48.5	6,473,012	48,028	0.7420	99.2580	0.6166
49.5	3,635,702	25,635	0.7051	99.2949	0.6120
50.5	3,618,755	10,517	0.2906	99.7094	0.6077
51.5	3,571,144	24,880	0.6967	99.3033	0.6059
52.5	3,545,944	74,170	2.0917	97.9083	0.6017
53.5	1,544,595	75,927	4.9157	95.0843	0.5891
54.5	1,440,896	19,551	1.3569	98.6431	0.5601
55.5	1,369,837	39,954	2.9167	97.0833	0.5525
56.5	1,325,440	22,775	1.7183	98.2817	0.5364
57.5	1,286,716	69,278	5.3841	94.6159	0.5272
58.5	1,208,467	61,619	5.0989	94.9011	0.4988
59.5	1,138,473	60,563	5.3197	94.6803	0.4734
60.5	1,073,932	83,769	7.8002	92.1998	0.4482
61.5	984,507	74,625	7.5799	92.4201	0.4133
62.5	909,882	43,954	4.8307	95.1693	0.3819
63.5	865,928	175,016	20.2114	79.7886	0.3635
64.5	690,912	25,440	3.6821	96.3179	0.2900
65.5	665,472	191,368	28.7567	71.2433	0.2793
66.5	474,104	29,814	6.2885	93.7115	0.1990
67.5	444,290	43,516	9.7945	90.2055	0.1865
68.5	400,774	46,213	11.5309	88.4691	0.1682
69.5	354,561	10,521	2.9673	97.0327	0.1488
70.5	344,041	134,497	39.0933	60.9067	0.1444
71.5	209,544	98,655	47.0808	52.9192	0.0880
72.5	110,889	110,814	99.9324	0.0676	0.0465
73.5	75	0	0.0000	100.0000	0.0000
74.5	75	0	0.0000	100.0000	0.0000
75.5	75	75	100.0000	0.0000	0.0000
76.5	0	0	0.0000	100.0000	0.0000
77.5	0	0	0.0000	100.0000	0.0000
78.5	0	0	0.0000	100.0000	0.0000
79.5	0	0	0.0000	100.0000	0.0000
80.5	0	0	0.0000	100.0000	0.0000
81.5	0	0	0.0000	100.0000	0.0000
82.5	0	0	0.0000	100.0000	0.0000
83.5	0	0	0.0000	100.0000	0.0000
84.5	0	3,676	-36,759,100.0000	36,759,200.0000	0.0000
85.5	0	0	0.0000	100.0000	0.0000
86.5	0	0	0.0000	100.0000	0.0000

Best Fit Curve Results
Empire District Electric Co.
Account: 312 - Steam Boiler Plant Equip.

Curve	Life	Sum of Squared Differences
BAND	1953 - 2003	
R1.5	52.0	1,593.655
R2	52.0	1,856.762
R1	52.0	2,270.068
S0.5	53.0	2,276.379
S1	53.0	2,316.481
S0	53.0	2,899.026
S1.5	53.0	2,899.254
R2.5	53.0	2,975.875
L1.5	56.0	3,022.503
L2	56.0	3,394.786
L1	56.0	3,494.623
R0.5	52.0	4,047.643
S2	54.0	4,084.453
L0.5	57.0	4,351.410
S-0.5	53.0	4,360.637
R3	54.0	4,962.547
L0	59.0	5,717.219
L3	55.0	5,919.001
O1	54.0	6,801.928
O2	61.0	6,982.109
S3	55.0	7,861.903
R4	55.0	10,434.675
L4	55.0	11,026.664
S4	56.0	14,781.084
O3	61.0	16,706.782
L5	56.0	18,041.361
R5	57.0	19,842.151
S5	57.0	22,975.520
S6	58.0	31,180.720
O4	61.0	33,837.238
SQ	59.0	50,442.226

Analytical Parameters

OLT Placement Band: 1911 - 2003
 OLT Experience Band: 1953 - 2003
 Minimum Life Parameter: 6
 Maximum Life Parameter: 61
 Life Increment Parameter: 1
 Max Age (T-Cut): 72.5



Analytical Parameters

OLT Placement Band:	1911 - 2003
OLT Experience Band:	1953 - 2003
Minimum Life Parameter:	6
Maximum Life Parameter:	61
Life Increment Parameter:	1
Max Age (T-Cut):	72.5

9/17/2004

Snavey King Majoros O'Connor & Lee, Inc.
Depreciation Analysis

Empire District Electric Company
Production Plant
314 - Steam Turbogenerator Units

Empire District Electric Co.
Account: 314 - Steam Turbogenerator Units

Analysis: T-Cut at 71.5 chosen because there are insufficient retirements beyond this age.
Best Fit Chosen

Observed Life Table Results

Empire District Electric Co.

Account: 314 - Steam Turbogenerator Units

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1919 - 2003			
0	40,038,464	484	0.0012	99.9988	1.0000
0.5	39,877,665	73,406	0.1841	99.8159	1.0000
1.5	39,662,399	0	0.0000	100.0000	0.9981
2.5	39,063,274	0	0.0000	100.0000	0.9981
3.5	38,406,085	0	0.0000	100.0000	0.9981
4.5	38,371,676	21,745	0.0567	99.9433	0.9981
5.5	36,382,260	4,138	0.0114	99.9886	0.9976
6.5	31,216,107	19,270	0.0617	99.9383	0.9975
7.5	30,215,441	17,917	0.0593	99.9407	0.9969
8.5	29,932,718	215,533	0.7201	99.2799	0.9963
9.5	29,643,050	133,370	0.4499	99.5501	0.9891
10.5	29,509,680	281,395	0.9536	99.0464	0.9846
11.5	28,922,531	400	0.0014	99.9986	0.9752
12.5	28,073,615	95,645	0.3407	99.6593	0.9752
13.5	27,951,106	20,102	0.0719	99.9281	0.9719
14.5	27,921,493	0	0.0000	100.0000	0.9712
15.5	26,442,752	6,342	0.0240	99.9760	0.9712
16.5	26,377,377	0	0.0000	100.0000	0.9710
17.5	21,725,119	437,615	2.0143	97.9857	0.9710
18.5	21,229,173	13,362	0.0629	99.9371	0.9514
19.5	21,200,398	6,018	0.0284	99.9716	0.9508
20.5	21,149,308	32,520	0.1538	99.8462	0.9506
21.5	21,116,788	1,751	0.0083	99.9917	0.9491
22.5	21,115,038	674	0.0032	99.9968	0.9490
23.5	13,823,344	336	0.0024	99.9976	0.9490
24.5	13,808,217	6,458	0.0468	99.9532	0.9490
25.5	13,798,182	110,137	0.7982	99.2018	0.9485
26.5	13,688,045	14,327	0.1047	99.8953	0.9409
27.5	13,666,648	-94,103	-0.6886	100.6886	0.9400
28.5	13,746,951	636,925	4.6332	95.3668	0.9464
29.5	13,106,898	1,489	0.0114	99.9886	0.9026
30.5	13,105,409	0	0.0000	100.0000	0.9025
31.5	13,100,677	42,443	0.3240	99.6760	0.9025
32.5	12,952,779	0	0.0000	100.0000	0.8996
33.5	5,442,682	17,576	0.3229	99.6771	0.8996
34.5	5,425,106	219	0.0040	99.9960	0.8967
35.5	5,424,872	288,989	5.3271	94.6729	0.8966
36.5	5,130,404	16,216	0.3161	99.6839	0.8489
37.5	5,114,188	46,654	0.9122	99.0878	0.8462
38.5	5,043,546	13,544	0.2685	99.7315	0.8384
39.5	4,984,082	0	0.0000	100.0000	0.8362
40.5	4,962,713	2,173	0.0438	99.9562	0.8362
41.5	4,946,854	0	0.0000	100.0000	0.8358
42.5	4,938,483	0	0.0000	100.0000	0.8358
43.5	4,936,314	8,070	0.1635	99.8365	0.8358
44.5	4,927,049	21,053	0.4273	99.5727	0.8345

Observed Life Table Results

Empire District Electric Co.

Account: 314 - Steam Turbogenerator Units

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1919 - 2003			
45.5	4,904,421	0	0.0000	100.0000	0.8309
46.5	4,904,421	103,621	2.1128	97.8872	0.8309
47.5	4,800,800	-15,132	-0.3152	100.3152	0.8133
48.5	4,815,932	0	0.0000	100.0000	0.8159
49.5	2,987,274	58,020	1.9422	98.0578	0.8159
50.5	2,925,622	120,747	4.1272	95.8728	0.8001
51.5	2,804,875	2,787	0.0994	99.9006	0.7670
52.5	2,801,952	230,937	8.2420	91.7580	0.7663
53.5	1,230,185	232,260	18.8801	81.1199	0.7031
54.5	997,925	2,679	0.2685	99.7315	0.5704
55.5	981,835	260,473	26.5292	73.4708	0.5688
56.5	721,362	16,772	2.3250	97.6750	0.4179
57.5	704,590	8,632	1.2251	98.7749	0.4082
58.5	695,958	373	0.0536	99.9464	0.4032
59.5	695,585	7,952	1.1432	98.8568	0.4030
60.5	687,633	12,790	1.8600	98.1400	0.3984
61.5	674,843	31,650	4.6900	95.3100	0.3910
62.5	643,193	0	0.0000	100.0000	0.3726
63.5	643,193	4,448	0.6915	99.3085	0.3726
64.5	638,745	1,725	0.2701	99.7299	0.3701
65.5	637,020	550,626	86.4378	13.5622	0.3691
66.5	86,394	7,436	8.6071	91.3929	0.0501
67.5	78,958	3,349	4.2415	95.7585	0.0457
68.5	75,609	31,373	41.4937	58.5063	0.0438
69.5	44,236	4,628	10.4621	89.5379	0.0256
70.5	39,608	39,608	100.0000	0.0000	0.0229
71.5	0	0	0.0000	100.0000	0.0000
72.5	0	0	0.0000	100.0000	0.0000
73.5	0	0	0.0000	100.0000	0.0000
74.5	0	0	0.0000	100.0000	0.0000
75.5	0	0	0.0000	100.0000	0.0000
76.5	0	0	0.0000	100.0000	0.0000
77.5	0	0	0.0000	100.0000	0.0000
78.5	0	0	0.0000	100.0000	0.0000
79.5	0	0	0.0000	100.0000	0.0000
80.5	0	0	0.0000	100.0000	0.0000
81.5	0	0	0.0000	100.0000	0.0000
82.5	0	0	0.0000	100.0000	0.0000
83.5	0	0	0.0000	100.0000	0.0000
BAND		1953 - 2003			
0	36,891,858	484	0.0013	99.9987	1.0000
0.5	36,731,059	73,406	0.1998	99.8002	1.0000
1.5	36,524,415	0	0.0000	100.0000	0.9980
2.5	37,300,764	0	0.0000	100.0000	0.9980
3.5	36,643,575	0	0.0000	100.0000	0.9980
4.5	36,728,274	21,745	0.0592	99.9408	0.9980

Observed Life Table Results
Empire District Electric Co.
Account: 314 - Steam Turbogenerator Units

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1919 - 2003			
5.5	34,749,458	4,138	0.0119	99.9881	0.9974
6.5	29,583,305	19,270	0.0651	99.9349	0.9973
7.5	28,586,414	17,917	0.0627	99.9373	0.9966
8.5	28,310,094	215,533	0.7613	99.2387	0.9960
9.5	28,023,213	133,370	0.4759	99.5241	0.9884
10.5	28,118,951	281,395	1.0007	98.9993	0.9837
11.5	27,568,999	400	0.0015	99.9985	0.9739
12.5	26,723,067	95,645	0.3579	99.6421	0.9739
13.5	26,856,362	20,102	0.0749	99.9251	0.9704
14.5	26,831,575	0	0.0000	100.0000	0.9696
15.5	25,361,466	6,342	0.0250	99.9750	0.9696
16.5	25,296,522	0	0.0000	100.0000	0.9694
17.5	20,644,264	437,615	2.1198	97.8802	0.9694
18.5	20,161,108	13,362	0.0663	99.9337	0.9489
19.5	20,161,586	6,018	0.0298	99.9702	0.9482
20.5	20,110,496	32,520	0.1617	99.8383	0.9479
21.5	20,082,424	1,751	0.0087	99.9913	0.9464
22.5	20,081,266	674	0.0034	99.9966	0.9463
23.5	12,794,156	336	0.0026	99.9974	0.9463
24.5	12,783,799	6,458	0.0505	99.9495	0.9463
25.5	12,777,113	110,137	0.8620	99.1380	0.9458
26.5	12,668,339	14,327	0.1131	99.8869	0.9376
27.5	12,651,570	-94,103	-0.7438	100.7438	0.9366
28.5	13,350,916	636,925	4.7706	95.2294	0.9435
29.5	13,069,026	1,489	0.0114	99.9886	0.8985
30.5	13,067,537	0	0.0000	100.0000	0.8984
31.5	13,093,731	42,443	0.3241	99.6759	0.8984
32.5	12,951,228	0	0.0000	100.0000	0.8955
33.5	5,442,682	17,576	0.3229	99.6771	0.8955
34.5	5,425,106	219	0.0040	99.9960	0.8926
35.5	5,424,872	288,989	5.3271	94.6729	0.8926
36.5	5,130,404	16,216	0.3161	99.6839	0.8450
37.5	5,114,188	46,654	0.9122	99.0878	0.8424
38.5	5,043,546	13,544	0.2685	99.7315	0.8347
39.5	4,984,082	0	0.0000	100.0000	0.8324
40.5	4,962,713	2,173	0.0438	99.9562	0.8324
41.5	4,946,854	0	0.0000	100.0000	0.8321
42.5	4,938,483	0	0.0000	100.0000	0.8321
43.5	4,936,314	8,070	0.1635	99.8365	0.8321
44.5	4,927,049	21,053	0.4273	99.5727	0.8307
45.5	4,904,421	0	0.0000	100.0000	0.8272
46.5	4,904,421	103,621	2.1128	97.8872	0.8272
47.5	4,800,800	-15,132	-0.3152	100.3152	0.8097
48.5	4,815,932	0	0.0000	100.0000	0.8122
49.5	2,987,274	58,020	1.9422	98.0578	0.8122
50.5	2,925,622	120,747	4.1272	95.8728	0.7965

Observed Life Table Results
Empire District Electric Co.
Account: 314 - Steam Turbogenerator Units

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1919 - 2003			
51.5	2,804,875	2,787	0.0994	99.9006	0.7636
52.5	2,801,952	230,937	8.2420	91.7580	0.7628
53.5	1,230,185	232,260	18.8801	81.1199	0.7000
54.5	997,925	2,679	0.2685	99.7315	0.5678
55.5	981,835	260,473	26.5292	73.4708	0.5663
56.5	721,362	16,772	2.3250	97.6750	0.4161
57.5	704,590	8,632	1.2251	98.7749	0.4064
58.5	695,958	373	0.0536	99.9464	0.4014
59.5	695,585	7,952	1.1432	98.8568	0.4012
60.5	687,633	12,790	1.8600	98.1400	0.3966
61.5	674,843	31,650	4.6900	95.3100	0.3892
62.5	643,193	0	0.0000	100.0000	0.3710
63.5	643,193	4,448	0.6915	99.3085	0.3710
64.5	638,745	1,725	0.2701	99.7299	0.3684
65.5	637,020	550,626	86.4378	13.5622	0.3674
66.5	86,394	7,436	8.6071	91.3929	0.0498
67.5	78,958	3,349	4.2415	95.7585	0.0455
68.5	75,609	31,373	41.4937	58.5063	0.0436
69.5	44,236	4,628	10.4621	89.5379	0.0255
70.5	39,608	39,608	100.0000	0.0000	0.0228
71.5	0	0	0.0000	100.0000	0.0000

Best Fit Curve Results

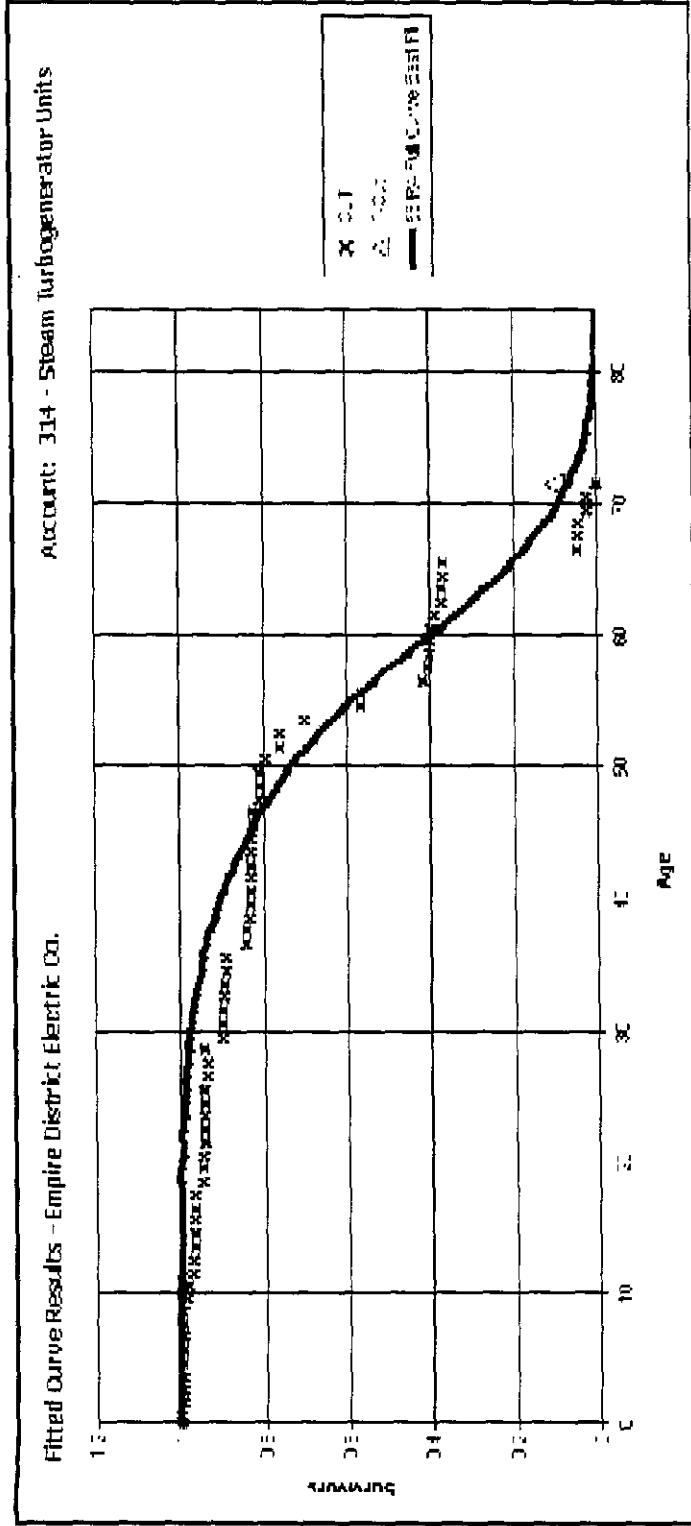
Empire District Electric Co.

