

Data Information Request
From Union Electric Company d/b/a AmerenUE
MPSC Case No. EC-2002-1
For MPSC Witness Jolie Mathis

Requested From: Jolie Mathis

Requested By: Thomas M. Byrne

Date of Request: March 19, 2002

Information Requested: On pages 44-45 of your deposition, taken in Case No. EC-2002-1, on November 27, 2001, you refer to a comparison of your service life estimates with those of other electric companies, specifically, "Empire District Electric, Missouri Public Service, St. Joe Light and Power, KCP&L." Please provide the service life and net salvage estimates currently being used by these utilities as reflected in the "log" maintained by the Commission staff.

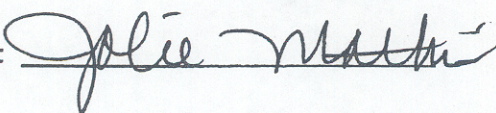
Response: Service Life and Net Salvage Estimates have been provided.

The attached information provided to Union Electric Company in response to the above Data Information Request is accurate and complete and contains no material misrepresentations or omissions, based upon present facts of which the undersigned has knowledge, information or belief. The undersigned agrees to immediately inform Union Electric Company if, during the pendency of Case No. EC-2002-1 before the Commission, any matters are discovered which would materially affect the accuracy or completeness of the attached information.

If these data are voluminous, please (1) identify the relevant documents and their location; (2) make arrangements with requestor to have documents available for inspection at a location mutually agreeable. Where identification of a document is requested, briefly describe the document (e.g., book, letter, memorandum, report) and state the following information as applicable for the particular document: name, title, number, author, date of publication and publisher, addresses, date written, and the name and address of the person(s) having possession of the document. As used in this Data Request, the term "document(s)" includes publication of any format, workpapers, letters, memoranda, notes, reports, analyses, computer analyses, test results, studies or data recordings, transcriptions and printed, typed or written materials of every kind in your possession, custody or control within your knowledge. The pronoun "you" or "your" refers to the person identified in the "Requested From" block above and all other employees, contractors, agents or others employed by or acting on behalf of the organization, group or governmental unit associated with that person. When used with respect to a natural person, "identify" means state his or her name, address, telephone number, current employer, job title, and current work telephone number.

Response Provided By: Jolie Mathis
(Please print)

Date: 4/8/02

Signed By: 

