

The Empire District Gas Company
Rate Base
Twelve Months Ending 12/31/08

Line	Total Co			Northwest			North & South		
	Actual	Adjustments	Test Year	Actual	Adjustments	Test Year	Actual	Adjustments	Test Year
1 Plant In Service	86,771,623	1,696,977	88,468,600	8,155,532	159,496	8,315,028	78,616,091	1,537,481	80,153,572
2 Accumulated Depreciation	38,754,702	878,280	39,632,982	3,292,688	82,548	3,375,236	35,462,014	795,732	36,257,746
3 <i>Net Plant in Service</i>	48,016,920	818,697	48,835,617	4,862,844	76,948	4,939,792	43,154,077	741,749	43,895,825
4 <i>Add to Net Plant in Service:</i>									
5 Cash Working Capital	2,485,148	0	2,485,148	316,566		316,566	2,168,582		2,168,582
6 Materials & Supplies - 13 Mo Avg	159,600	310,774	470,373	30,007	34,852	64,859	129,593	275,922	405,514
7 Gas Storage - 13 Mo Avg	6,572,717	0	6,572,717	1,407,218	0	1,407,218	5,165,499	0	5,165,499
8 Prepayments - 13 Mo Avg	87,871	0	87,871	8,259	0	8,259	79,612	0	79,612
9 Regulatory Assets	5,102,788	0	5,102,788	576,706	0	576,706	4,526,082	0	4,526,082
						0			0
10 <i>Subtract from Net Plant in Services:</i>						0			0
11 Customer Advances for Construction - 13 Mo Avg	(317,323)	0	(317,323)	(7,377)	0	(7,377)	(309,946)	0	(309,946)
12 Customer Deposits - 13 Mo Avg	(994,045)	0	(994,045)	(115,658)	0	(115,658)	(878,387)	0	(878,387)
13 Deferred Income Taxes	(1,822,871)	0	(1,822,871)	(177,420)	0	(177,420)	(1,645,452)	0	(1,645,452)
14 Regulatory Liabilities	(2,436,904)	0	(2,436,904)	(278,954)	0	(278,954)	(2,157,950)	0	(2,157,950)
15 Interest Offset	(226,625)	0	(226,625)	(26,347)		(26,347)	(200,277)		(200,277)
16 Income Tax Offset	(24,428)	0	(24,428)	4,287		4,287	(28,715)		(28,715)
17 Rate Base	56,602,848	1,129,471	57,732,319	6,600,130	111,800	6,711,930	50,002,717	1,017,671	51,020,388