Account: 314 - Steam Turbogenerator Units

Curve	Life	Sum of Squared Differences
BAND	1953 - 2003	
R4	56.0	2,600.887
R3	55.0	3,190.303
L4	58.0	3,804.014
S4	57.0	3,855.424
S3	56.0	3,880.173
R2.5	55.0	4,501.484
L5	57.0	4,689.619
R5	57.0	5,040.719
S2	56.0	5,530.119
L3	59.0	5,829.235
S5	57.0	6,273.730
R2	54.0	6,640.728
S1.5	56.0	6,898.396
S1	56.0	8,864.126
L2	60.0	9,246.466
R1.5	54.0	9,312.145
S6	58.0	11,002.302
S0.5	57.0	11,029.060
L1.5	61.0	11,308.727
R1	55.0	12,799.773
S0	57.0	13,787.909
L1	62.0	14,163.174
L0.5	64.0	16,497.421
R0.5	57.0	17,196.282
S-0.5	59.0	17,436.563
L0	67.0	19,250.622
O1	61.0	21,849.737
O2	69.0	21,913.126
O3	98.0	25,047.577
SQ	56.0	25,913.456
O4	120.0	27,043.941

Analytical Parameters

OLT Placement Band: 1919 - 2003
 OLT Experience Band: 1953 - 2003
 Minimum Life Parameter: 6
 Maximum Life Parameter: 120
 Life Increment Parameter: 1
 Max Age (T-Cut): 71.5



Analytical Parameters

OLT Placement Band: 1919 - 2003
 OLT Experience Band: 1953 - 2003
 Minimum Life Parameter: 6
 Maximum Life Parameter: 120
 Life Increment Parameter: 1
 Max Age (T-Cut): 71.5

Empire District Electric Company
Production Plant
315 - Steam Accessory Electric Equip.

Empire District Electric Co.
Account: 315 - Steam Accessory Electric Equip.

Analysis: T-Cut at 68.5 chosen because there are insufficient exposures beyond this age.
Best Fit Chosen

9/17/2004

Snively King Majoros O'Connor & Lee, Inc.
Depreciation Analysis

Observed Life Table Results**Empire District Electric Co.****Account: 315 - Steam Accessory Electric Equip.**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1919 - 2003			
0	12,017,430	2,680	0.0223	99.9777	1.0000
0.5	11,946,450	4,712	0.0394	99.9606	0.9998
1.5	7,846,014	150	0.0019	99.9981	0.9994
2.5	7,859,518	5,831	0.0742	99.9258	0.9994
3.5	7,796,291	59,688	0.7656	99.2344	0.9986
4.5	7,706,995	0	0.0000	100.0000	0.9910
5.5	7,735,208	28,393	0.3671	99.6329	0.9910
6.5	7,656,337	3,325	0.0434	99.9566	0.9873
7.5	7,551,915	0	0.0000	100.0000	0.9869
8.5	7,500,384	82,000	1.0933	98.9067	0.9869
9.5	7,257,553	25,423	0.3503	99.6497	0.9761
10.5	7,232,131	0	0.0000	100.0000	0.9727
11.5	7,228,180	349	0.0048	99.9952	0.9727
12.5	6,972,777	1,863	0.0267	99.9733	0.9727
13.5	6,970,914	0	0.0000	100.0000	0.9724
14.5	6,946,429	146	0.0021	99.9979	0.9724
15.5	6,945,058	1,863	0.0268	99.9732	0.9724
16.5	6,943,195	1,396	0.0201	99.9799	0.9721
17.5	6,118,044	2,830	0.0463	99.9537	0.9719
18.5	6,115,214	0	0.0000	100.0000	0.9715
19.5	6,112,473	108	0.0018	99.9982	0.9715
20.5	6,112,182	10,989	0.1798	99.8202	0.9715
21.5	6,100,763	9,985	0.1637	99.8363	0.9697
22.5	6,088,097	10,500	0.1725	99.8275	0.9681
23.5	2,887,110	15,435	0.5346	99.4654	0.9664
24.5	2,811,647	21,437	0.7624	99.2376	0.9613
25.5	2,790,210	0	0.0000	100.0000	0.9540
26.5	2,790,210	0	0.0000	100.0000	0.9540
27.5	2,789,677	0	0.0000	100.0000	0.9540
28.5	2,789,677	0	0.0000	100.0000	0.9540
29.5	2,773,734	122	0.0044	99.9956	0.9540
30.5	2,771,649	0	0.0000	100.0000	0.9539
31.5	2,771,649	0	0.0000	100.0000	0.9539
32.5	2,708,796	0	0.0000	100.0000	0.9539
33.5	1,403,851	2,698	0.1922	99.8078	0.9539
34.5	1,400,145	37	0.0026	99.9974	0.9521
35.5	1,383,010	0	0.0000	100.0000	0.9521
36.5	1,376,408	2,650	0.1925	99.8075	0.9521
37.5	1,371,520	0	0.0000	100.0000	0.9502
38.5	1,371,520	6,829	0.4979	99.5021	0.9502
39.5	1,325,278	3,262	0.2461	99.7539	0.9455
40.5	1,307,773	3,759	0.2874	99.7126	0.9432
41.5	1,304,014	1,470	0.1127	99.8873	0.9404
42.5	1,302,544	192	0.0147	99.9853	0.9394
43.5	1,302,225	0	0.0000	100.0000	0.9393
44.5	1,302,225	48,396	3.7164	96.2836	0.9393

Observed Life Table Results

Empire District Electric Co.

Account: 315 - Steam Accessory Electric Equip.

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1919 - 2003			
45.5	1,250,586	2,587	0.2069	99.7931	0.9043
46.5	1,247,999	11,646	0.9332	99.0668	0.9025
47.5	1,128,545	1,159	0.1027	99.8973	0.8941
48.5	1,123,615	23,334	2.0767	97.9233	0.8931
49.5	618,664	4,395	0.7104	99.2896	0.8746
50.5	610,127	12,806	2.0989	97.9011	0.8684
51.5	592,818	90,462	15.2597	84.7403	0.8501
52.5	502,356	6,806	1.3548	98.6452	0.7204
53.5	168,019	6,024	3.5853	96.4147	0.7107
54.5	161,995	17,527	10.8195	89.1805	0.6852
55.5	144,468	11,181	7.7394	92.2606	0.6110
56.5	133,287	19,223	14.4223	85.5777	0.5638
57.5	114,064	0	0.0000	100.0000	0.4824
58.5	114,064	3,184	2.7914	97.2086	0.4824
59.5	110,880	13,606	12.2709	87.7291	0.4690
60.5	97,274	653	0.6713	99.3287	0.4114
61.5	96,621	22,462	23.2475	76.7525	0.4087
62.5	74,159	23,456	31.6293	68.3707	0.3137
63.5	50,703	0	0.0000	100.0000	0.2145
64.5	50,703	18,341	36.1734	63.8266	0.2145
65.5	32,162	15,419	47.9417	52.0583	0.1369
66.5	16,743	857	5.1186	94.8814	0.0713
67.5	15,886	0	0.0000	100.0000	0.0676
68.5	15,886	11,910	74.9717	25.0283	0.0676
69.5	3,976	0	0.0000	100.0000	0.0169
70.5	3,976	0	0.0000	100.0000	0.0169
71.5	3,976	0	0.0000	100.0000	0.0169
72.5	3,976	0	0.0000	100.0000	0.0169
73.5	3,976	3,976	100.0000	0.0000	0.0169
74.5	0	0	0.0000	100.0000	0.0000
75.5	0	0	0.0000	100.0000	0.0000
76.5	0	0	0.0000	100.0000	0.0000
77.5	0	0	0.0000	100.0000	0.0000
78.5	0	0	0.0000	100.0000	0.0000
79.5	0	0	0.0000	100.0000	0.0000
80.5	0	0	0.0000	100.0000	0.0000
81.5	0	0	0.0000	100.0000	0.0000
82.5	0	0	0.0000	100.0000	0.0000
83.5	0	0	0.0000	100.0000	0.0000
BAND		1953 - 2003			
0	11,269,177	0	0.0000	100.0000	1.0000
0.5	11,205,380	4,712	0.0421	99.9579	1.0000
1.5	7,104,944	150	0.0021	99.9979	0.9996
2.5	7,509,693	5,831	0.0776	99.9224	0.9996
3.5	7,449,053	59,688	0.8013	99.1987	0.9988
4.5	7,370,335	0	0.0000	100.0000	0.9908

Observed Life Table Results**Empire District Electric Co.****Account: 315 - Steam Accessory Electric Equip.**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1919 - 2003			
5.5	7,398,696	28,393	0.3838	99.6162	0.9908
6.5	7,324,811	3,325	0.0454	99.9546	0.9870
7.5	7,224,821	0	0.0000	100.0000	0.9865
8.5	7,184,538	82,000	1.1413	98.8587	0.9865
9.5	6,943,430	25,423	0.3661	99.6339	0.9753
10.5	6,918,008	0	0.0000	100.0000	0.9717
11.5	6,920,081	349	0.0050	99.9950	0.9717
12.5	6,678,131	1,863	0.0279	99.9721	0.9716
13.5	6,692,217	0	0.0000	100.0000	0.9714
14.5	6,702,137	146	0.0022	99.9978	0.9714
15.5	6,703,535	1,863	0.0278	99.9722	0.9714
16.5	6,701,672	1,396	0.0208	99.9792	0.9711
17.5	5,876,899	2,830	0.0482	99.9518	0.9709
18.5	5,874,378	0	0.0000	100.0000	0.9704
19.5	5,871,770	108	0.0018	99.9982	0.9704
20.5	5,871,479	10,989	0.1872	99.8128	0.9704
21.5	5,861,515	9,985	0.1703	99.8297	0.9686
22.5	5,852,405	10,500	0.1794	99.8206	0.9669
23.5	2,659,763	15,435	0.5803	99.4197	0.9652
24.5	2,615,617	21,437	0.8196	99.1804	0.9596
25.5	2,598,987	0	0.0000	100.0000	0.9517
26.5	2,598,987	0	0.0000	100.0000	0.9517
27.5	2,709,824	0	0.0000	100.0000	0.9517
28.5	2,729,685	0	0.0000	100.0000	0.9517
29.5	2,716,564	122	0.0045	99.9955	0.9517
30.5	2,714,479	0	0.0000	100.0000	0.9517
31.5	2,730,013	0	0.0000	100.0000	0.9517
32.5	2,667,160	0	0.0000	100.0000	0.9517
33.5	1,403,851	2,698	0.1922	99.8078	0.9517
34.5	1,400,145	37	0.0026	99.9974	0.9499
35.5	1,383,010	0	0.0000	100.0000	0.9498
36.5	1,376,408	2,650	0.1925	99.8075	0.9498
37.5	1,371,520	0	0.0000	100.0000	0.9480
38.5	1,371,520	6,829	0.4979	99.5021	0.9480
39.5	1,325,278	3,262	0.2461	99.7539	0.9433
40.5	1,307,773	3,759	0.2874	99.7126	0.9410
41.5	1,304,014	1,470	0.1127	99.8873	0.9383
42.5	1,302,544	192	0.0147	99.9853	0.9372
43.5	1,302,225	0	0.0000	100.0000	0.9371
44.5	1,302,225	48,396	3.7164	96.2836	0.9371
45.5	1,250,586	2,587	0.2069	99.7931	0.9022
46.5	1,247,999	11,646	0.9332	99.0668	0.9004
47.5	1,128,545	1,159	0.1027	99.8973	0.8920
48.5	1,123,615	23,334	2.0767	97.9233	0.8911
49.5	618,664	4,395	0.7104	99.2896	0.8726
50.5	610,127	12,806	2.0989	97.9011	0.8664

Observed Life Table Results

Empire District Electric Co.

Account: 315 - Steam Accessory Electric Equip.

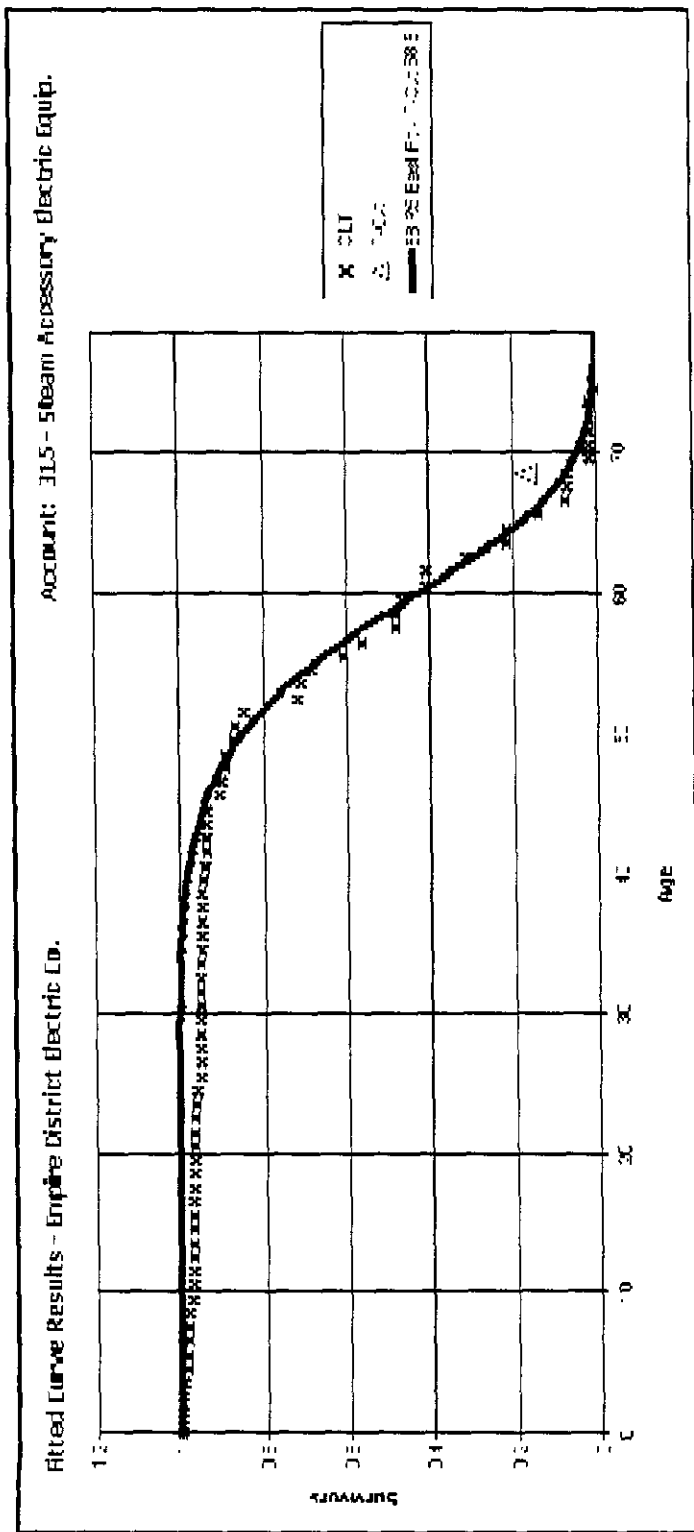
Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1919 - 2003			
51.5	592,818	90,462	15.2597	84.7403	0.8482
52.5	502,356	6,806	1.3548	98.6452	0.7187
53.5	168,019	6,024	3.5853	96.4147	0.7090
54.5	161,995	17,527	10.8195	89.1805	0.6836
55.5	144,468	11,181	7.7394	92.2606	0.6096
56.5	133,287	19,223	14.4223	85.5777	0.5624
57.5	114,064	0	0.0000	100.0000	0.4813
58.5	114,064	3,184	2.7914	97.2086	0.4813
59.5	110,880	13,606	12.2709	87.7291	0.4679
60.5	97,274	653	0.6713	99.3287	0.4105
61.5	96,621	22,462	23.2475	76.7525	0.4077
62.5	74,159	23,456	31.6293	68.3707	0.3129
63.5	50,703	0	0.0000	100.0000	0.2140
64.5	50,703	18,341	36.1734	63.8266	0.2140
65.5	32,162	15,419	47.9417	52.0583	0.1366
66.5	16,743	857	5.1186	94.8814	0.0711
67.5	15,886	0	0.0000	100.0000	0.0675
68.5	15,886	11,910	74.9717	25.0283	0.0675
69.5	3,976	0	0.0000	100.0000	0.0169
70.5	3,976	0	0.0000	100.0000	0.0169
71.5	3,976	0	0.0000	100.0000	0.0169
72.5	3,976	0	0.0000	100.0000	0.0169
73.5	3,976	3,976	100.0000	0.0000	0.0169
74.5	0	0	0.0000	100.0000	0.0000

Best Fit Curve Results
Empire District Electric Co.
Account: 315 - Steam Accessory Electric Equip.