SCHEDULE 10-1

**EMPIRE DISTRICT ELECTRIC COMPANY (ER-2001-299)
DEPRECIATION DETERMINATION SPREADSHEET**

ACCOUNT NUMBER	ACCOUNT	PLANT ORIGINAL COST	ORDERED			COMPANY'S PROPOSAL			STAFF'S PROPOSAL			ORDERED ANNUAL ACCRUAL	STAFF'S INCREASE (DECREASE) ANNUAL ACCRUAL	STAFF'S ANNUAL ACCRUAL	ACTUAL ACCRUED RESERVE 12-31-99	COMPANY PROPOSAL (ADJUSTED) AMORT.	COMPANY PROPOSAL (ADJUSTED) ANNUAL ACCRUAL
			LIFE (YRS)	NET SALVAGE (%)	DEP RATE (%)	LIFE (YRS)	NET SALVAGE (%)	DEP RATE (%)	LIFE (YRS)	DEP RATE (%)	DEP RATE (%)						
RIVERTON - STEAM PRODUCTION																	
311.00	STRUCTURES & IMPROVEMENTS	8,109,522	55.6	(14.0)	2.05%			8.29%	95.0	1.05%		166,245	(81,095)	85,150	3,688,770	332,490	672,279
312.00	BOILER PLANT EQUIPMENT	19,892,539	48.4	(34.0)	2.77%			5.04%	54.0	1.85%		551,023	(183,011)	368,012	14,610,099	252,635	1,002,584
314.00	TURBOGENERATOR UNITS	7,025,329	56.4	(1.0)	1.79%			2.38%	63.0	1.59%		125,753	(14,051)	111,703	5,371,700	(28,101)	167,203
315.00	ACCESSORY ELECTRIC EQUIPMENT	1,334,121	54.5	(8.0)	1.98%			-0.73%	56.0	1.79%		26,416	(2,535)	23,881	1,407,685	(39,223)	(9,739)
316.00	MISCELLANEOUS POWER PLANT	1,405,032	52.5	6.0	2.02%			8.64%	51.0	1.96%		28,382	(843)	27,539	536,000	51,986	121,395
	Total Riverton	37,766,543						5.21%				897,819	(281,535)	616,284	25,594,254	569,787	1,953,722
ASBURY - STEAM PRODUCTION																	
STRUCTURES & IMPROVEMENTS																	
311.00	IMPROVEMENTS	8,831,444	53.0	(14.0)	2.15%			6.53%	95.0	1.05%		189,876	(97,146)	92,730	2,681,870	140,420	576,693
312.00	BOILER PLANT EQUIPMENT	53,717,464	46.0	(34.0)	2.91%			7.49%	54.0	1.85%		1,563,178	(569,405)	993,773	14,636,399	1,111,952	4,023,438
312.00	UNIT TRAIN	5,580,296	15.0	(15.0)	5.67%			3.82%	15.0	6.67%		316,403	55,803	372,206	2,988,542	(8,928)	213,167
314.00	TURBOGENERATOR UNITS	19,559,982	39.0	(1.0)	2.60%			4.60%	63.0	1.59%		508,560	(197,556)	311,004	7,238,184	187,776	899,759
315.00	ACCESSORY ELECTRIC EQUIPMENT	2,328,233	52.0	(8.0)	2.10%			2.86%	56.0	1.79%		48,893	(7,218)	41,675	1,378,752	466	66,587
316.00	MISCELLANEOUS POWER PLANT	2,709,597	45.0	6.0	2.10%			7.46%	51.0	1.96%		56,902	(3,793)	53,108	680,159	37,934	202,136
	Total Asbury	92,727,016						6.45%				2,683,811	(819,315)	1,864,496	29,603,906	1,469,619	5,981,781
ATAN - STEAM PRODUCTION																	
STRUCTURES & IMPROVEMENTS																	
311.00	STRUCTURES & IMPROVEMENTS	3,789,814	34.0	(14.0)	3.35%			4.83%	95.0	1.05%		126,959	(87,166)	39,793	1,887,129	34,487	183,048
312.00	UNIT TRAIN	8,365	15.0	(15.0)	4.19%			0.00%	0.0	0.00%		0	0	0	8,365	0	0
312.00	BOILER PLANT EQUIPMENT	28,143,994	32.0	(34.0)	5.67%			2.68%	54.0	1.85%		1,179,233	(656,569)	520,664	20,047,199	(163,235)	754,259
314.00	TURBOGENERATOR UNITS	7,705,138	34.0	(1.0)	3.00%			3.36%	63.0	1.59%		231,154	(108,642)	122,512	4,235,698	20,804	258,893
315.00	ACCESSORY ELECTRIC EQUIPMENT	3,494,267	34.0	(8.0)	3.18%			3.00%	56.0	1.79%		111,118	(48,570)	62,547	1,963,641	2,097	104,828
316.00	MISCELLANEOUS POWER PLANT	702,320	32.0	6.0	2.94%			5.96%	51.0	1.96%		20,648	(6,883)	13,765	277,529	8,077	41,858
	Total Atan	43,043,898						3.06%				1,669,112	(909,830)	759,281	28,419,561	(97,771)	1,342,866
OZARK BEACH - HYDRO																	
STRUCTURES & IMPROVEMENTS																	
331.00	STRUCTURES & IMPROVEMENTS	501,917	61.0	(20.0)	1.98%			5.26%	61.0	1.64%		9,938	(1,707)	8,231	187,999	8,834	26,401
332.00	RESERVOIRS, DAMS, & GATE	1,396,858	60.0	(10.0)	1.90%			1.39%	60.0	1.67%		26,540	(3,213)	23,328	1,205,184	(2,235)	19,416
333.00	WATER WHEEL, TURBINE & G	353,036	68.0	0.0				-0.52%	68.0	1.47%		0	5,190	5,190	417,575	(6,249)	(1,836)
334.00	ACCESSORY ELECTRIC EQUIPMENT	737,341	70.0	(5.0)				3.87%	70.0	1.43%		0	10,544	10,544	177,407	4,866	28,535
335.00	MISCELLANEOUS POWER PLANT	244,207	41.0	(14.0)	2.10%			5.89%	41.0	2.44%		5,128	830	5,959	104,151	3,321	14,384
	Total Ozark Beach	3,233,359						2.68%				41,607	11,645	53,251	2,092,316	8,538	86,900

