

The Empire District Gas Company
Revenue Requirement
Twelve Months Ending 12/31/08

Line	Total Co	Northwest	North & South
1 Rate Base	57,732,319	6,711,930	51,020,388
2 Rate of Return	8.98%	8.98%	8.98%
3 Required Return	5,181,510	602,400	4,579,110
4 Adjusted Test Year Net Operating Income	3,373,304	259,484	3,113,820
5 Earnings Deficiency	1,808,206	342,916	1,465,290
6 Income Tax Gross-up Factor	1.6231	1.6231	1.6231
7 Net Revenue Deficiency	2,934,858	556,579	2,378,278