Curve	Life	Sum of Squared Differences
BAND	1953 - 2003	
R5	58.0	789.157
L5	58.0	1,051.838
S5	58.0	1,056.677
S4	58.0	1,444.775
R4	57.0	1,851.177
L4	59.0	2,434.974
S6	58.0	3,541.820
S3	58.0	4,122.382
R3	56.0	4,951.674
L3	62.0	6,233.326
R2.5	57.0	7,265.932
S2	59.0	7,509.436
S1.5	60.0	9,545.988
R2	57.0	10,260.488
L2	65.0	10,988.445
S1	61.0	11,964.656
R1.5	58.0	13,474.495
L1.5	67.0	13,606.961
S0.5	62.0	14,419.772
L1	70.0	16,707.326
R1	60.0	17,163.952
S0	64.0	17,208.503
SQ	57.0	19,158.044
L0.5	70.0	19,280.874
S-0.5	68.0	20,688.317
R0.5	65.0	21,161.390
L0	70.0	22,694.680
O1	70.0	24,658.042
O2	70.0	26,412.495
O3	70.0	43,989.619
O4	70.0	69,527.340

Analytical Parameters

OLT Placement Band: 1919 - 2003
 OLT Experience Band: 1953 - 2003
 Minimum Life Parameter: 7
 Maximum Life Parameter: 70
 Life Increment Parameter: 1
 Max Age (T-Cut): 68.5



Analytical Parameters

OLT Placement Band: 1919 - 2003
 OLT Experience Band: 1953 - 2003
 Minimum Life Parameter: 7
 Maximum Life Parameter: 70
 Life Increment Parameter: 1
 Max Age (T-Cut): 68.5

Empire District Electric Company
Production Plant
316 - Steam Misc. Power Plant Equip.

Empire District Electric Co.
Account: 316 - Steam Misc. Power Plant Equip.

Analysis: Best Fit Chosen

9/17/2004

Snively King Majoros O'Connor & Lee, Inc.
Depreciation Analysis

Observed Life Table Results**Empire District Electric Co.****Account: 316 - Steam Misc. Power Plant Equip.**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1915 - 2003			
0	3,910,177	125,105	3.1995	96.8005	1.0000
0.5	3,871,940	0	0.0000	100.0000	0.9680
1.5	3,805,804	385	0.0101	99.9899	0.9680
2.5	4,216,263	1,629	0.0386	99.9614	0.9679
3.5	5,046,663	0	0.0000	100.0000	0.9675
4.5	3,972,177	1,009	0.0254	99.9746	0.9675
5.5	3,870,221	0	0.0000	100.0000	0.9673
6.5	3,690,874	1,192	0.0323	99.9677	0.9673
7.5	3,405,316	526	0.0154	99.9846	0.9670
8.5	2,488,055	3,766	0.1514	99.8486	0.9668
9.5	2,418,735	5,810	0.2402	99.7598	0.9654
10.5	2,412,925	2,331	0.0966	99.9034	0.9630
11.5	2,282,727	1,464	0.0641	99.9359	0.9621
12.5	2,237,731	7,256	0.3243	99.6757	0.9615
13.5	2,173,716	1,854	0.0853	99.9147	0.9584
14.5	1,990,355	133	0.0067	99.9933	0.9576
15.5	1,927,571	4,534	0.2352	99.7648	0.9575
16.5	1,572,981	33,611	2.1368	97.8632	0.9552
17.5	1,429,737	21,189	1.4821	98.5179	0.9348
18.5	1,392,133	19	0.0014	99.9986	0.9210
19.5	1,352,078	1,062	0.0785	99.9215	0.9210
20.5	1,340,463	1,085	0.0809	99.9191	0.9202
21.5	1,307,690	1,869	0.1429	99.8571	0.9195
22.5	1,291,601	315	0.0244	99.9756	0.9182
23.5	843,216	1,002	0.1188	99.8812	0.9180
24.5	830,984	4,222	0.5081	99.4919	0.9169
25.5	823,368	2,217	0.2693	99.7307	0.9122
26.5	814,719	6,005	0.7371	99.2629	0.9098
27.5	794,058	590	0.0743	99.9257	0.9030
28.5	777,738	6,925	0.8904	99.1096	0.9024
29.5	738,705	501	0.0678	99.9322	0.8943
30.5	720,686	6,089	0.8449	99.1551	0.8937
31.5	698,578	5,854	0.8380	99.1620	0.8862
32.5	664,609	2,301	0.3462	99.6538	0.8788
33.5	347,122	860	0.2478	99.7522	0.8757
34.5	340,202	509	0.1496	99.8504	0.8735
35.5	338,690	2,130	0.6289	99.3711	0.8722
36.5	335,336	941	0.2806	99.7194	0.8668
37.5	323,254	5,147	1.5922	98.4078	0.8643
38.5	316,278	5,686	1.7978	98.2022	0.8506
39.5	308,857	2,244	0.7265	99.2735	0.8353
40.5	281,000	2,392	0.8512	99.1488	0.8292
41.5	272,690	1,921	0.7045	99.2955	0.8221
42.5	270,769	7,349	2.7141	97.2859	0.8164
43.5	258,962	738	0.2850	99.7150	0.7942
44.5	250,200	1,428	0.5707	99.4293	0.7919

Observed Life Table Results

Empire District Electric Co.

Account: 316 - Steam Misc. Power Plant Equip.

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1915 - 2003			
45.5	248,208	52	0.0210	99.9790	0.7874
46.5	232,160	3,922	1.6894	98.3106	0.7872
47.5	227,196	2,512	1.1057	98.8943	0.7739
48.5	224,044	189	0.0844	99.9156	0.7654
49.5	192,736	802	0.4161	99.5839	0.7647
50.5	156,787	14,969	9.5473	90.4527	0.7616
51.5	138,199	4,405	3.1874	96.8126	0.6889
52.5	131,900	2,029	1.5383	98.4617	0.6669
53.5	91,278	3,837	4.2036	95.7964	0.6566
54.5	79,106	1,035	1.3084	98.6916	0.6290
55.5	76,837	3,442	4.4796	95.5204	0.6208
56.5	67,910	1,379	2.0306	97.9694	0.5930
57.5	65,157	8,755	13.4368	86.5632	0.5810
58.5	55,848	3,000	5.3717	94.6283	0.5029
59.5	51,769	3,079	5.9476	94.0524	0.4759
60.5	47,207	2,310	4.8933	95.1067	0.4476
61.5	41,377	9,809	23.7064	76.2936	0.4257
62.5	30,801	4,666	15.1489	84.8511	0.3248
63.5	25,826	15,801	61.1825	38.8175	0.2756
64.5	9,793	0	0.0000	100.0000	0.1070
65.5	8,958	221	2.4671	97.5329	0.1070
66.5	7,028	426	6.0615	93.9385	0.1043
67.5	6,302	3	0.0476	99.9524	0.0980
68.5	6,299	1,108	17.5901	82.4099	0.0980
69.5	5,191	427	8.2258	91.7742	0.0807
70.5	4,764	442	9.2779	90.7221	0.0741
71.5	4,322	539	12.4711	87.5289	0.0672
72.5	3,783	2,548	67.3540	32.6460	0.0588
73.5	1,235	0	0.0000	100.0000	0.0192
74.5	1,235	0	0.0000	100.0000	0.0192
75.5	1,235	1,235	100.0000	0.0000	0.0192
76.5	0	0	0.0000	100.0000	0.0000
77.5	0	0	0.0000	100.0000	0.0000
78.5	0	0	0.0000	100.0000	0.0000
79.5	0	0	0.0000	100.0000	0.0000
80.5	0	0	0.0000	100.0000	0.0000
81.5	0	0	0.0000	100.0000	0.0000
82.5	0	0	0.0000	100.0000	0.0000
83.5	0	0	0.0000	100.0000	0.0000
84.5	0	0	0.0000	100.0000	0.0000
85.5	0	0	0.0000	100.0000	0.0000
86.5	0	0	0.0000	100.0000	0.0000
87.5	0	0	0.0000	100.0000	0.0000
BAND		1954 - 2003			
0	3,572,955	52,165	1.4600	98.5400	1.0000
0.5	3,642,878	0	0.0000	100.0000	0.9854

Observed Life Table Results

Empire District Electric Co.

Account: 316 - Steam Misc. Power Plant Equip.

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1915 - 2003			
1.5	3,586,606	385	0.0107	99.9893	0.9854
2.5	4,001,426	1,629	0.0407	99.9593	0.9853
3.5	4,887,403	0	0.0000	100.0000	0.9849
4.5	3,826,390	1,009	0.0264	99.9736	0.9849
5.5	3,726,570	0	0.0000	100.0000	0.9846
6.5	3,555,296	1,192	0.0335	99.9665	0.9846
7.5	3,272,073	526	0.0161	99.9839	0.9843
8.5	2,355,366	3,766	0.1599	99.8401	0.9841
9.5	2,289,120	5,810	0.2538	99.7462	0.9826
10.5	2,290,742	2,331	0.1018	99.8982	0.9801
11.5	2,167,564	1,464	0.0675	99.9325	0.9791
12.5	2,126,264	7,256	0.3413	99.6587	0.9784
13.5	2,063,848	1,854	0.0898	99.9102	0.9751
14.5	1,882,980	133	0.0071	99.9929	0.9742
15.5	1,821,237	4,534	0.2490	99.7510	0.9741
16.5	1,471,661	33,611	2.2839	97.7161	0.9717
17.5	1,332,148	21,189	1.5906	98.4094	0.9495
18.5	1,295,158	19	0.0015	99.9985	0.9344
19.5	1,256,348	1,062	0.0845	99.9155	0.9344
20.5	1,245,061	1,085	0.0871	99.9129	0.9336
21.5	1,212,288	1,869	0.1542	99.8458	0.9328
22.5	1,212,187	315	0.0260	99.9740	0.9314
23.5	765,581	1,002	0.1309	99.8691	0.9311
24.5	770,202	4,222	0.5482	99.4518	0.9299
25.5	778,056	2,217	0.2849	99.7151	0.9248
26.5	777,260	6,005	0.7726	99.2274	0.9222
27.5	760,621	590	0.0776	99.9224	0.9150
28.5	747,983	6,925	0.9258	99.0742	0.9143
29.5	709,697	501	0.0706	99.9294	0.9059
30.5	693,439	6,089	0.8781	99.1219	0.9052
31.5	671,331	5,854	0.8720	99.1280	0.8973
32.5	644,936	2,301	0.3568	99.6432	0.8895
33.5	327,876	860	0.2623	99.7377	0.8863
34.5	325,018	509	0.1566	99.8434	0.8840
35.5	330,615	2,130	0.6443	99.3557	0.8826
36.5	333,854	941	0.2819	99.7181	0.8769
37.5	322,019	5,147	1.5984	98.4016	0.8744
38.5	316,278	5,686	1.7978	98.2022	0.8604
39.5	308,857	2,244	0.7265	99.2735	0.8450
40.5	281,000	2,392	0.8512	99.1488	0.8388
41.5	272,690	1,921	0.7045	99.2955	0.8317
42.5	270,769	7,349	2.7141	97.2859	0.8258
43.5	258,962	738	0.2850	99.7150	0.8034
44.5	250,200	1,428	0.5707	99.4293	0.8011
45.5	248,208	52	0.0210	99.9790	0.7966
46.5	232,160	3,922	1.6894	98.3106	0.7964

Observed Life Table Results
Empire District Electric Co.
Account: 316 - Steam Misc. Power Plant Equip.

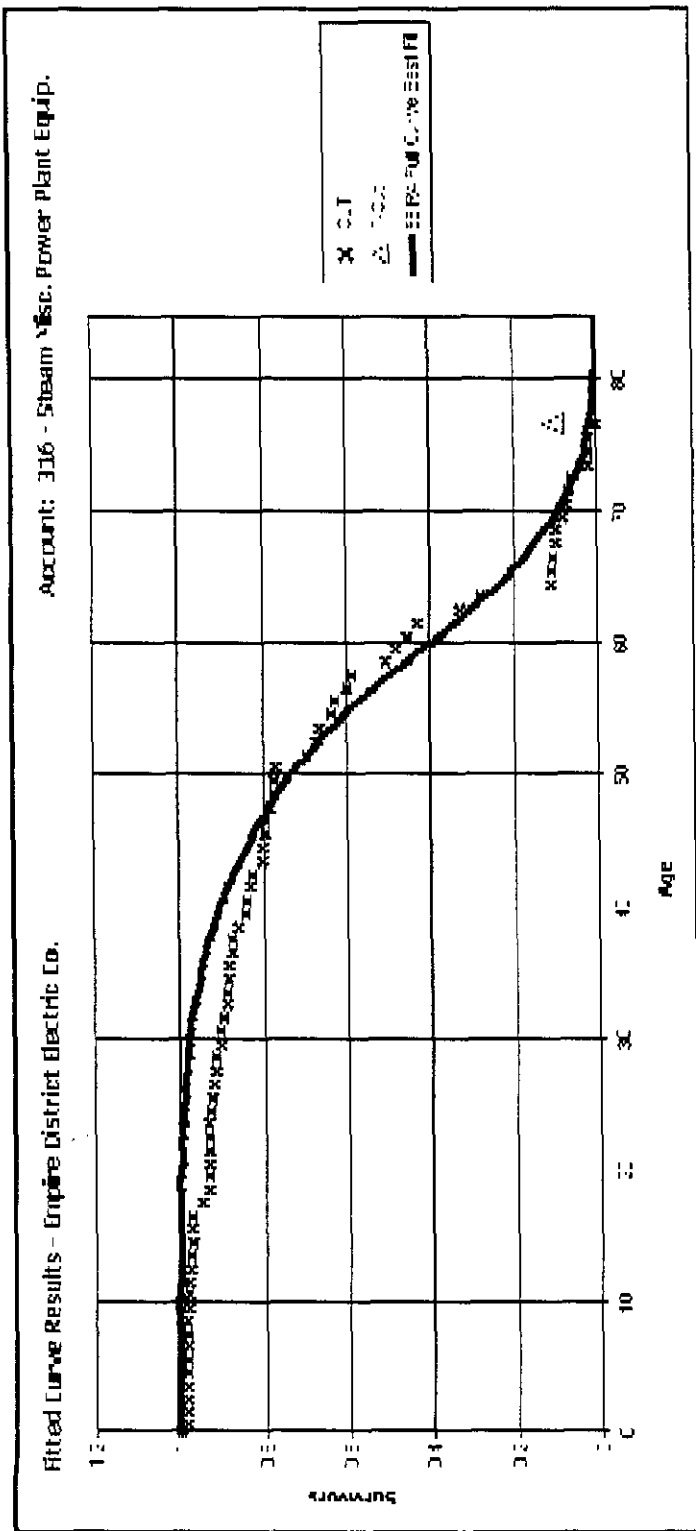
Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1915 - 2003			
47.5	227,196	2,512	1.1057	98.8943	0.7829
48.5	224,044	189	0.0844	99.9156	0.7743
49.5	192,736	802	0.4161	99.5839	0.7736
50.5	156,787	14,969	9.5473	90.4527	0.7704
51.5	138,199	4,405	3.1874	96.8126	0.6969
52.5	131,900	2,029	1.5383	98.4617	0.6746
53.5	91,278	3,837	4.2036	95.7964	0.6643
54.5	79,106	1,035	1.3084	98.6916	0.6363
55.5	76,837	3,442	4.4796	95.5204	0.6280
56.5	67,910	1,379	2.0306	97.9694	0.5999
57.5	65,157	8,755	13.4368	86.5632	0.5877
58.5	55,848	3,000	5.3717	94.6283	0.5087
59.5	51,769	3,079	5.9476	94.0524	0.4814
60.5	47,207	2,310	4.8933	95.1067	0.4528
61.5	41,377	9,809	23.7064	76.2936	0.4306
62.5	30,801	4,666	15.1489	84.8511	0.3285
63.5	25,826	15,801	61.1825	38.8175	0.2788
64.5	9,793	0	0.0000	100.0000	0.1082
65.5	8,958	221	2.4671	97.5329	0.1082
66.5	7,028	426	6.0615	93.9385	0.1055
67.5	6,302	3	0.0476	99.9524	0.0991
68.5	6,299	1,108	17.5901	82.4099	0.0991
69.5	5,191	427	8.2258	91.7742	0.0817
70.5	4,764	442	9.2779	90.7221	0.0749
71.5	4,322	539	12.4711	87.5289	0.0680
72.5	3,783	2,548	67.3540	32.6460	0.0595
73.5	1,235	0	0.0000	100.0000	0.0194
74.5	1,235	0	0.0000	100.0000	0.0194
75.5	1,235	1,235	100.0000	0.0000	0.0194
76.5	0	0	0.0000	100.0000	0.0000

Best Fit Curve Results
Empire District Electric Co.
Account: 316 - Steam Misc. Power Plant Equip.