ACCOUNT NUMBER	ACCOUNT	PLANT ORIGINAL COST	ORDERED			COMPANY'S PROPOSAL			STAFF'S PROPOSAL			ORDERED ANNUAL ACCRUAL	STAFF'S INCREASE (DECREASE) ANNUAL ACCRUAL	STAFF'S ANNUAL ACCRUAL	ACTUAL ACCRUED RESERVE 12-31-99	COMPANY PROPOSAL (ADJUSTED) AMORT.	COMPANY PROPOSAL (ADJUSTED) ANNUAL ACCRUAL
			LIFE (YRS)	NET SALVAGE (%)	DEP RATE (%)	LIFE (YRS)	NET SALVAGE (%)	DEP RATE (%)	LIFE (YRS)	DEP RATE (%)							
RIVERTON - COMBUSTION TURBINE																	
341.00	STRUCTURES & IMPROVEMENTS	181,573	34.3	(3.6)	3.02%				55.0	1.82%	5,404	(2,179)	3,305	96,333			
342.00	FUEL HOLDERS, PRODUCERS	78,806	26.0	(3.6)	3.71%				26.0	3.85%	2,924	110	3,034	39,946			
343.00	PRIME MOVERS	9,691,783	28.4	(3.5)	3.40%				52.0	1.92%	329,521	(143,438)	186,082	4,052,189			
344.00	GENERATORS	926,850	31.1	(3.6)	3.10%				55.0	1.82%	28,732	(11,864)	16,869	468,124			
345.00	ACCESSORY ELECTRIC EQUIPMENT	256,601	28.0	(3.6)	3.44%				28.0	3.57%	8,827	334	9,161	137,342			
346.00	MISCELLANEOUS POWER PLANT	83,907	25.0	(3.6)	3.86%			4.50%	25.0	4.00%	3,239	117	3,356	46,445			
Total Riverton C.T.			11,219,520								378,726	(156,920)	221,806	4,840,379	46,000		504,878
ENERGY CENTER - COMBUSTION TURBINE																	
341.00	STRUCTURES & IMPROVEMENTS	1,844,595	30.5	(3.6)	3.16%				55.0	1.82%	58,289	(24,718)	33,572	1,293,974			
342.00	FUEL HOLDERS, PRODUCERS	3,700,886	26.0	(3.6)	3.71%				26.0	3.85%	137,303	5,181	142,484	1,195,117			
343.00	PRIME MOVERS	23,573,340	28.0	(3.5)	3.44%				52.0	1.92%	810,923	(358,315)	452,608	11,454,711			
344.00	GENERATORS	4,160,383	28.0	(3.6)	3.16%				55.0	1.82%	131,468	(55,749)	75,719	2,816,414			
345.00	ACCESSORY ELECTRIC EQUIPMENT	321,973	30.5	(3.6)	3.44%				28.0	3.57%	11,076	419	11,494	320,077			
346.00	MISCELLANEOUS POWER PLANT	1,165,925	25.0	(3.6)	3.86%				25.0	4.00%	45,005	1,632	46,637	755,880			
Total Energy Center C.T.			34,767,102					4.18%			1,194,064	(431,549)	762,514	17,836,173	97,348		1,453,265
STATE LINE - COMBUSTION TURBINE																	
341.00	STRUCTURES & IMPROVEMENTS	2,508,343	30.5	(3.6)	3.16%				55.0	1.82%	79,264	(33,612)	45,652	582,165			
342.00	FUEL HOLDERS, PRODUCERS	685,090	26.0	(3.6)	3.71%				26.0	3.85%	25,417	959	26,376	191,298			
343.00	PRIME MOVERS	26,439,710	28.0	(3.5)	3.44%				52.0	1.92%	909,526	(401,884)	507,642	6,534,264			
344.00	GENERATORS	5,371,129	28.0	(3.6)	3.16%				55.0	1.82%	169,728	(71,973)	97,755	1,296,334			
345.00	ACCESSORY ELECTRIC EQUIPMENT	337,602	30.5	(3.6)	3.44%				28.0	3.57%	11,614	439	12,052	88,700			
346.00	MISCELLANEOUS POWER PLANT	374,150	25.0	(3.6)	3.86%				25.0	4.00%	14,442	524	14,966	106,602			
Total State Line C.T.			35,716,024					4.70%			1,209,990	(505,547)	704,443	8,799,363	(32,144)		1,678,653