Curve	Life	Sum of Squared Differences
BAND	1954 - 2003	
R4	56.0	1,840.939
R3	55.0	2,502.331
S4	57.0	3,418.946
S3	56.0	3,482.890
L4	58.0	3,789.427
R2.5	54.0	3,947.791
R5	57.0	4,328.967
L5	58.0	4,349.094
S2	56.0	5,499.528
S5	58.0	5,742.239
R2	54.0	6,300.854
L3	58.0	6,564.934
S1.5	55.0	7,118.385
R1.5	53.0	9,321.743
S1	55.0	9,438.782
S6	59.0	9,974.730
L2	59.0	10,891.629
S0.5	55.0	12,061.992
R1	53.0	13,354.710
L1.5	59.0	13,395.559
S0	55.0	15,396.669
L1	59.0	16,789.948
R0.5	53.0	18,825.785
L0.5	60.0	19,681.222
S-0.5	55.0	19,817.403
L0	61.0	23,144.031
O1	55.0	25,301.844
O2	61.0	25,805.616
SQ	59.0	25,826.504
O3	61.0	43,089.391
O4	61.0	66,605.119

Analytical Parameters

OLT Placement Band: 1915 - 2003
 OLT Experience Band: 1954 - 2003
 Minimum Life Parameter: 3
 Maximum Life Parameter: 61
 Life Increment Parameter: 1
 Max Age (T-Cut): 76.5



Analytical Parameters

OLT Placement Band:	1915 - 2003
OLT Experience Band:	1954 - 2003
Minimum Life Parameter:	3
Maximum Life Parameter:	61
Life Increment Parameter:	1
Max Age (T-Cut):	76.5

Empire District Electric Company

Production Plant

331.00 - Hydro. Structures and Improvements

Empire District Electric Co.
Account: 331.00 - Hydro. Structures and Improvements

Analysis: T-Cut at 71.5 chosen because there are insufficient retirements/exposures beyond this age.
Best Fit Chosen

Observed Life Table Results

Empire District Electric Co.

Account: 331.00 - Hydro. Structures and Improvements

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1901 - 2003			
0	709,974	17,350	2.4438	97.5562	1.0000
0.5	632,037	0	0.0000	100.0000	0.9756
1.5	632,037	0	0.0000	100.0000	0.9756
2.5	624,390	85	0.0136	99.9864	0.9756
3.5	624,305	0	0.0000	100.0000	0.9754
4.5	618,125	0	0.0000	100.0000	0.9754
5.5	607,460	0	0.0000	100.0000	0.9754
6.5	484,901	1,449	0.2988	99.7012	0.9754
7.5	479,040	0	0.0000	100.0000	0.9725
8.5	452,449	0	0.0000	100.0000	0.9725
9.5	431,272	1,438	0.3334	99.6666	0.9725
10.5	429,834	1,105	0.2571	99.7429	0.9693
11.5	426,240	0	0.0000	100.0000	0.9668
12.5	423,962	733	0.1729	99.8271	0.9668
13.5	404,640	0	0.0000	100.0000	0.9651
14.5	316,452	433	0.1368	99.8632	0.9651
15.5	316,019	0	0.0000	100.0000	0.9638
16.5	304,728	1,374	0.4509	99.5491	0.9638
17.5	296,832	1,146	0.3861	99.6139	0.9594
18.5	295,686	0	0.0000	100.0000	0.9557
19.5	295,686	1,417	0.4792	99.5208	0.9557
20.5	294,269	1,447	0.4917	99.5083	0.9512
21.5	289,678	2,695	0.9303	99.0697	0.9465
22.5	286,552	1,612	0.5626	99.4374	0.9377
23.5	284,940	1,983	0.6959	99.3041	0.9324
24.5	282,223	101	0.0358	99.9642	0.9259
25.5	280,671	120	0.0428	99.9572	0.9256
26.5	279,198	899	0.3220	99.6780	0.9252
27.5	274,037	0	0.0000	100.0000	0.9222
28.5	274,038	276	0.1007	99.8993	0.9222
29.5	273,720	1,433	0.5234	99.4766	0.9213
30.5	270,208	611	0.2261	99.7739	0.9165
31.5	269,597	0	0.0000	100.0000	0.9144
32.5	261,382	264	0.1010	99.8990	0.9144
33.5	260,644	73	0.0280	99.9720	0.9135
34.5	258,743	980	0.3787	99.6213	0.9132
35.5	252,218	184	0.0730	99.9270	0.9097
36.5	250,400	1,502	0.5998	99.4002	0.9091
37.5	246,713	0	0.0000	100.0000	0.9036
38.5	244,627	0	0.0000	100.0000	0.9036
39.5	244,481	1,222	0.4998	99.5002	0.9036
40.5	243,259	1,307	0.5373	99.4627	0.8991
41.5	241,819	559	0.2312	99.7688	0.8943
42.5	241,260	3,466	1.4366	98.5634	0.8922
43.5	237,794	2,164	0.9100	99.0900	0.8794
44.5	235,630	4,625	1.9627	98.0373	0.8714

Observed Life Table Results
Empire District Electric Co.
Account: 331.00 - Hydro. Structures and Improvements

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1901 - 2003			
45.5	231,005	0	0.0000	100.0000	0.8543
46.5	231,005	0	0.0000	100.0000	0.8543
47.5	230,413	4,143	1.7981	98.2019	0.8543
48.5	226,270	16,796	7.4230	92.5770	0.8389
49.5	209,228	18,521	8.8521	91.1479	0.7767
50.5	190,707	386	0.2024	99.7976	0.7079
51.5	189,571	133	0.0702	99.9298	0.7065
52.5	189,438	132	0.0697	99.9303	0.7060
53.5	189,306	21,395	11.3018	88.6982	0.7055
54.5	167,911	6,307	3.7562	96.2438	0.6258
55.5	161,604	268	0.1658	99.8342	0.6022
56.5	159,212	268	0.1680	99.8320	0.6012
57.5	158,945	531	0.3341	99.6659	0.6002
58.5	149,976	1,599	1.0664	98.9336	0.5982
59.5	147,251	0	0.0000	100.0000	0.5919
60.5	147,162	0	0.0000	100.0000	0.5919
61.5	147,162	0	0.0000	100.0000	0.5919
62.5	146,430	0	0.0000	100.0000	0.5919
63.5	144,162	735	0.5095	99.4905	0.5919
64.5	142,983	4,669	3.2654	96.7346	0.5888
65.5	137,509	6,815	4.9560	95.0440	0.5696
66.5	130,694	0	0.0000	100.0000	0.5414
67.5	130,525	0	0.0000	100.0000	0.5414
68.5	128,337	848	0.6608	99.3392	0.5414
69.5	127,489	58	0.0455	99.9545	0.5378
70.5	126,163	96	0.0761	99.9239	0.5376
71.5	126,067	8,878	7.0423	92.9577	0.5371
72.5	20,329	96	0.4722	99.5278	0.4993
73.5	19,554	0	0.0000	100.0000	0.4970
74.5	19,554	0	0.0000	100.0000	0.4970
75.5	17,631	0	0.0000	100.0000	0.4970
76.5	15,722	811	5.1558	94.8442	0.4970
77.5	11,497	890	7.7411	92.2589	0.4713
78.5	7,056	0	0.0000	100.0000	0.4349
79.5	5,793	0	0.0000	100.0000	0.4349
80.5	5,476	0	0.0000	100.0000	0.4349
81.5	5,476	0	0.0000	100.0000	0.4349
82.5	5,125	0	0.0000	100.0000	0.4349
83.5	5,125	0	0.0000	100.0000	0.4349
84.5	5,125	103	2.0098	97.9902	0.4349
85.5	5,022	1,001	19.9323	80.0677	0.4261
86.5	4,021	3,896	96.8913	3.1087	0.3412
87.5	37	0	0.0000	100.0000	0.0106
88.5	0	0	0.0000	100.0000	0.0106
89.5	0	0	0.0000	100.0000	0.0106
90.5	0	0	0.0000	100.0000	0.0106

9/17/2004

Snavely King Majoros O'Connor & Lee, Inc.
Depreciation Analysis

Observed Life Table Results**Empire District Electric Co.****Account: 331.00 - Hydro. Structures and Improvements**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1901 - 2003			
91.5	0	0	0.0000	100.0000	0.0106
92.5	0	0	0.0000	100.0000	0.0106
93.5	0	0	0.0000	100.0000	0.0106
94.5	0	0	0.0000	100.0000	0.0106
95.5	0	0	0.0000	100.0000	0.0106
96.5	0	0	0.0000	100.0000	0.0106
97.5	0	0	0.0000	100.0000	0.0106
98.5	0	0	0.0000	100.0000	0.0106
99.5	0	0	0.0000	100.0000	0.0106
100.5	0	0	0.0000	100.0000	0.0106
101.5	0	0	0.0000	100.0000	0.0106
BAND		1955 - 2003			
0	453,102	4,570	1.0086	98.9914	1.0000
0.5	388,215	0	0.0000	100.0000	0.9899
1.5	388,804	0	0.0000	100.0000	0.9899
2.5	381,907	85	0.0223	99.9777	0.9899
3.5	381,822	0	0.0000	100.0000	0.9897
4.5	375,642	0	0.0000	100.0000	0.9897
5.5	365,053	0	0.0000	100.0000	0.9897
6.5	242,494	1,449	0.5975	99.4025	0.9897
7.5	241,917	0	0.0000	100.0000	0.9838
8.5	215,356	0	0.0000	100.0000	0.9838
9.5	203,742	1,438	0.7058	99.2942	0.9838
10.5	206,661	1,105	0.5347	99.4653	0.9768
11.5	203,391	0	0.0000	100.0000	0.9716
12.5	201,113	733	0.3645	99.6355	0.9716
13.5	182,719	0	0.0000	100.0000	0.9681
14.5	98,265	433	0.4406	99.5594	0.9681
15.5	98,820	0	0.0000	100.0000	0.9638
16.5	88,941	1,374	1.5448	98.4552	0.9638
17.5	81,226	1,146	1.4109	98.5891	0.9489
18.5	80,249	0	0.0000	100.0000	0.9355
19.5	82,437	1,417	1.7189	98.2811	0.9355
20.5	81,020	1,447	1.7860	98.2140	0.9194
21.5	77,697	2,695	3.4686	96.5314	0.9030
22.5	74,571	1,612	2.1617	97.8383	0.8717
23.5	169,819	1,983	1.1677	98.8323	0.8529
24.5	172,864	101	0.0584	99.9416	0.8429
25.5	171,312	120	0.0700	99.9300	0.8424
26.5	171,762	899	0.5234	99.4766	0.8418
27.5	169,776	0	0.0000	100.0000	0.8374
28.5	174,850	276	0.1578	99.8422	0.8374
29.5	178,083	1,433	0.8045	99.1955	0.8361
30.5	175,834	611	0.3475	99.6525	0.8294
31.5	175,540	0	0.0000	100.0000	0.8265
32.5	167,325	264	0.1578	99.8422	0.8265

Observed Life Table Results
Empire District Electric Co.
Account: 331.00 - Hydro. Structures and Improvements

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1901 - 2003			
33.5	166,938	73	0.0437	99.9563	0.8252
34.5	165,037	980	0.5937	99.4063	0.8248
35.5	158,512	184	0.1161	99.8839	0.8199
36.5	156,694	1,502	0.9586	99.0414	0.8190
37.5	153,007	0	0.0000	100.0000	0.8111
38.5	152,627	0	0.0000	100.0000	0.8111
39.5	152,717	1,222	0.8002	99.1998	0.8111
40.5	153,469	1,307	0.8516	99.1484	0.8046
41.5	202,242	559	0.2764	99.7236	0.7978
42.5	201,683	3,466	1.7185	98.2815	0.7956
43.5	198,455	2,164	1.0904	98.9096	0.7819
44.5	196,291	4,625	2.3561	97.6439	0.7734
45.5	191,666	0	0.0000	100.0000	0.7552
46.5	191,666	0	0.0000	100.0000	0.7552
47.5	191,074	4,143	2.1683	97.8317	0.7552
48.5	186,931	16,796	8.9851	91.0149	0.7388
49.5	188,087	18,521	9.8470	90.1530	0.6724
50.5	169,566	386	0.2276	99.7724	0.6062
51.5	168,430	133	0.0790	99.9210	0.6048
52.5	168,297	132	0.0784	99.9216	0.6043
53.5	189,306	21,395	11.3018	88.6982	0.6039
54.5	167,911	6,307	3.7562	96.2438	0.5356
55.5	161,604	268	0.1658	99.8342	0.5155
56.5	159,212	268	0.1680	99.8320	0.5146
57.5	158,945	531	0.3341	99.6659	0.5138
58.5	149,976	1,599	1.0664	98.9336	0.5121
59.5	147,251	0	0.0000	100.0000	0.5066
60.5	147,162	0	0.0000	100.0000	0.5066
61.5	147,162	0	0.0000	100.0000	0.5066
62.5	146,430	0	0.0000	100.0000	0.5066
63.5	144,162	735	0.5095	99.4905	0.5066
64.5	142,983	4,669	3.2654	96.7346	0.5040
65.5	137,509	6,815	4.9560	95.0440	0.4876
66.5	130,694	0	0.0000	100.0000	0.4634
67.5	130,525	0	0.0000	100.0000	0.4634
68.5	128,337	848	0.6608	99.3392	0.4634
69.5	127,489	58	0.0455	99.9545	0.4603
70.5	126,163	96	0.0761	99.9239	0.4601
71.5	126,067	8,878	7.0423	92.9577	0.4598
72.5	20,329	96	0.4722	99.5278	0.4274
73.5	19,554	0	0.0000	100.0000	0.4254
74.5	19,554	0	0.0000	100.0000	0.4254
75.5	17,631	0	0.0000	100.0000	0.4254
76.5	15,722	811	5.1558	94.8442	0.4254
77.5	11,497	890	7.7411	92.2589	0.4034
78.5	7,056	0	0.0000	100.0000	0.3722

Observed Life Table Results

Empire District Electric Co.

Account: 331.00 - Hydro. Structures and Improvements

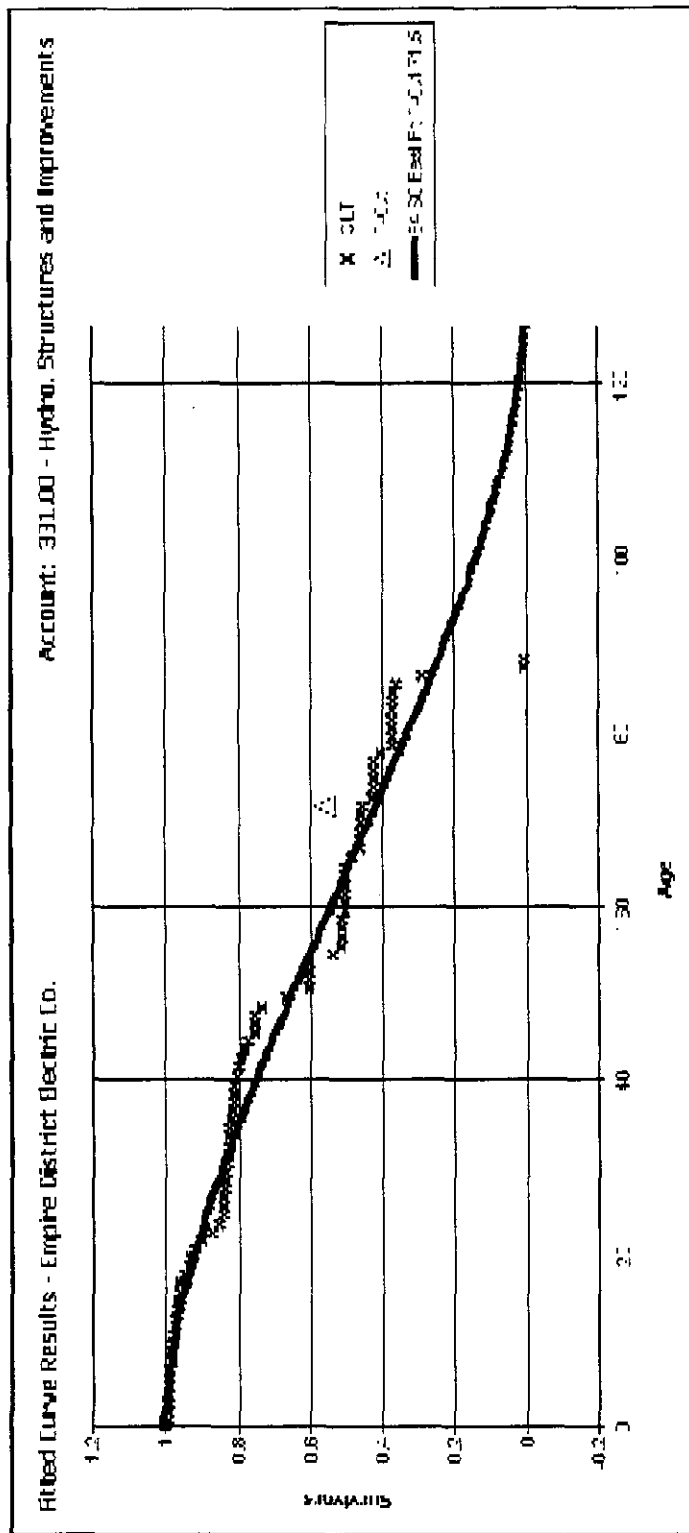
Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1901 - 2003			
79.5	5,793	0	0.0000	100.0000	0.3722
80.5	5,476	0	0.0000	100.0000	0.3722
81.5	5,476	0	0.0000	100.0000	0.3722
82.5	5,125	0	0.0000	100.0000	0.3722
83.5	5,125	0	0.0000	100.0000	0.3722
84.5	5,125	103	2.0098	97.9902	0.3722
85.5	5,022	1,001	19.9323	80.0677	0.3647
86.5	4,021	3,896	96.8913	3.1087	0.2920
87.5	37	0	0.0000	100.0000	0.0091
88.5	0	0	0.0000	100.0000	0.0091

Best Fit Curve Results
Empire District Electric Co.
Account: 331.00 - Hydro. Structures and Improvements

Curve	Life	Sum of Squared Differences
BAND	1955 - 2003	
S0	64.0	889.821
S0.5	63.0	933.072
L1	69.0	942.537
R1.5	61.0	971.328
R1	62.0	993.990
L0.5	72.0	1,076.173
L1.5	67.0	1,128.427
S-0.5	67.0	1,431.241
S1	62.0	1,475.605
L0	76.0	1,601.846
R2	60.0	1,602.142
R0.5	65.0	1,656.198
L2	65.0	1,984.400
S1.5	61.0	2,402.147
O2	80.0	2,607.847
O1	71.0	2,608.897
R2.5	60.0	2,976.818
O3	112.0	3,245.672
S2	61.0	3,822.269
L3	63.0	5,002.028
R3	60.0	5,053.326
O4	124.0	5,595.461
S3	61.0	7,593.737
L4	61.0	10,541.581
R4	61.0	10,622.458
S4	61.0	14,298.905
L5	61.0	18,009.287
R5	62.0	20,032.400
S5	62.0	23,240.443
S6	63.0	33,710.564
SQ	65.0	57,191.635

Analytical Parameters

OLT Placement Band: 1901 - 2003
 OLT Experience Band: 1955 - 2003
 Minimum Life Parameter: 10
 Maximum Life Parameter: 124
 Life Increment Parameter: 1
 Max Age (T-Cut): 71.5



Analytical Parameters

OLT Placement Band:	1901 - 2003
OLT Experience Band:	1955 - 2003
Minimum Life Parameter:	10
Maximum Life Parameter:	124
Life Increment Parameter:	1
Max Age (T-Cut):	71.5

Empire District Electric Company

Production Plant

332.00 - Reservoirs, Dams and Waterways

Empire District Electric Co.