SCHEDULE 10-3

ACCOUNT NUMBER	ACCOUNT	PLANT ORIGINAL COST	ORDERED			COMPANY'S PROPOSAL			STAFF'S PROPOSAL			ORDERED ANNUAL ACCRUAL	STAFF'S INCREASE (DECREASE) ANNUAL ACCRUAL	STAFF'S ANNUAL ACCRUAL	ACTUAL ACCRUED RESERVE 12-31-99	COMPANY PROPOSAL (ADJUSTED) AMORT.	COMPANY PROPOSAL (ADJUSTED) ANNUAL ACCRUAL
			LIFE (YRS)	NET SALVAGE (%)	DEP RATE (%)	LIFE (YRS)	NET SALVAGE (%)	DEP RATE (%)	LIFE (YRS)	DEP RATE (%)	DEP RATE (%)						
TRANSMISSION																	
352.00	STRUCTURES & IMPROVEMENT	2,333,000	R2-77	(22.0)	1.58%	50	(15)	1.76%	73.0	1.37%		36,861	(4,899)	31,962	703,299	(12,589)	41,061
353.00	STATION EQUIPMENT	59,405,380	R2-44	(13.0)	2.57%	46	(20)	2.59%	45.7	2.19%		1,526,718	(225,740)	1,300,978	18,987,594	(8,257)	1,538,599
354.00	TOWERS & FIXTURES	777,079	S3-5-71	(11.0)	1.56%	50	(25)	1.51%	77.0	1.30%		12,122	(2,020)	10,102	648,674	(7,730)	11,734
355.00	POLES & FIXTURES	21,264,197	R2-48	(30.0)	2.71%	50	(30)	2.43%	54.0	1.85%		576,260	(182,872)	393,388	8,406,683	(36,064)	516,720
356.00	OVERHEAD CONDUCTOR & D	38,472,953	R3-5-48	(8.0)	2.25%	50	(15)	2.23%	70.0	1.43%		865,641	(315,478)	550,163	10,844,795	(25,815)	857,947
Total Transmission		122,252,609						2.43%				3,017,603	(731,010)	2,286,593	39,591,045	(90,456)	2,966,061
DISTRIBUTION																	
361.00	STRUCTURES & IMPROVEMENT	8,503,742	S1-5-49	(10.0)	2.25%	50	(15)	2.34%	50.5	1.98%		191,334	(22,960)	168,374	2,073,689	3,810	198,988
362.00	STATION EQUIPMENT	47,342,773	R1-5-35	(5.0)	3.00%	38	(10)	2.79%	40.9	2.44%		1,420,283	(265,120)	1,155,164	14,547,526	(49,947)	1,320,063
364.00	POLES, TOWERS & FIXTURES	76,134,159	R4-39	(66.0)	4.25%	41	(65)	4.22%	41.1	2.43%		3,235,702	(1,305,642)	1,850,060	31,193,168	146,254	3,212,862
365.00	OVERHEAD CONDUCTORS & D	83,780,468	R3-45	(29.0)	2.87%	48	(20)	2.46%	47.7	2.10%		2,404,499	(645,110)	1,759,389	24,867,164	(36,612)	2,061,000
366.00	UNDERGROUND CONDUIT	11,852,108	S3-25	(1.0)	3.96%	34	(5)	2.93%	33.7	2.97%		469,343	(117,336)	352,008	3,051,668	(18,229)	347,267
367.00	UNDERGROUND CONDUIT & D	25,434,744	S6-21	12.0	4.19%	27	0	3.64%	27.7	3.61%		1,065,716	(147,522)	918,194	6,900,338	(16,736)	925,925
368.00	LINE TRANSFORMERS	55,472,177	R2-35	35.0	2.82%	40	(10)	2.71%	39.9	2.51%		1,564,315	(171,964)	1,392,352	16,438,422	(24,962)	1,503,296
369.00	SERVICES	35,129,096	S3-28	(16.0)	4.19%	33	(25)	3.68%	33.0	3.03%		1,471,909	(407,498)	1,064,412	14,524,814	(39,309)	1,292,751
370.00	METERS	12,650,096	S1-5-38	0.0	2.63%	39	0	2.28%	38.7	2.58%		332,698	(6,325)	326,372	4,593,904	(35,990)	288,422
371.00	INSTALLATION ON CUSTOMER	9,575,079	S1-17	10.0	5.82%	20	(10)	5.13%	19.4	5.15%		557,270	(64,153)	493,117	3,919,951	(35,275)	491,202
373.00	STREET LIGHTING & SIGNAL	8,514,692	R1-31	(23.0)	2.48%	43	(20)	2.24%	42.4	2.36%		211,164	(10,218)	200,947	3,328,912	(47,188)	190,729
Total Distribution		374,389,134						3.16%				12,924,234	(3,243,845)	9,680,389	125,439,556	(154,184)	11,833,203
GENERAL																	
390.00	STRUCTURES & IMPROVEMENT	9,162,406	L0-22	(3.0)	4.68%	25	(10)	5.42%	23.4	4.27%		428,801	(37,566)	391,235	2,910,156	93,182	496,602
391.10	OFFICE FURNITURE & EQUIPMENT	4,633,354	S0-5-21	2.0	0.07%	20	0	4.90%	20.8	4.81%		338,341	(115,477)	222,864	2,065,186	(2,961)	227,034
391.20	COMPUTER EQUIPMENT	2,611,643	L1-5-11	1.0	9.00%	5	10	18.00%	7.0	14.29%		471,557	27,246	373,204	0	0	470,096
392.00	TRANSPORTATION EQUIPMENT	5,239,524	R2-23	(5.0)	4.57%	25	(5)	3.69%	25.3	3.95%		16,022	(2,174)	13,848	3,918,098	(349,324)	168,713
393.00	STORES EQUIPMENT	350,585	S2-23	1.0	3.67%	40	0	1.44%	40.0	2.50%		79,714	(25,413)	54,301	1,108,943	(1,795)	12,937
394.00	TOOLS, SHOP & GARAGE EQUIPMENT	2,172,031	S1-27	1.0	3.67%	40	0	1.84%	37.6	2.66%		26,377	(2,989)	23,387	444,941	(69,300)	16,178
395.00	LABORATORY EQUIPMENT	879,219	S1-34	(2.0)	3.00%	38	0	6.09%	15.0	6.67%		632,013	(3,768)	628,245	3,497,619	(23,293)	573,615
396.00	POWER OPERATED EQUIPMENT	9,418,970	S4-14	6.0	4.76%	20	5	5.07%	20.2	4.95%		457,932	18,279	476,211	3,495,085	6,715	487,756
397.00	COMMUNICATION EQUIPMENT	9,620,430	S5-21	0.0	3.88%	27	0	3.26%	26.7	3.75%		7,157	(240)	6,917	61,318	(822)	6,013
398.00	MISCELLANEOUS EQUIPMENT	184,451	R1-26	(1.0)				4.54%				2,457,913	231,102	2,689,015	17,664,245	(348,978)	2,490,221
Total General		44,272,613										26,474,878	(6,836,805)	19,638,073	299,880,798	1,467,758	30,291,570
Total Plant		800,187,818															

SCHEDULE 10-4

ST. JOSEPH LIGHT & POWER COMPANY
BROAD GROUP - AVERAGE SERVICE LIFE
DEPRECIATION RATE PARAMETERS
CASE NO. ER-99-247

	Current Average Service Life	Commission Staff Recommended Average Service Life	Current Salvage Rates %	Commission Staff Recommended Salvage Rates %	Current Iowa Curve Type	Commission Staff Recommended Iowa Curve Type
Lake Road - Steam Production Plant						
311 Structures & Improvements	45	54	-5	-31	R2	O1
312 Boiler Plant Equipment	30	58	-5	-42	S4	R3
312.1 Precipitator - Boiler #6	30	N/A	-5	N/A	S5	N/A
312.2 Precipitator - Boiler #5	30	N/A	-5	N/A	S6	N/A
312.3 Clean Air Modifications		20		-8		NF
314 Turbogenerator Units	33	33	(0)	-33	S6	NF
315 Accessory Electric Equipment	25	39	(0)	-9	S4	NF
316 Miscellaneous Power Plant Equipment	20	32	0	0	S4	NF
Lake Road - Other Production Plant						
341 Structures & Improvements	20	22	0	0	R2	NF
342 Fuel Holders/Products/Accessory	20	22	0	0	R2	NF
344 Prime Movers/Generators	20	22	0	0	R2	NF
345 Accessory Electric Equipment	20	22	0	0	R2	NF
346 Miscellaneous Power Plant Equipment	20	22	0	0	R2	NF
Iatan - Steam Production Plant (Commission Ordered for Kansas City Power & Light)						
311 Structures & Improvements	30.5	30.5	-1	-1	N/A	N/A
312 Boiler Plant Equipment	28.6	28.6	-4	-4	N/A	N/A
314 Turbogenerator Units	32.3	32.3	-1	-1	N/A	N/A
315 Accessory Electric Equipment	31.3	31.3	-1	-1	N/A	N/A
316 Miscellaneous Power Plant Equipment	28	28	2	2	N/A	N/A
353 Station Equipment	42	42	6	6	N/A	N/A
391 Office Furniture & Equipment	18.4	18.4	1	1	N/A	N/A
391.3 Computer Software	N/A	N/A	N/A	N/A	N/A	N/A
397 Communication Equipment	38.8	38.8	3	3	N/A	N/A
Transmission Plant						
352 Structures & Improvements	40	53	0	0	R2	NF
353 Station Equipment	30	27	5	-5	L0	L3
355 Poles, Towers & Fixtures	26	53	-5	-37	R5	L1
356 Overhead Conductors & Devices	33	50	0	-17	L3	R2.5
357 Underground Conduit	25	58	0	0		NF
358 Underground Conductors & Devices	25	41	0	0		NF