Account: 332.00 - Reservoirs, Dams and Waterways

Analysis: T-Cut at 72.5 chosen because there are insufficient retirements beyond this age.
Best Fit not chosen because of the relative closeness of the first and second best fit
(SSD ~ 6,958 vs. 7,583).

Observed Life Table Results

Empire District Electric Co.

Account: 332.00 - Reservoirs, Dams and Waterways

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1901 - 2003			
0	2,647,039	380,645	14.3800	85.6200	1.0000
0.5	1,913,337	3,232	0.1689	99.8311	0.8562
1.5	1,884,544	41,928	2.2248	97.7752	0.8548
2.5	1,842,616	13,050	0.7082	99.2918	0.8357
3.5	1,803,632	13,543	0.7509	99.2491	0.8298
4.5	1,790,089	1,514	0.0846	99.9154	0.8236
5.5	1,779,212	25,268	1.4202	98.5798	0.8229
6.5	1,748,734	0	0.0000	100.0000	0.8112
7.5	1,748,734	2,148	0.1228	99.8772	0.8112
8.5	1,733,350	332	0.0192	99.9808	0.8102
9.5	1,733,018	13,235	0.7637	99.2363	0.8101
10.5	1,733,018	0	0.0000	100.0000	0.8039
11.5	1,733,018	1,287	0.0743	99.9257	0.8039
12.5	1,725,835	0	0.0000	100.0000	0.8033
13.5	1,725,835	0	0.0000	100.0000	0.8033
14.5	1,717,505	0	0.0000	100.0000	0.8033
15.5	1,626,996	404	0.0248	99.9752	0.8033
16.5	1,610,791	0	0.0000	100.0000	0.8031
17.5	1,595,082	0	0.0000	100.0000	0.8031
18.5	1,595,082	0	0.0000	100.0000	0.8031
19.5	1,595,082	0	0.0000	100.0000	0.8031
20.5	1,595,082	0	0.0000	100.0000	0.8031
21.5	1,595,082	0	0.0000	100.0000	0.8031
22.5	1,595,082	278	0.0174	99.9826	0.8031
23.5	1,504,486	245	0.0163	99.9837	0.8029
24.5	1,504,241	0	0.0000	100.0000	0.8028
25.5	1,504,241	0	0.0000	100.0000	0.8028
26.5	1,504,241	0	0.0000	100.0000	0.8028
27.5	1,504,241	0	0.0000	100.0000	0.8028
28.5	1,504,241	0	0.0000	100.0000	0.8028
29.5	1,504,241	0	0.0000	100.0000	0.8028
30.5	1,504,241	0	0.0000	100.0000	0.8028
31.5	1,504,241	0	0.0000	100.0000	0.8028
32.5	1,504,241	0	0.0000	100.0000	0.8028
33.5	1,504,241	0	0.0000	100.0000	0.8028
34.5	1,504,241	362	0.0241	99.9759	0.8028
35.5	1,503,879	0	0.0000	100.0000	0.8026
36.5	1,503,879	0	0.0000	100.0000	0.8026
37.5	1,503,879	0	0.0000	100.0000	0.8026
38.5	1,503,879	0	0.0000	100.0000	0.8026
39.5	1,503,879	0	0.0000	100.0000	0.8026
40.5	1,503,879	0	0.0000	100.0000	0.8026
41.5	1,503,879	27,690	1.8412	98.1588	0.8026
42.5	1,476,189	55,047	3.7290	96.2710	0.7878
43.5	1,421,142	0	0.0000	100.0000	0.7584
44.5	1,418,525	1,042	0.0735	99.9265	0.7584

Observed Life Table Results
Empire District Electric Co.

Account: 332.00 - Reservoirs, Dams and Waterways

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1901 - 2003			
45.5	1,415,175	0	0.0000	100.0000	0.7579
46.5	1,415,175	0	0.0000	100.0000	0.7579
47.5	1,415,175	10,287	0.7269	99.2731	0.7579
48.5	1,397,107	136,114	9.7426	90.2574	0.7524
49.5	1,260,993	1,205	0.0956	99.9044	0.6791
50.5	1,259,788	0	0.0000	100.0000	0.6784
51.5	1,259,788	0	0.0000	100.0000	0.6784
52.5	1,259,788	3,960	0.3143	99.6857	0.6784
53.5	1,255,828	62,310	4.9617	95.0383	0.6763
54.5	1,191,862	0	0.0000	100.0000	0.6427
55.5	1,191,862	0	0.0000	100.0000	0.6427
56.5	1,191,862	45,160	3.7890	96.2110	0.6427
57.5	1,146,702	0	0.0000	100.0000	0.6184
58.5	1,146,702	0	0.0000	100.0000	0.6184
59.5	1,146,702	0	0.0000	100.0000	0.6184
60.5	1,146,702	0	0.0000	100.0000	0.6184
61.5	1,146,702	0	0.0000	100.0000	0.6184
62.5	1,146,702	0	0.0000	100.0000	0.6184
63.5	1,146,649	0	0.0000	100.0000	0.6184
64.5	1,145,576	0	0.0000	100.0000	0.6184
65.5	1,145,074	3,429	0.2995	99.7005	0.6184
66.5	1,141,645	3,429	0.3004	99.6996	0.6165
67.5	1,138,216	0	0.0000	100.0000	0.6147
68.5	1,138,216	0	0.0000	100.0000	0.6147
69.5	1,138,216	7,944	0.6979	99.3021	0.6147
70.5	1,130,272	0	0.0000	100.0000	0.6104
71.5	1,130,272	3,776	0.3341	99.6659	0.6104
72.5	1,017,872	0	0.0000	100.0000	0.6084
73.5	1,009,578	0	0.0000	100.0000	0.6084
74.5	1,009,578	0	0.0000	100.0000	0.6084
75.5	1,009,578	0	0.0000	100.0000	0.6084
76.5	961,282	33,535	3.4886	96.5114	0.6084
77.5	927,715	-33,535	-3.6148	103.6148	0.5871
78.5	948,608	0	0.0000	100.0000	0.6084
79.5	917,204	0	0.0000	100.0000	0.6084
80.5	894,893	0	0.0000	100.0000	0.6084
81.5	479,051	0	0.0000	100.0000	0.6084
82.5	479,051	0	0.0000	100.0000	0.6084
83.5	468,666	0	0.0000	100.0000	0.6084
84.5	415,045	0	0.0000	100.0000	0.6084
85.5	415,045	0	0.0000	100.0000	0.6084
86.5	413,168	0	0.0000	100.0000	0.6084
87.5	388,799	0	0.0000	100.0000	0.6084
88.5	369,665	0	0.0000	100.0000	0.6084
89.5	365,379	0	0.0000	100.0000	0.6084
90.5	6,786	0	0.0000	100.0000	0.6084

Observed Life Table Results

Empire District Electric Co.

Account: 332.00 - Reservoirs, Dams and Waterways

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1901 - 2003			
91.5	6,786	0	0.0000	100.0000	0.6084
92.5	6,786	0	0.0000	100.0000	0.6084
93.5	0	0	0.0000	100.0000	0.6084
94.5	0	0	0.0000	100.0000	0.6084
95.5	0	0	0.0000	100.0000	0.6084
96.5	0	0	0.0000	100.0000	0.6084
97.5	0	0	0.0000	100.0000	0.6084
98.5	0	0	0.0000	100.0000	0.6084
99.5	0	0	0.0000	100.0000	0.6084
100.5	0	0	0.0000	100.0000	0.6084
101.5	0	0	0.0000	100.0000	0.6084
BAND		1954 - 2003			
0	797,158	22,822	2.8629	97.1371	1.0000
0.5	421,279	3,232	0.7672	99.2328	0.9714
1.5	392,486	41,928	10.6827	89.3173	0.9639
2.5	350,558	13,050	3.7226	96.2774	0.8609
3.5	311,574	13,543	4.3466	95.6534	0.8289
4.5	299,687	1,514	0.5052	99.4948	0.7929
5.5	288,810	25,268	8.7490	91.2510	0.7889
6.5	258,332	0	0.0000	100.0000	0.7198
7.5	258,332	2,148	0.8315	99.1685	0.7198
8.5	242,948	332	0.1367	99.8633	0.7139
9.5	242,616	13,235	5.4553	94.5447	0.7129
10.5	242,616	0	0.0000	100.0000	0.6740
11.5	242,894	1,287	0.5299	99.4701	0.6740
12.5	235,956	0	0.0000	100.0000	0.6704
13.5	236,009	0	0.0000	100.0000	0.6704
14.5	228,752	0	0.0000	100.0000	0.6704
15.5	138,745	404	0.2912	99.7088	0.6704
16.5	122,540	0	0.0000	100.0000	0.6685
17.5	106,831	0	0.0000	100.0000	0.6685
18.5	106,831	0	0.0000	100.0000	0.6685
19.5	106,831	0	0.0000	100.0000	0.6685
20.5	106,831	0	0.0000	100.0000	0.6685
21.5	106,831	0	0.0000	100.0000	0.6685
22.5	260,615	278	0.1067	99.8933	0.6685
23.5	178,313	245	0.1374	99.8626	0.6678
24.5	178,068	0	0.0000	100.0000	0.6668
25.5	178,430	0	0.0000	100.0000	0.6668
26.5	226,726	0	0.0000	100.0000	0.6668
27.5	226,758	0	0.0000	100.0000	0.6668
28.5	239,400	0	0.0000	100.0000	0.6668
29.5	270,804	0	0.0000	100.0000	0.6668
30.5	293,115	0	0.0000	100.0000	0.6668
31.5	708,957	0	0.0000	100.0000	0.6668
32.5	708,957	0	0.0000	100.0000	0.6668

Observed Life Table Results

Empire District Electric Co.

Account: 332.00 - Reservoirs, Dams and Waterways

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1901 - 2003			
33.5	719,342	0	0.0000	100.0000	0.6668
34.5	772,963	362	0.0468	99.9532	0.6668
35.5	772,601	0	0.0000	100.0000	0.6665
36.5	774,478	0	0.0000	100.0000	0.6665
37.5	798,847	0	0.0000	100.0000	0.6665
38.5	817,981	0	0.0000	100.0000	0.6665
39.5	822,267	0	0.0000	100.0000	0.6665
40.5	1,430,823	0	0.0000	100.0000	0.6665
41.5	1,430,823	27,690	1.9352	98.0648	0.6665
42.5	1,403,133	55,047	3.9231	96.0769	0.6536
43.5	1,354,872	0	0.0000	100.0000	0.6280
44.5	1,352,255	1,042	0.0771	99.9229	0.6280
45.5	1,348,905	0	0.0000	100.0000	0.6275
46.5	1,348,905	0	0.0000	100.0000	0.6275
47.5	1,348,905	10,287	0.7626	99.2374	0.6275
48.5	1,330,837	136,114	10.2277	89.7723	0.6227
49.5	1,194,723	1,205	0.1009	99.8991	0.5590
50.5	1,193,518	0	0.0000	100.0000	0.5585
51.5	1,193,518	0	0.0000	100.0000	0.5585
52.5	1,259,788	3,960	0.3143	99.6857	0.5585
53.5	1,255,828	62,310	4.9617	95.0383	0.5567
54.5	1,191,862	0	0.0000	100.0000	0.5291
55.5	1,191,862	0	0.0000	100.0000	0.5291
56.5	1,191,862	45,160	3.7890	96.2110	0.5291
57.5	1,146,702	0	0.0000	100.0000	0.5090
58.5	1,146,702	0	0.0000	100.0000	0.5090
59.5	1,146,702	0	0.0000	100.0000	0.5090
60.5	1,146,702	0	0.0000	100.0000	0.5090
61.5	1,146,702	0	0.0000	100.0000	0.5090
62.5	1,146,702	0	0.0000	100.0000	0.5090
63.5	1,146,649	0	0.0000	100.0000	0.5090
64.5	1,145,576	0	0.0000	100.0000	0.5090
65.5	1,145,074	3,429	0.2995	99.7005	0.5090
66.5	1,141,645	3,429	0.3004	99.6996	0.5075
67.5	1,138,216	0	0.0000	100.0000	0.5060
68.5	1,138,216	0	0.0000	100.0000	0.5060
69.5	1,138,216	7,944	0.6979	99.3021	0.5060
70.5	1,130,272	0	0.0000	100.0000	0.5025
71.5	1,130,272	3,776	0.3341	99.6659	0.5025
72.5	1,017,872	0	0.0000	100.0000	0.5008
73.5	1,009,578	0	0.0000	100.0000	0.5008
74.5	1,009,578	0	0.0000	100.0000	0.5008
75.5	1,009,578	0	0.0000	100.0000	0.5008
76.5	961,282	33,535	3.4886	96.5114	0.5008
77.5	927,715	-33,535	-3.6148	103.6148	0.4833
78.5	948,608	0	0.0000	100.0000	0.5008

Observed Life Table Results

Empire District Electric Co.

Account: 332.00 - Reservoirs, Dams and Waterways

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1901 - 2003			
79.5	917,204	0	0.0000	100.0000	0.5008
80.5	894,893	0	0.0000	100.0000	0.5008
81.5	479,051	0	0.0000	100.0000	0.5008
82.5	479,051	0	0.0000	100.0000	0.5008
83.5	468,666	0	0.0000	100.0000	0.5008
84.5	415,045	0	0.0000	100.0000	0.5008
85.5	415,045	0	0.0000	100.0000	0.5008
86.5	413,168	0	0.0000	100.0000	0.5008
87.5	388,799	0	0.0000	100.0000	0.5008
88.5	369,665	0	0.0000	100.0000	0.5008
89.5	365,379	0	0.0000	100.0000	0.5008
90.5	6,786	0	0.0000	100.0000	0.5008
91.5	6,786	0	0.0000	100.0000	0.5008
92.5	6,786	0	0.0000	100.0000	0.5008
93.5	0	0	0.0000	100.0000	0.5008

Best Fit Curve Results

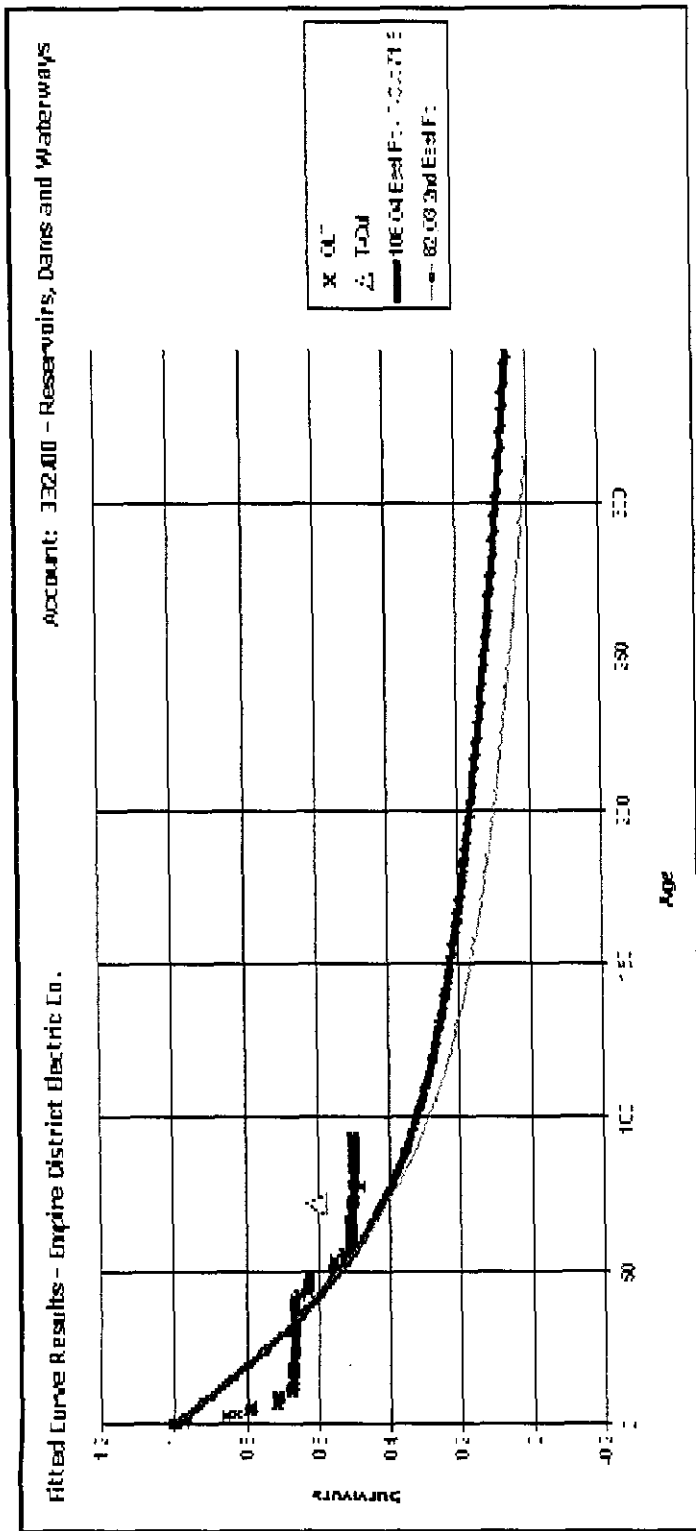
Empire District Electric Co.