NF = no curve fit
N/A = not applicable
or not available

SCHEDULE 10-5

**ST. JOSEPH LIGHT & POWER COMPANY
BROAD GROUP - AVERAGE SERVICE LIFE
DEPRECIATION RATE PARAMETERS
CASE NO. ER-99-247**

	Current Average Service Life	Commission Staff Recommended Average Service Life	Current Salvage Rates %	Commission Staff Recommended Salvage Rates %	Current Iowa Curve Type	Commission Staff Recommended Iowa Curve Type
Distribution Plant						
361 Structures & Improvements	25	50	0	0	R2	NF
362 Station Equipment	30	30	5	-16	L0	L0
364 Poles, Towers & Fixtures	30	44	-5	-53	L0	S4
365 Overhead Conductors & Devices	30	47	10	-37	R2	R1
366 Underground Conduit	50	50	0	0	R2	NF
367 Underground Conductors & Devices	30	58	10	-14	R2	R2
368 Line Transformers Overhead	26	41	5	-15	S2	L3
368.1 Line Transformers Underground		30		0		L4
369 Services Overhead	31	40	-10	-78	S3	R4
369.1 Services Underground		40		-78		NF
370 Meters	29	29	5	1	R2	R2
370.1 Load Research Meters		29		0		NF
371 Installations on Customers' Premises	20	13	0	7	R2	O1
373 Street Lighting/Signal Systems	20	18	0	-25	R2	R2
General Plant						
390 Structures & Improvements	40	31	0	3	R2	R4
391 Office Furniture & Equipment	25	14	0	2	L0	S0
391.1 Computer & Associated Facilities	6	9	15	3	S4	O1
391.2 Office Machines/Elif 1987		8		7		O1
391.3 Computer Software	17	7	6	0		NF
392 Transportation Equipment	5	12	10.7	26	S6	L1.5
393 Stores Equipment	20	20	5	0	L1	L3
394 Tools/Shop & Garage Equipment	20	22	5	4	L1	L0.5
395 Laboratory Equipment	20	27	5	7	L1	R1.5
396 Power Operated Equipment	15	18	5	30	R2	L2
397 Communication Equipment	15	21	6	-2	R2	R1.5
398 Miscellaneous Equipment	20	28	5	0	R2	O3

NF = no curve fit
N/A = not applicable
or not available

SCHEDULE 10-6

SCHEDULE 2

Kansas City Power & Light Company
Depreciation Rates
Case No. EO-94-199

Account	Acct No.	Existing Rates	Average Service Life	Net Salvage	Depreciation Rate
<u>Total Steam Production</u>					
Structures & Improvements	311	3.31%	30.5	-1.0%	3.31%
Boiler Plant Equipment (excl Trains)	312	3.63%	28.6	-4.0%	3.63%
Turbogenerator Units	314	3.13%	32.3	-1.0%	3.13%
Accessory Electric Equipment	315	3.23%	31.3	-1.0%	3.23%
Miscellaneous Power Plant Equipment	316	3.50%	28.0	2.0%	3.50%
<u>Total Nuclear Production (Note)</u>					
<i>Structures & Improvements</i>	<i>321</i>	<i>2.60%</i>	<i>33.1</i>	<i>-2.0%</i>	<i>3.08%</i>
<i>Reactor Plant Equipment</i>	<i>322</i>	<i>2.60%</i>	<i>33.0</i>	<i>-2.0%</i>	<i>3.09%</i>
<i>Turbogenerator Units</i>	<i>323</i>	<i>2.60%</i>	<i>33.1</i>	<i>-3.0%</i>	<i>3.11%</i>
<i>Accessory Electric Equipment</i>	<i>324</i>	<i>2.60%</i>	<i>33.0</i>	<i>0.0%</i>	<i>3.03%</i>
<i>Miscellaneous Power Plant Equipment</i>	<i>325</i>	<i>2.60%</i>	<i>32.5</i>	<i>0.0%</i>	<i>3.08%</i>
<i>Nuclear Plant Write-Off</i>	<i>328</i>	<i>2.60%</i>	<i>33.0</i>	<i>0.0%</i>	<i>3.03%</i>
<u>Total Combustion Turbines</u>					
Fuel Holders, Producers, & Acc.	342	4.12%	24.3	0.0%	4.12%
Generators	344	4.12%	24.3	0.0%	4.12%
Accessory Electric Equipment	345	4.12%	24.3	0.0%	4.12%
<u>Total Transmission Plant</u>					
Structures & Improvements	352	1.36%	73.5	0.0%	1.36%
<i>Station Equipment</i>	<i>353</i>	<i>2.58%</i>	<i>42.0</i>	<i>6.0%</i>	<i>2.24%</i>
Towers & Fixtures	354	2.00%	50.0	0.0%	2.00%
<i>Poles & Fixtures</i>	<i>355</i>	<i>1.87%</i>	<i>39.0</i>	<i>-40.0%</i>	<i>3.59%</i>
<i>Overhead Conductors & Devices</i>	<i>356</i>	<i>1.22%</i>	<i>48.0</i>	<i>-49.0%</i>	<i>3.10%</i>
Underground Conduit	357	1.32%	75.5	0.0%	1.32%
Underground Conductors & Dev.	358	2.55%	39.2	0.0%	2.55%

Note: Bold/Italicized accounts are those with revised depreciation rates.

Shaded column represents current MoPSC authorized rates per Depreciation Authority Order No. 148, dated 9 Jun 86.

Nuclear Production rates are based on a 40 year lifespan.

SCHEDULE 10-7

Appendix E-1

Account	Acct No.	Existing Rates	Average Service Life	Net Salvage	Depreciation Rate
<u>Total Distribution Plant</u>					
Structures & Improvements	361	2.96%	33.8	0.0%	2.96%
Station Equipment	362	2.18%	45.0	10.0%	2.00%
Poles, Towers, & Fixtures	364	2.86%	32.0	-31.0%	4.09%
Overhead Conductors & Devices	365	2.46%	41.0	17.0%	2.02%
Underground Conduit	366	1.33%	75.3	0.0%	-1.33%
Underground Conductors & Dev	367	2.20%	65.0	20.0%	1.23%
Line Transformers	368	2.91%	30.0	7.0%	3.10%
Services	369	3.14%	33.8	-6.0%	3.14%
Meters	370	4.31%	23.6	-2.0%	4.31%
Install on Customers' Premises	371	9.51%	10.9	-4.0%	9.51%
Street Lighting & Signal Systems	373	3.69%	24.4	10.0%	3.69%
<u>Total General Plant</u>					
Structures & Improvements	390	2.54%	39.4	0.0%	2.54%
Office Furniture and Equipment	391	5.40%	18.4	1.0%	5.40%
Transportation Equipment	392	5.43%	13.3	28.0%	5.43%
Stores Equipment	393	3.58%	27.1	3.0%	3.58%
Tools, Shop & Garage Equipment	394	2.61%	37.5	2.0%	2.61%
Laboratory Equipment	395	3.37%	29.4	1.0%	3.37%
Power Operated Equipment	396	5.55%	16.2	10.0%	5.55%
Communication Equipment	397	2.50%	38.8	3.0%	2.50%
Miscellaneous Equipment	398	3.16%	31.3	1.0%	3.16%

Note: Bold/Italicized accounts are those with revised depreciation rates.

Shaded column represents current MoPSC authorized rates per Depreciation Authority Order No. 148, dated 9 Jun 86.