Account: 332.00 - Reservoirs, Dams and Waterways

Curve	Life	Sum of Squared Differences
BAND	1954 - 2003	
O4	108.0	6,958.848
O3	82.0	7,583.534
O2	65.0	9,221.004
O1	58.0	9,253.388
R0.5	57.0	12,134.040
L0	62.0	12,437.902
S-0.5	57.0	13,022.830
L0.5	61.0	15,457.418
R1	56.0	16,046.817
S0	57.0	17,742.236
L1	60.0	19,114.254
R1.5	57.0	20,384.150
S0.5	57.0	21,541.925
L1.5	59.0	23,172.210
R2	57.0	25,502.371
S1	57.0	25,952.562
L2	59.0	28,067.715
S1.5	58.0	30,022.655
R2.5	58.0	30,812.597
S2	58.0	34,653.978
R3	58.0	36,818.007
L3	59.0	37,475.853
S3	59.0	43,265.663
R4	60.0	47,773.360
L4	59.0	48,201.580
S4	60.0	54,406.889
L5	61.0	59,199.648
R5	62.0	61,551.868
S5	62.0	65,796.664
S6	64.0	76,977.322
SQ	71.0	100,165.489

Analytical Parameters

OLT Placement Band: 1901 - 2003
 OLT Experience Band: 1954 - 2003
 Minimum Life Parameter: 10
 Maximum Life Parameter: 124
 Life Increment Parameter: 1
 Max Age (T-Cut): 71.5



Analytical Parameters

OLT Placement Band:	1901 - 2003
OLT Experience Band:	1954 - 2003
Minimum Life Parameter:	10
Maximum Life Parameter:	124
Life Increment Parameter:	1
Max Age (T-Cut):	71.5

Empire District Electric Company

Production Plant

333.00 - Waterwheels, Turbines and Generators

Empire District Electric Co.

Account: 333.00 - Waterwheels, Turbines and Generators

Analysis: T-Cut at 72.5 chosen because there are insufficient retirements beyond this age.
Best Fit Chosen

Observed Life Table Results

Empire District Electric Co.

Account: 333.00 - Waterwheels, Turbines and Generators

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1905 - 2003			
0	891,221	0	0.0000	100.0000	1.0000
0.5	882,901	0	0.0000	100.0000	1.0000
1.5	483,683	0	0.0000	100.0000	1.0000
2.5	483,683	7	0.0014	99.9986	1.0000
3.5	483,676	0	0.0000	100.0000	1.0000
4.5	483,676	0	0.0000	100.0000	1.0000
5.5	483,676	0	0.0000	100.0000	1.0000
6.5	483,676	0	0.0000	100.0000	1.0000
7.5	483,676	0	0.0000	100.0000	1.0000
8.5	483,676	0	0.0000	100.0000	1.0000
9.5	483,676	0	0.0000	100.0000	1.0000
10.5	483,676	0	0.0000	100.0000	1.0000
11.5	483,676	0	0.0000	100.0000	1.0000
12.5	483,676	0	0.0000	100.0000	1.0000
13.5	483,676	0	0.0000	100.0000	1.0000
14.5	483,676	0	0.0000	100.0000	1.0000
15.5	483,676	3,820	0.7898	99.2102	1.0000
16.5	479,855	0	0.0000	100.0000	0.9921
17.5	479,855	0	0.0000	100.0000	0.9921
18.5	478,975	0	0.0000	100.0000	0.9921
19.5	478,295	0	0.0000	100.0000	0.9921
20.5	478,295	0	0.0000	100.0000	0.9921
21.5	478,295	0	0.0000	100.0000	0.9921
22.5	478,295	0	0.0000	100.0000	0.9921
23.5	478,295	0	0.0000	100.0000	0.9921
24.5	478,295	0	0.0000	100.0000	0.9921
25.5	478,295	0	0.0000	100.0000	0.9921
26.5	478,295	0	0.0000	100.0000	0.9921
27.5	478,295	0	0.0000	100.0000	0.9921
28.5	468,540	0	0.0000	100.0000	0.9921
29.5	468,540	0	0.0000	100.0000	0.9921
30.5	468,540	0	0.0000	100.0000	0.9921
31.5	468,540	0	0.0000	100.0000	0.9921
32.5	468,540	0	0.0000	100.0000	0.9921
33.5	468,540	0	0.0000	100.0000	0.9921
34.5	468,540	0	0.0000	100.0000	0.9921
35.5	468,540	0	0.0000	100.0000	0.9921
36.5	468,540	54,778	11.6912	88.3088	0.9921
37.5	413,762	0	0.0000	100.0000	0.8761
38.5	413,762	0	0.0000	100.0000	0.8761
39.5	413,617	383	0.0926	99.9074	0.8761
40.5	413,234	2,130	0.5154	99.4846	0.8753
41.5	411,104	767	0.1866	99.8134	0.8708
42.5	410,337	0	0.0000	100.0000	0.8692
43.5	375,773	0	0.0000	100.0000	0.8692
44.5	375,773	0	0.0000	100.0000	0.8692

Observed Life Table Results

Empire District Electric Co.

Account: 333.00 - Waterwheels, Turbines and Generators

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1905 - 2003			
45.5	375,773	421	0.1120	99.8880	0.8692
46.5	375,352	9,906	2.6391	97.3609	0.8682
47.5	365,446	0	0.0000	100.0000	0.8453
48.5	365,446	0	0.0000	100.0000	0.8453
49.5	365,446	19,051	5.2131	94.7869	0.8453
50.5	346,395	30,447	8.7897	91.2103	0.8012
51.5	315,948	3,045	0.9638	99.0362	0.7308
52.5	312,903	0	0.0000	100.0000	0.7237
53.5	299,181	0	0.0000	100.0000	0.7237
54.5	299,181	0	0.0000	100.0000	0.7237
55.5	299,181	0	0.0000	100.0000	0.7237
56.5	299,181	0	0.0000	100.0000	0.7237
57.5	299,181	0	0.0000	100.0000	0.7237
58.5	299,181	0	0.0000	100.0000	0.7237
59.5	299,054	0	0.0000	100.0000	0.7237
60.5	299,054	0	0.0000	100.0000	0.7237
61.5	299,054	3,820	1.2774	98.7226	0.7237
62.5	295,234	0	0.0000	100.0000	0.7145
63.5	295,234	50	0.0169	99.9831	0.7145
64.5	286,917	0	0.0000	100.0000	0.7144
65.5	286,844	0	0.0000	100.0000	0.7144
66.5	286,844	0	0.0000	100.0000	0.7144
67.5	286,844	0	0.0000	100.0000	0.7144
68.5	286,844	0	0.0000	100.0000	0.7144
69.5	286,039	0	0.0000	100.0000	0.7144
70.5	286,039	0	0.0000	100.0000	0.7144
71.5	284,467	48,662	17.1063	82.8937	0.7144
72.5	50,069	109	0.2177	99.7823	0.5922
73.5	49,960	0	0.0000	100.0000	0.5909
74.5	49,445	0	0.0000	100.0000	0.5909
75.5	49,445	0	0.0000	100.0000	0.5909
76.5	49,445	0	0.0000	100.0000	0.5909
77.5	49,445	0	0.0000	100.0000	0.5909
78.5	32,545	0	0.0000	100.0000	0.5909
79.5	18,610	0	0.0000	100.0000	0.5909
80.5	14,311	0	0.0000	100.0000	0.5909
81.5	14,311	1,146	8.0078	91.9922	0.5909
82.5	13,165	0	0.0000	100.0000	0.5436
83.5	13,165	0	0.0000	100.0000	0.5436
84.5	13,165	0	0.0000	100.0000	0.5436
85.5	13,165	0	0.0000	100.0000	0.5436
86.5	13,165	0	0.0000	100.0000	0.5436
87.5	13,165	0	0.0000	100.0000	0.5436
88.5	13,165	0	0.0000	100.0000	0.5436
89.5	13,165	0	0.0000	100.0000	0.5436
90.5	6,385	0	0.0000	100.0000	0.5436

Observed Life Table Results

Empire District Electric Co.

Account: 333.00 - Waterwheels, Turbines and Generators

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1905 - 2003			
91.5	6,385	0	0.0000	100.0000	0.5436
92.5	0	0	0.0000	100.0000	0.5436
93.5	0	0	0.0000	100.0000	0.5436
94.5	0	0	0.0000	100.0000	0.5436
95.5	0	0	0.0000	100.0000	0.5436
96.5	0	0	0.0000	100.0000	0.5436
97.5	0	0	0.0000	100.0000	0.5436
BAND		1955 - 2003			
0	457,390	0	0.0000	100.0000	1.0000
0.5	449,070	0	0.0000	100.0000	1.0000
1.5	49,852	0	0.0000	100.0000	1.0000
2.5	49,852	7	0.0140	99.9860	1.0000
3.5	49,845	0	0.0000	100.0000	0.9999
4.5	63,567	0	0.0000	100.0000	0.9999
5.5	63,567	0	0.0000	100.0000	0.9999
6.5	63,567	0	0.0000	100.0000	0.9999
7.5	63,567	0	0.0000	100.0000	0.9999
8.5	63,567	0	0.0000	100.0000	0.9999
9.5	63,567	0	0.0000	100.0000	0.9999
10.5	64,844	0	0.0000	100.0000	0.9999
11.5	64,844	0	0.0000	100.0000	0.9999
12.5	64,844	0	0.0000	100.0000	0.9999
13.5	64,844	0	0.0000	100.0000	0.9999
14.5	64,844	0	0.0000	100.0000	0.9999
15.5	73,111	3,820	5.2249	94.7751	0.9999
16.5	69,363	0	0.0000	100.0000	0.9476
17.5	69,363	0	0.0000	100.0000	0.9476
18.5	68,483	0	0.0000	100.0000	0.9476
19.5	67,803	0	0.0000	100.0000	0.9476
20.5	68,608	0	0.0000	100.0000	0.9476
21.5	68,608	0	0.0000	100.0000	0.9476
22.5	70,180	0	0.0000	100.0000	0.9476
23.5	358,640	0	0.0000	100.0000	0.9476
24.5	358,640	0	0.0000	100.0000	0.9476
25.5	359,155	0	0.0000	100.0000	0.9476
26.5	359,155	0	0.0000	100.0000	0.9476
27.5	361,285	0	0.0000	100.0000	0.9476
28.5	351,530	0	0.0000	100.0000	0.9476
29.5	368,430	0	0.0000	100.0000	0.9476
30.5	382,365	0	0.0000	100.0000	0.9476
31.5	386,664	0	0.0000	100.0000	0.9476
32.5	386,773	0	0.0000	100.0000	0.9476
33.5	386,773	0	0.0000	100.0000	0.9476
34.5	386,773	0	0.0000	100.0000	0.9476
35.5	386,773	0	0.0000	100.0000	0.9476
36.5	386,773	54,778	14.1628	85.8372	0.9476

Observed Life Table Results

Empire District Electric Co.

Account: 333.00 - Waterwheels, Turbines and Generators

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1905 - 2003			
37.5	331,995	0	0.0000	100.0000	0.8134
38.5	331,995	0	0.0000	100.0000	0.8134
39.5	331,850	383	0.1154	99.8846	0.8134
40.5	331,467	2,130	0.6426	99.3574	0.8125
41.5	351,755	767	0.2180	99.7820	0.8072
42.5	350,988	0	0.0000	100.0000	0.8055
43.5	323,230	0	0.0000	100.0000	0.8055
44.5	323,230	0	0.0000	100.0000	0.8055
45.5	323,230	421	0.1302	99.8698	0.8055
46.5	322,809	9,906	3.0687	96.9313	0.8044
47.5	312,903	0	0.0000	100.0000	0.7798
48.5	312,903	0	0.0000	100.0000	0.7798
49.5	365,446	19,051	5.2131	94.7869	0.7798
50.5	346,395	30,447	8.7897	91.2103	0.7391
51.5	315,948	3,045	0.9638	99.0362	0.6741
52.5	312,903	0	0.0000	100.0000	0.6676
53.5	299,181	0	0.0000	100.0000	0.6676
54.5	299,181	0	0.0000	100.0000	0.6676
55.5	299,181	0	0.0000	100.0000	0.6676
56.5	299,181	0	0.0000	100.0000	0.6676
57.5	299,181	0	0.0000	100.0000	0.6676
58.5	299,181	0	0.0000	100.0000	0.6676
59.5	299,054	0	0.0000	100.0000	0.6676
60.5	299,054	0	0.0000	100.0000	0.6676
61.5	299,054	3,820	1.2774	98.7226	0.6676
62.5	295,234	0	0.0000	100.0000	0.6591
63.5	295,234	50	0.0169	99.9831	0.6591
64.5	286,917	0	0.0000	100.0000	0.6590
65.5	286,844	0	0.0000	100.0000	0.6590
66.5	286,844	0	0.0000	100.0000	0.6590
67.5	286,844	0	0.0000	100.0000	0.6590
68.5	286,844	0	0.0000	100.0000	0.6590
69.5	286,039	0	0.0000	100.0000	0.6590
70.5	286,039	0	0.0000	100.0000	0.6590
71.5	284,467	48,662	17.1063	82.8937	0.6590
72.5	50,069	109	0.2177	99.7823	0.5463
73.5	49,960	0	0.0000	100.0000	0.5451
74.5	49,445	0	0.0000	100.0000	0.5451
75.5	49,445	0	0.0000	100.0000	0.5451
76.5	49,445	0	0.0000	100.0000	0.5451
77.5	49,445	0	0.0000	100.0000	0.5451
78.5	32,545	0	0.0000	100.0000	0.5451
79.5	18,610	0	0.0000	100.0000	0.5451
80.5	14,311	0	0.0000	100.0000	0.5451
81.5	14,311	1,146	8.0078	91.9922	0.5451
82.5	13,165	0	0.0000	100.0000	0.5014

Observed Life Table Results

Empire District Electric Co.

Account: 333.00 - Waterwheels, Turbines and Generators

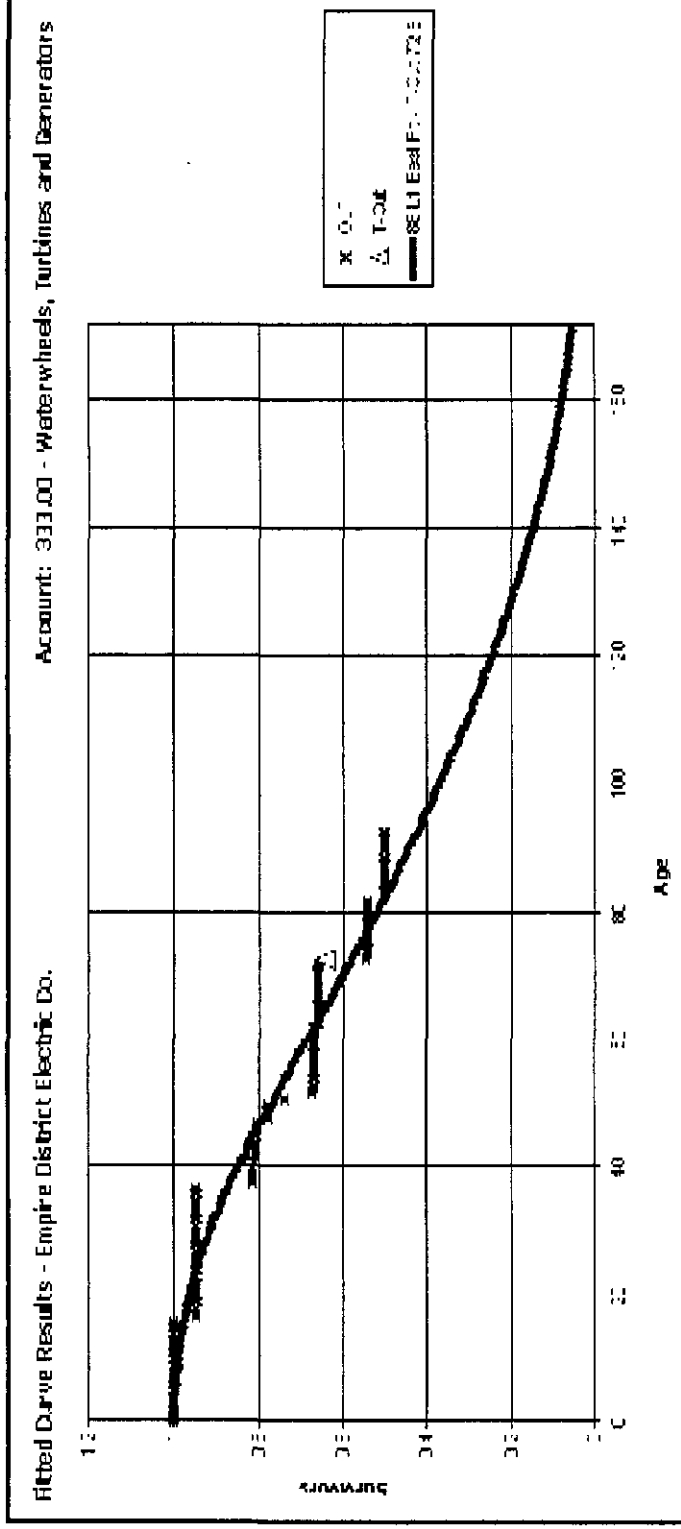
Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1905 - 2003			
83.5	13,165	0	0.0000	100.0000	0.5014
84.5	13,165	0	0.0000	100.0000	0.5014
85.5	13,165	0	0.0000	100.0000	0.5014
86.5	13,165	0	0.0000	100.0000	0.5014
87.5	13,165	0	0.0000	100.0000	0.5014
88.5	13,165	0	0.0000	100.0000	0.5014
89.5	13,165	0	0.0000	100.0000	0.5014
90.5	6,385	0	0.0000	100.0000	0.5014
91.5	6,385	0	0.0000	100.0000	0.5014
92.5	0	0	0.0000	100.0000	0.5014

Best Fit Curve Results
Empire District Electric Co.
Account: 333.00 - Waterwheels, Turbines and Generators

Curve	Life	Sum of Squared Differences
BAND	1955 - 2003	
L1	88.0	860.084
S0	83.0	996.270
S0.5	79.0	1,003.712
L0.5	94.0	1,031.919
L1.5	82.0	1,149.781
R1.5	75.0	1,252.306
S1	75.0	1,312.890
L0	104.0	1,388.284
R2	72.0	1,431.870
R1	80.0	1,441.721
S-0.5	91.0	1,516.173
L2	79.0	1,888.152
R0.5	90.0	1,896.702
S1.5	73.0	1,952.901
R2.5	70.0	2,135.810
O2	117.0	2,288.206
O1	104.0	2,289.957
S2	72.0	2,982.187
R3	69.0	3,349.481
L3	74.0	4,534.335
O3	124.0	5,510.043
S3	70.0	5,814.259
R4	68.0	6,710.469
L4	71.0	8,320.192
S4	69.0	10,721.886
R5	69.0	13,143.825
L5	70.0	13,245.231
S5	70.0	16,240.448
O4	124.0	17,266.456
S6	70.0	21,225.914
SQ	72.0	30,689.566

Analytical Parameters

OLT Placement Band: 1905 - 2003
 OLT Experience Band: 1955 - 2003
 Minimum Life Parameter: 10
 Maximum Life Parameter: 124
 Life Increment Parameter: 1
 Max Age (T-Cut): 72.5



Analytical Parameters

OLT Placement Band: 1905 - 2003
 OLT Experience Band: 1955 - 2003
 Minimum Life Parameter: 10
 Maximum Life Parameter: 124
 Life Increment Parameter: 1
 Max Age (T-Cut): 72.5

Empire District Electric Company

Production Plant

334.00 - Accessory Electric Equipment

Empire District Electric Co.

Account: 334.00 - Accessory Electric Equipment

Analysis: T-Cut at 72.5 chosen because there are insufficient exposures/retirements beyond this age.
3rd Best Fit Chosen because of similarities in curves can produce a similar fit and high
value of SSD (1459 vs.1555 for 3rd best fit)

Observed Life Table Results

Empire District Electric Co.

Account: 334.00 - Accessory Electric Equipment

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1922 - 2003			
0	915,758	609	0.0665	99.9335	1.0000
0.5	919,571	0	0.0000	100.0000	0.9993
1.5	919,571	0	0.0000	100.0000	0.9993
2.5	919,571	0	0.0000	100.0000	0.9993
3.5	769,690	0	0.0000	100.0000	0.9993
4.5	769,690	0	0.0000	100.0000	0.9993
5.5	769,690	0	0.0000	100.0000	0.9993
6.5	786,449	0	0.0000	100.0000	0.9993
7.5	773,994	24,442	3.1578	96.8422	0.9993
8.5	139,522	0	0.0000	100.0000	0.9678
9.5	139,548	0	0.0000	100.0000	0.9678
10.5	139,548	0	0.0000	100.0000	0.9678
11.5	139,548	803	0.5754	99.4246	0.9678
12.5	138,745	0	0.0000	100.0000	0.9622
13.5	137,082	0	0.0000	100.0000	0.9622
14.5	137,082	0	0.0000	100.0000	0.9622
15.5	137,082	0	0.0000	100.0000	0.9622
16.5	137,081	0	0.0000	100.0000	0.9622
17.5	137,081	0	0.0000	100.0000	0.9622
18.5	137,081	0	0.0000	100.0000	0.9622
19.5	134,390	0	0.0000	100.0000	0.9622
20.5	134,390	0	0.0000	100.0000	0.9622
21.5	134,060	0	0.0000	100.0000	0.9622
22.5	133,780	0	0.0000	100.0000	0.9622
23.5	133,780	0	0.0000	100.0000	0.9622
24.5	133,780	0	0.0000	100.0000	0.9622
25.5	132,665	0	0.0000	100.0000	0.9622
26.5	132,421	0	0.0000	100.0000	0.9622
27.5	132,421	1,494	1.1282	98.8718	0.9622
28.5	130,927	508	0.3880	99.6120	0.9514
29.5	130,419	529	0.4056	99.5944	0.9477
30.5	129,890	7,733	5.9535	94.0465	0.9438
31.5	122,157	11,943	9.7771	90.2229	0.8876
32.5	110,214	2,618	2.3754	97.6246	0.8008
33.5	106,481	264	0.2479	99.7521	0.7818
34.5	106,217	-9,532	-8.9737	108.9737	0.7799
35.5	115,748	314	0.2713	99.7287	0.8499
36.5	115,434	3,133	2.7137	97.2863	0.8476
37.5	111,608	529	0.4740	99.5260	0.8246
38.5	111,079	2,170	1.9536	98.0464	0.8207
39.5	108,813	10,073	9.2568	90.7432	0.8046
40.5	96,150	1,230	1.2793	98.7207	0.7301
41.5	94,920	0	0.0000	100.0000	0.7208
42.5	94,920	0	0.0000	100.0000	0.7208
43.5	94,920	1,147	1.2084	98.7916	0.7208
44.5	93,773	0	0.0000	100.0000	0.7121

Observed Life Table Results**Empire District Electric Co.****Account: 334.00 - Accessory Electric Equipment**

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1922 - 2003			
45.5	93,773	265	0.2826	99.7174	0.7121
46.5	93,508	0	0.0000	100.0000	0.7101
47.5	93,508	0	0.0000	100.0000	0.7101
48.5	93,508	1,160	1.2405	98.7595	0.7101
49.5	92,348	317	0.3437	99.6563	0.7013
50.5	92,031	3,102	3.3701	96.6299	0.6989
51.5	88,929	-1,160	-1.3045	101.3045	0.6753
52.5	90,089	0	0.0000	100.0000	0.6841
53.5	89,312	159	0.1780	99.8220	0.6841
54.5	88,927	22	0.0247	99.9753	0.6829
55.5	88,684	0	0.0000	100.0000	0.6827
56.5	87,809	1,001	1.1397	98.8603	0.6827
57.5	86,350	124	0.1440	99.8560	0.6749
58.5	86,226	95	0.1102	99.8898	0.6740
59.5	86,131	217	0.2519	99.7481	0.6732
60.5	85,914	0	0.0000	100.0000	0.6715
61.5	85,547	159	0.1862	99.8138	0.6715
62.5	85,387	22	0.0253	99.9747	0.6703
63.5	85,365	854	1.0004	98.9996	0.6701
64.5	84,089	0	0.0000	100.0000	0.6634
65.5	84,089	318	0.3782	99.6218	0.6634
66.5	83,771	677	0.8082	99.1918	0.6609
67.5	83,094	1,694	2.0387	97.9613	0.6556
68.5	81,400	327	0.4017	99.5983	0.6422
69.5	80,898	0	0.0000	100.0000	0.6396
70.5	80,882	0	0.0000	100.0000	0.6396
71.5	80,210	34,118	42.5352	57.4648	0.6396
72.5	180	0	0.0000	100.0000	0.3676
73.5	180	0	0.0000	100.0000	0.3676
74.5	0	0	0.0000	100.0000	0.3676
75.5	0	0	0.0000	100.0000	0.3676
76.5	0	0	0.0000	100.0000	0.3676
77.5	0	0	0.0000	100.0000	0.3676
78.5	0	0	0.0000	100.0000	0.3676
79.5	0	0	0.0000	100.0000	0.3676
80.5	0	0	0.0000	100.0000	0.3676
BAND		1955 - 2003			
0	802,285	0	0.0000	100.0000	1.0000
0.5	806,707	0	0.0000	100.0000	1.0000
1.5	806,707	0	0.0000	100.0000	1.0000
2.5	806,707	0	0.0000	100.0000	1.0000
3.5	656,826	0	0.0000	100.0000	1.0000
4.5	657,603	0	0.0000	100.0000	1.0000
5.5	657,829	0	0.0000	100.0000	1.0000
6.5	674,976	0	0.0000	100.0000	1.0000
7.5	666,497	24,442	3.6672	96.3328	1.0000

Observed Life Table Results
Empire District Electric Co.
Account: 334.00 - Accessory Electric Equipment

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1922 - 2003			
8.5	33,643	0	0.0000	100.0000	0.9633
9.5	33,669	0	0.0000	100.0000	0.9633
10.5	33,669	0	0.0000	100.0000	0.9633
11.5	33,669	803	2.3850	97.6150	0.9633
12.5	33,233	0	0.0000	100.0000	0.9404
13.5	31,881	0	0.0000	100.0000	0.9404
14.5	31,903	0	0.0000	100.0000	0.9404
15.5	32,325	0	0.0000	100.0000	0.9404
16.5	32,324	0	0.0000	100.0000	0.9404
17.5	32,324	0	0.0000	100.0000	0.9404
18.5	32,324	0	0.0000	100.0000	0.9404
19.5	29,633	0	0.0000	100.0000	0.9404
20.5	29,808	0	0.0000	100.0000	0.9404
21.5	29,501	0	0.0000	100.0000	0.9404
22.5	29,893	0	0.0000	100.0000	0.9404
23.5	121,812	0	0.0000	100.0000	0.9404
24.5	121,812	0	0.0000	100.0000	0.9404
25.5	121,195	0	0.0000	100.0000	0.9404
26.5	121,628	0	0.0000	100.0000	0.9404
27.5	125,550	1,494	1.1900	98.8100	0.9404
28.5	124,529	508	0.4079	99.5921	0.9292
29.5	124,497	529	0.4249	99.5751	0.9254
30.5	126,676	7,733	6.1045	93.8955	0.9214
31.5	119,983	11,943	9.9543	90.0457	0.8652
32.5	110,214	2,618	2.3754	97.6246	0.7791
33.5	106,481	264	0.2479	99.7521	0.7606
34.5	106,217	-9,532	-8.9737	108.9737	0.7587
35.5	115,748	314	0.2713	99.7287	0.8268
36.5	115,434	3,133	2.7137	97.2863	0.8245
37.5	111,608	529	0.4740	99.5260	0.8021
38.5	111,079	2,170	1.9536	98.0464	0.7983
39.5	108,813	10,073	9.2568	90.7432	0.7827
40.5	96,150	1,230	1.2793	98.7207	0.7103
41.5	94,920	0	0.0000	100.0000	0.7012
42.5	94,920	0	0.0000	100.0000	0.7012
43.5	94,920	1,147	1.2084	98.7916	0.7012
44.5	93,773	0	0.0000	100.0000	0.6927
45.5	93,773	265	0.2826	99.7174	0.6927
46.5	93,508	0	0.0000	100.0000	0.6908
47.5	93,508	0	0.0000	100.0000	0.6908
48.5	93,508	1,160	1.2405	98.7595	0.6908
49.5	92,348	317	0.3437	99.6563	0.6822
50.5	92,031	3,102	3.3701	96.6299	0.6799
51.5	88,929	-1,160	-1.3045	101.3045	0.6569
52.5	90,089	0	0.0000	100.0000	0.6655
53.5	89,312	159	0.1780	99.8220	0.6655

Observed Life Table Results**Empire District Electric Co.****Account: 334.00 - Accessory Electric Equipment**

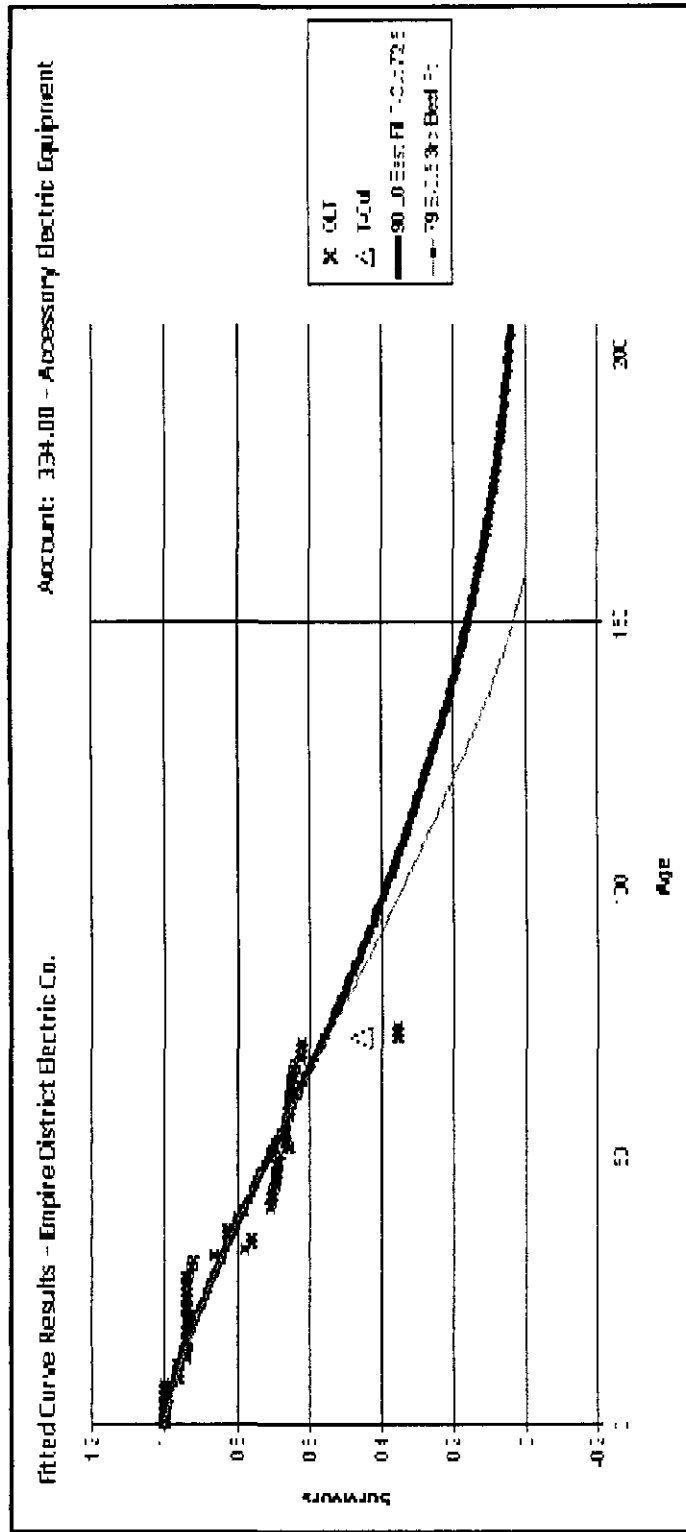
Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1922 - 2003			
54.5	88,927	22	0.0247	99.9753	0.6643
55.5	88,684	0	0.0000	100.0000	0.6642
56.5	87,809	1,001	1.1397	98.8603	0.6642
57.5	86,350	124	0.1440	99.8560	0.6566
58.5	86,226	95	0.1102	99.8898	0.6556
59.5	86,131	217	0.2519	99.7481	0.6549
60.5	85,914	0	0.0000	100.0000	0.6533
61.5	85,547	159	0.1862	99.8138	0.6533
62.5	85,387	22	0.0253	99.9747	0.6521
63.5	85,365	854	1.0004	98.9996	0.6519
64.5	84,089	0	0.0000	100.0000	0.6454
65.5	84,089	318	0.3782	99.6218	0.6454
66.5	83,771	677	0.8082	99.1918	0.6429
67.5	83,094	1,694	2.0387	97.9613	0.6377
68.5	81,400	327	0.4017	99.5983	0.6247
69.5	80,898	0	0.0000	100.0000	0.6222
70.5	80,882	0	0.0000	100.0000	0.6222
71.5	80,210	34,118	42.5352	57.4648	0.6222
72.5	180	0	0.0000	100.0000	0.3576
73.5	180	0	0.0000	100.0000	0.3576
74.5	0	0	0.0000	100.0000	0.3576

Best Fit Curve Results
Empire District Electric Co.
Account: 334.00 - Accessory Electric Equipment

Curve	Life	Sum of Squared Differences
BAND	1955 - 2003	
L0	90.0	1,459.529
L0.5	83.0	1,535.883
S-0.5	79.0	1,555.277
R0.5	78.0	1,711.653
S0	74.0	1,735.493
R1	72.0	1,781.155
O2	98.0	1,891.791
O1	87.0	1,892.251
L1	79.0	1,942.628
R1.5	69.0	2,313.263
S0.5	72.0	2,367.762
O3	124.0	2,422.001
L1.5	75.0	2,992.764
R2	67.0	3,416.955
S1	70.0	3,440.747
L2	73.0	4,697.240
S1.5	69.0	4,869.060
R2.5	67.0	5,061.689
S2	68.0	6,774.146
R3	66.0	7,325.898
L3	70.0	9,176.232
O4	124.0	9,373.284
S3	67.0	11,230.375
R4	66.0	12,490.890
L4	69.0	14,537.057
S4	67.0	17,749.068
R5	68.0	20,652.888
L5	69.0	20,705.898
S5	68.0	24,037.133
S6	69.0	29,489.517
SQ	72.0	40,803.186

Analytical Parameters

OLT Placement Band: 1922 - 2003
 OLT Experience Band: 1955 - 2003
 Minimum Life Parameter: 10
 Maximum Life Parameter: 124
 Life Increment Parameter: 1
 Max Age (T-Cut): 72.5



Analytical Parameters	
OLT Placement Band:	1922 - 2003
OLT Experience Band:	1955 - 2003
Minimum Life Parameter:	10
Maximum Life Parameter:	124
Life Increment Parameter:	1
Max Age (T-Cut):	72.5

Empire District Electric Company

Production Plant

335.00 - Miscellaneous Power Plant Equipment

Empire District Electric Co.