SCHEDULE 10-8

Appendix C-2

UTILICORP UNITED INC d/b/a MISSOURI PUBLIC SERVICE (ER-2001-672)

Account No.	Title	Life (Yr.)	Depr. Rate
	Production - Steam		
311.11	Structures & Improvements - JEC	31.0	3.23%
311.12	Structures & Improvements - Sibley	31.0	3.23%
312.11	Boiler Plant Equipment - JEC	38.8	2.58%
312.12	Boiler Plant Equipment - Sibley	41.2	2.43%
314.11	Turbogenerator Units - JEC	27.0	3.70%
314.12	Turbogenerator Units - Sibley	38.5	2.60%
315.11	Accessory Electric Equipment - JEC	28.9	3.46%
315.12	Accessory Electric Equipment - Sibley	28.9	3.46%
316.11	Misc. Power Plant Equipment - JEC	32.0	3.13%
316.12	Misc. Power Plant Equipment - Sibley	32.0	3.13%
	Production Plant - Other		
341.00	Structures and Improvements	40.2	2.49%
342.00	Fuel Holders, Producers, and Access.	32.7	3.06%
343.00	Prime Movers	24.1	4.15%
344.00	Generators	32.0	3.13%
345.00	Accessory Electric Equipment	31.3	3.19%
346.00	Miscellaneous Power Plant Equipment	36.4	2.75%
	Transmission Plant		
352.00	Structures and Improvements	45.0	2.22%
353.00	Station Equipment	50.0	2.00%
354.00	Towers & Fixtures	55.0	1.82%
355.00	Poles & Fixtures	48.0	2.08%
356.00	Overhead Conductors & Devices	54.0	1.85%
358.00	Underground Conductors & Devices	32.0	3.13%
	Distribution Plant		
361.00	Structures and Improvements	43.0	2.33%
362.00	Station Equipment	44.0	2.27%
364.00	Poles, Towers, and Fixtures	40.0	2.50%
365.00	Overhead Conductors and Devices	50.0	2.00%
366.00	Underground Conduit	55.0	1.82%
367.00	Underground Conductors and Devices	37.0	2.70%
368.00	Line Transformers	29.0	3.45%
369.10	Overhead Services	48.0	2.08%
369.02	Underground Services	28.0	3.57%
370.00	Meters	40.0	2.50%
370.01	Meters - PURPA Load Research	10.0	10.00%
371.00	Installations on Customer Premises	20.0	5.00%
373.00	Street Lighting and Signal Systems	27.0	3.70%

SCHEDULE 10-9

UTILICORP UNITED INC d/b/a MISSOURI PUBLIC SERVICE (ER-2001-672)

Account No.	Title	Life (Yr.)	Depr. Rate
	General Plant		
390.00	Structures and Improvements	45.0	2.22%
391.00	Office Furniture and Equipment		3.60%
391.01	Off F & E Computer - PURPA	10.0	10.00%
391.02	Off F & E Computer	10.0	10.00%
391.03	Off F & E Computer - SCADA		0.00%
392.00	Transportation Equipment		0.00%
393.00	Stores Equipment	18.0	5.56%
394.00	Tools, Shop and Garage Equipment	16.0	6.25%
395.00	Laboratory Equipment	25.0	4.00%
396.00	Power Operated Equipment		0.00%
397.00	Communication Equipment	16.0	6.25%
398.00	Miscellaneous Equipment	20.0	5.00%
	General Common Plant		
390.00	Structures and Improvements	45.0	2.22%
391.00	Office Furniture & Equipment	13.0	7.69%
391.01	Off Furn & Equipment - Computer - New	9.0	0.00%
391.02	Off Furn & Equipment - Computer	9.0	0.00%
392.01	Trans Equip Car Small	9.0	11.11%
392.02	Trans Equip Car Medium	9.0	0.00%
392.03	Trans Equip	20.0	5.00%
392.04	Trans Equip - Truck Light	9.0	11.11%
392.05	Trans Equip - Truck - Heavy	13.0	7.69%
392.06	Trans Equip - Trailer	15.0	6.67%
393.00	Stores Equipment	18.0	5.56%
396.07	Power Operated Equip - Short Life	7.0	0.00%
396.08	Power Operated Equip - Long Life	15.0	6.67%
397.00	Communications Equipment	20.0	5.00%
398.00	Miscellaneous Equipment	18.0	5.56%

SCHEDULE 10-10