Account: 335.00 - Miscellaneous Power Plant Equipment

Analysis: T-Cut at 72.5 chosen because there are insufficient retirements beyond this age.
Best Fit Chosen

Observed Life Table Results
Empire District Electric Co.
Account: 335.00 - Miscellaneous Power Plant Equipment

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1913 - 2003			
0	444,143	4,103	0.9238	99.0762	1.0000
0.5	438,572	0	0.0000	100.0000	0.9908
1.5	437,931	3,622	0.8271	99.1729	0.9908
2.5	392,903	-2,464	-0.6271	100.6271	0.9826
3.5	358,012	807	0.2254	99.7746	0.9887
4.5	344,715	191	0.0554	99.9446	0.9865
5.5	333,341	3,857	1.1571	98.8429	0.9860
6.5	310,886	209	0.0672	99.9328	0.9745
7.5	308,300	2,451	0.7950	99.2050	0.9739
8.5	295,063	0	0.0000	100.0000	0.9661
9.5	289,509	209	0.0722	99.9278	0.9661
10.5	276,222	5,922	2.1439	97.8561	0.9655
11.5	246,825	4,551	1.8438	98.1562	0.9448
12.5	240,179	5,261	2.1904	97.8096	0.9273
13.5	228,851	0	0.0000	100.0000	0.9070
14.5	222,419	14	0.0063	99.9937	0.9070
15.5	216,236	848	0.3922	99.6078	0.9070
16.5	184,131	2,066	1.1220	98.8780	0.9034
17.5	166,415	126	0.0757	99.9243	0.8933
18.5	156,547	0	0.0000	100.0000	0.8926
19.5	155,624	1,967	1.2639	98.7361	0.8926
20.5	153,657	2,968	1.9316	98.0684	0.8813
21.5	150,603	2,340	1.5538	98.4462	0.8643
22.5	142,076	1,327	0.9340	99.0660	0.8509
23.5	140,749	3,926	2.7894	97.2106	0.8429
24.5	136,823	178	0.1301	99.8699	0.8194
25.5	135,600	97	0.0715	99.9285	0.8183
26.5	134,601	101	0.0750	99.9250	0.8177
27.5	132,404	225	0.1699	99.8301	0.8171
28.5	125,509	2,165	1.7250	98.2750	0.8157
29.5	122,760	726	0.5914	99.4086	0.8017
30.5	118,076	389	0.3294	99.6706	0.7969
31.5	116,455	90	0.0773	99.9227	0.7943
32.5	116,365	424	0.3644	99.6356	0.7937
33.5	115,941	10,955	9.4488	90.5512	0.7908
34.5	104,942	5,778	5.5059	94.4941	0.7161
35.5	99,005	318	0.3212	99.6788	0.6767
36.5	98,627	900	0.9125	99.0875	0.6745
37.5	90,449	3,221	3.5611	96.4389	0.6683
38.5	86,382	3,599	4.1664	95.8336	0.6445
39.5	82,512	2,756	3.3401	96.6599	0.6177
40.5	78,848	665	0.8434	99.1566	0.5970
41.5	77,441	430	0.5553	99.4447	0.5920
42.5	76,769	2,763	3.5991	96.4009	0.5887
43.5	73,865	4,239	5.7388	94.2612	0.5675
44.5	64,520	34	0.0527	99.9473	0.5350

Observed Life Table Results

Empire District Electric Co.

Account: 335.00 - Miscellaneous Power Plant Equipment

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1913 - 2003			
45.5	64,215	173	0.2694	99.7306	0.5347
46.5	62,349	0	0.0000	100.0000	0.5332
47.5	57,731	21,807	37.7735	62.2265	0.5332
48.5	34,698	546	1.5736	98.4264	0.3318
49.5	34,100	118	0.3460	99.6540	0.3266
50.5	33,171	195	0.5879	99.4121	0.3255
51.5	32,513	562	1.7285	98.2715	0.3236
52.5	31,883	683	2.1422	97.8578	0.3180
53.5	30,994	4,392	14.1705	85.8295	0.3111
54.5	26,420	26	0.0984	99.9016	0.2671
55.5	26,219	509	1.9413	98.0587	0.2668
56.5	25,665	1,617	6.3004	93.6996	0.2616
57.5	18,063	845	4.6781	95.3219	0.2451
58.5	16,957	24	0.1415	99.8585	0.2337
59.5	16,782	9	0.0536	99.9464	0.2333
60.5	16,358	20	0.1223	99.8777	0.2332
61.5	16,293	7	0.0430	99.9570	0.2329
62.5	16,109	74	0.4594	99.5406	0.2328
63.5	13,102	2,278	17.3867	82.6133	0.2318
64.5	10,099	10	0.0990	99.9010	0.1915
65.5	10,089	327	3.2412	96.7588	0.1913
66.5	9,222	118	1.2795	98.7205	0.1851
67.5	4,611	337	7.3086	92.6914	0.1827
68.5	3,713	8	0.2155	99.7845	0.1693
69.5	3,648	0	0.0000	100.0000	0.1690
70.5	3,453	20	0.5792	99.4208	0.1690
71.5	3,433	-5	-0.1456	100.1456	0.1680
72.5	2,363	8	0.3386	99.6614	0.1683
73.5	2,314	0	0.0000	100.0000	0.1677
74.5	1,544	5	0.3238	99.6762	0.1677
75.5	1,334	0	0.0000	100.0000	0.1671
76.5	1,331	0	0.0000	100.0000	0.1671
77.5	576	0	0.0000	100.0000	0.1671
78.5	508	0	0.0000	100.0000	0.1671
79.5	508	0	0.0000	100.0000	0.1671
80.5	354	0	0.0000	100.0000	0.1671
81.5	354	0	0.0000	100.0000	0.1671
82.5	278	0	0.0000	100.0000	0.1671
83.5	278	0	0.0000	100.0000	0.1671
84.5	278	0	0.0000	100.0000	0.1671
85.5	278	0	0.0000	100.0000	0.1671
86.5	10	0	0.0000	100.0000	0.1671
87.5	0	0	0.0000	100.0000	0.1671
88.5	0	0	0.0000	100.0000	0.1671
89.5	0	0	0.0000	100.0000	0.1671
BAND		1955 - 2003			

Observed Life Table Results
Empire District Electric Co.
Account: 335.00 - Miscellaneous Power Plant Equipment

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1913 - 2003			
0	354,208	1,836	0.5183	99.4817	1.0000
0.5	351,103	0	0.0000	100.0000	0.9948
1.5	351,273	3,622	1.0311	98.9689	0.9948
2.5	308,200	-2,464	-0.7995	100.7995	0.9846
3.5	273,774	807	0.2948	99.7052	0.9924
4.5	262,225	191	0.0728	99.9272	0.9895
5.5	251,191	3,857	1.5355	98.4645	0.9888
6.5	230,411	209	0.0907	99.9093	0.9736
7.5	229,241	2,451	1.0692	98.9308	0.9727
8.5	223,147	0	0.0000	100.0000	0.9623
9.5	218,385	209	0.0957	99.9043	0.9623
10.5	205,549	5,922	2.8811	97.1189	0.9614
11.5	176,567	4,551	2.5775	97.4225	0.9337
12.5	173,884	5,261	3.0256	96.9744	0.9096
13.5	164,040	0	0.0000	100.0000	0.8821
14.5	161,975	14	0.0086	99.9914	0.8821
15.5	156,758	848	0.5410	99.4590	0.8820
16.5	124,904	2,066	1.6541	98.3459	0.8773
17.5	107,984	126	0.1167	99.8833	0.8628
18.5	102,609	0	0.0000	100.0000	0.8617
19.5	102,247	1,967	1.9238	98.0762	0.8617
20.5	100,337	2,968	2.9580	97.0420	0.8452
21.5	97,601	2,340	2.3975	97.6025	0.8202
22.5	89,074	1,327	1.4898	98.5102	0.8005
23.5	126,795	3,926	3.0963	96.9037	0.7886
24.5	123,423	178	0.1442	99.8558	0.7642
25.5	123,110	97	0.0788	99.9212	0.7631
26.5	122,624	101	0.0824	99.9176	0.7625
27.5	121,339	225	0.1854	99.8146	0.7618
28.5	115,213	2,165	1.8791	98.1209	0.7604
29.5	112,558	726	0.6450	99.3550	0.7461
30.5	107,874	389	0.3606	99.6394	0.7413
31.5	106,804	90	0.0843	99.9157	0.7386
32.5	106,714	424	0.3973	99.6027	0.7380
33.5	107,195	10,955	10.2197	89.7803	0.7351
34.5	96,405	5,778	5.9935	94.0065	0.6600
35.5	90,468	318	0.3515	99.6485	0.6204
36.5	90,090	761	0.8447	99.1553	0.6182
37.5	85,921	2,739	3.1878	96.8122	0.6130
38.5	84,307	3,599	4.2689	95.7311	0.5935
39.5	82,175	2,756	3.3538	96.6462	0.5681
40.5	78,511	665	0.8470	99.1530	0.5491
41.5	77,441	430	0.5553	99.4447	0.5444
42.5	76,769	2,763	3.5991	96.4009	0.5414
43.5	73,865	4,239	5.7388	94.2612	0.5219
44.5	64,520	34	0.0527	99.9473	0.4920

Observed Life Table Results

Empire District Electric Co.

Account: 335.00 - Miscellaneous Power Plant Equipment

Age	Exposures	Retirements	Retirement Ratio (%)	Survivor Ratio (%)	Cumulative Survivors
BAND		1913 - 2003			
45.5	64,215	173	0.2694	99.7306	0.4917
46.5	62,349	0	0.0000	100.0000	0.4904
47.5	57,731	21,807	37.7735	62.2265	0.4904
48.5	34,698	546	1.5736	98.4264	0.3051
49.5	34,100	118	0.3460	99.6540	0.3003
50.5	33,171	195	0.5879	99.4121	0.2993
51.5	32,513	562	1.7285	98.2715	0.2975
52.5	31,883	683	2.1422	97.8578	0.2924
53.5	30,994	4,392	14.1705	85.8295	0.2861
54.5	26,420	26	0.0984	99.9016	0.2456
55.5	26,219	509	1.9413	98.0587	0.2454
56.5	25,665	1,617	6.3004	93.6996	0.2406
57.5	18,063	845	4.6781	95.3219	0.2254
58.5	16,957	24	0.1415	99.8585	0.2149
59.5	16,782	9	0.0536	99.9464	0.2146
60.5	16,358	20	0.1223	99.8777	0.2145
61.5	16,293	7	0.0430	99.9570	0.2142
62.5	16,109	74	0.4594	99.5406	0.2141
63.5	13,102	2,278	17.3867	82.6133	0.2131
64.5	10,099	10	0.0990	99.9010	0.1761
65.5	10,089	327	3.2412	96.7588	0.1759
66.5	9,222	118	1.2795	98.7205	0.1702
67.5	4,611	337	7.3086	92.6914	0.1680
68.5	3,713	8	0.2155	99.7845	0.1557
69.5	3,648	0	0.0000	100.0000	0.1554
70.5	3,453	20	0.5792	99.4208	0.1554
71.5	3,433	-5	-0.1456	100.1456	0.1545
72.5	2,363	8	0.3386	99.6614	0.1547
73.5	2,314	0	0.0000	100.0000	0.1542
74.5	1,544	5	0.3238	99.6762	0.1542
75.5	1,334	0	0.0000	100.0000	0.1537
76.5	1,331	0	0.0000	100.0000	0.1537
77.5	576	0	0.0000	100.0000	0.1537
78.5	508	0	0.0000	100.0000	0.1537
79.5	508	0	0.0000	100.0000	0.1537
80.5	354	0	0.0000	100.0000	0.1537
81.5	354	0	0.0000	100.0000	0.1537
82.5	278	0	0.0000	100.0000	0.1537
83.5	278	0	0.0000	100.0000	0.1537
84.5	278	0	0.0000	100.0000	0.1537
85.5	278	0	0.0000	100.0000	0.1537
86.5	10	0	0.0000	100.0000	0.1537
87.5	0	0	0.0000	100.0000	0.1537

Best Fit Curve Results**Empire District Electric Co.****Account: 335.00 - Miscellaneous Power Plant Equipment**

Curve	Life	Sum of Squared Differences
BAND	1955 - 2003	
S0	43.0	1,051.348
L1.5	45.0	1,168.351
S0.5	43.0	1,218.701
R1	43.0	1,244.587
L1	45.0	1,271.633
R0.5	42.0	1,630.016
R1.5	43.0	1,722.207
S-0.5	42.0	1,748.178
L0.5	45.0	1,800.505
L2	45.0	1,876.356
S1	44.0	2,059.755
L0	45.0	2,950.631
R2	43.0	3,316.861
S1.5	44.0	3,384.044
O1	42.0	3,501.185
O2	46.0	3,955.426
L3	45.0	5,101.131
R2.5	44.0	5,331.269
S2	44.0	5,434.231
R3	44.0	8,371.450
O3	58.0	8,462.161
S3	44.0	10,268.145
O4	77.0	10,717.725
L4	45.0	11,840.550
R4	44.0	14,504.590
S4	44.0	17,430.748
L5	45.0	19,443.078
R5	44.0	22,689.249
S5	44.0	24,907.435
S6	45.0	32,100.892
SQ	44.0	48,887.777

Analytical Parameters

OLT Placement Band: 1913 - 2003

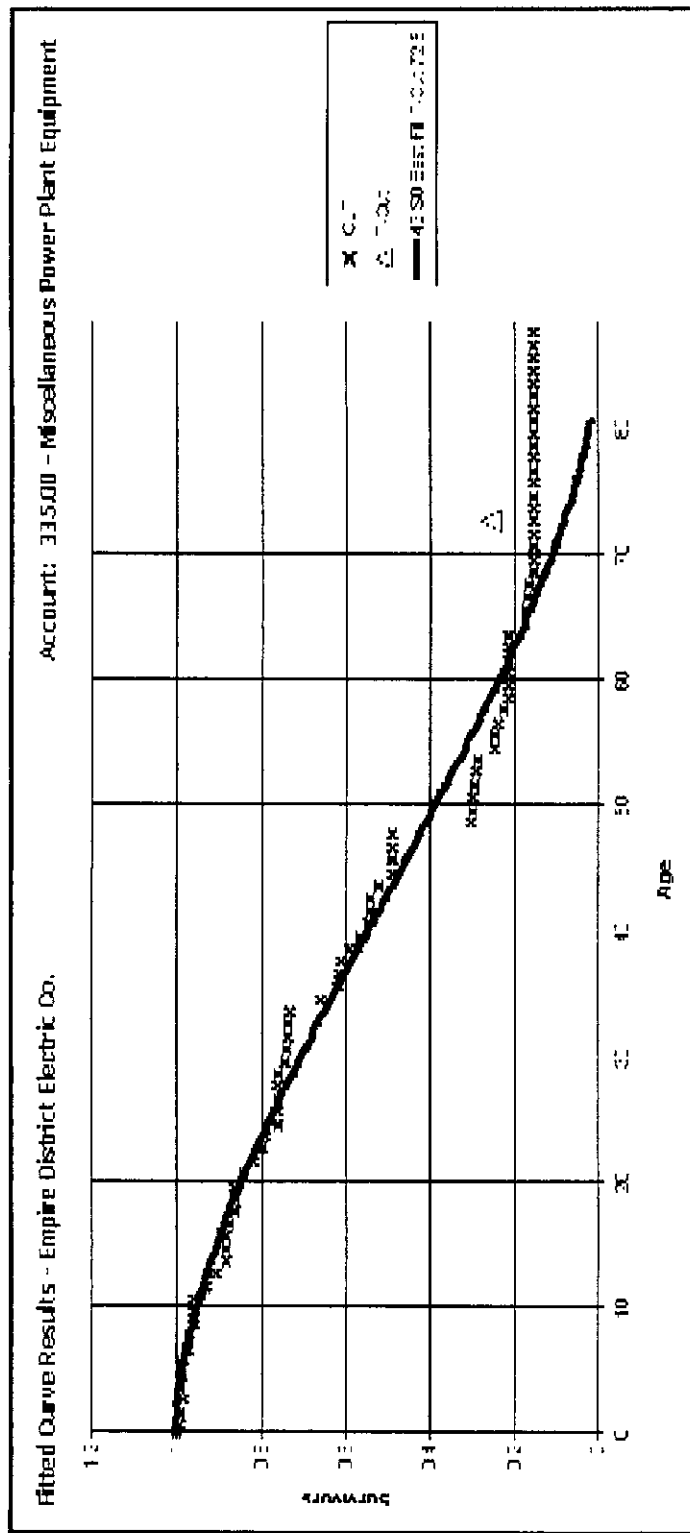
OLT Experience Band: 1955 - 2003

Minimum Life Parameter: 2

Maximum Life Parameter: 124

Life Increment Parameter: 1

Max Age (T-Cut): 72.5



Analytical Parameters

OLT Placement Band: 1913 - 2003

OLT Experience Band: 1955 - 2003

Minimum Life Parameter: 2

Maximum Life Parameter: 124

Life Increment Parameter: 1

Max Age (T-Cut): 72.5

Empire District Electric Company
Production Plant
341 - Other Prod. Structures & Improvements

9/17/2004

Snively King Majoros O'Connor & Lee, Inc.
Depreciation Analysis

Empire District Electric Co.
Account: 341 - Other Prod. Structures & Improvements

Analysis: Not enough data for Actuarial Analysis