

**Empire Base Fuel and Purchased Power Costs for FAC Calculation**

<u>Description</u>	<u>FAC Base Total</u>			
	<u>Annualized</u>	<u>Company</u>	<u>Summer Period</u>	<u>Winter Period</u>
<b>FUEL</b>				
Annualized Fuel	\$ **	** \$**	** \$ **	** \$ **
Gas Transportation - Fixed	\$ **	** \$ **	** \$ **	** \$ **
Gas Transportation - Variable	\$ **	** \$ **	** \$ **	** \$ **
Gas LUF at Cost of Gas	\$ **	** \$ **	** \$ **	** \$ **
Iatan Unit 1 AQCS (Ammonia, Limestone, PAC)-Variable	\$ **	** \$ **	** \$ **	** \$ **
Plum Point Unit 1 AQCS (Ammonia, Limestone, PAC)-Variable	\$ **	** \$ **	** \$ **	** \$ **
Asbury AQCS (Ammonia, Limestone, PAC) - Variable	\$ **	** \$ **	** \$ **	** \$ **
SLCC AQCS (Ammonia, Limestone, PAC)-Variable	\$ **	** \$ **	** \$ **	** \$ **
<b>Total Fuel</b>	<b>\$ 111,770,933</b>	<b>\$ 111,770,933</b>	<b>\$ 48,720,443</b>	<b>\$ 63,050,490</b>
<b>Cost per MWh</b>			<b>\$ 24.60</b>	<b>\$ 18.31</b>

**FUEL RELATED COSTS**

Total Fuel-Related Costs	\$ 1,301,690	\$ 1,301,690	\$ 475,402	\$ 826,288
<b>TOTAL FUEL AND RELATED COSTS</b>	<b>\$ 113,072,623</b>	<b>\$ 113,072,623</b>	<b>\$ 49,195,844</b>	<b>\$ 63,876,779</b>
<b>Cost per MWh</b>			<b>\$ 24.84</b>	<b>\$ 18.55</b>

**PURCHASED POWER ENERGY CHARGES**

Purchased power	\$ 49,823,615	\$ 49,823,615	\$ 14,333,119	\$ 35,490,496
Cost of off system sales	\$ -	\$ -	\$ -	\$ -
Energy exchanged - SWPA	\$ -	\$ -	\$ -	\$ -
<b>Total energy charges</b>	<b>\$ 49,823,615</b>	<b>\$ 49,823,615</b>	<b>\$ 14,333,119</b>	<b>\$ 35,490,496</b>
<b>Cost Per MWh</b>			<b>\$ 7.24</b>	<b>\$ 10.31</b>

**PURCHASED POWER DEMAND CHARGES**

Westar-Jeffrey	\$ **	** \$	- \$	- \$
Plum Point PPA Demand	\$ **	** \$	- \$	- \$
Merril Lynch	\$ **	** \$	- \$	- \$
American Electric Power	\$ **	** \$	- \$	- \$
Tolling Charges	\$ **	** \$	- \$	- \$
<b>Total demand charges</b>	<b>\$ 9,224,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
WR Offline AUXS				
LESS: Renewable Energy Credits		\$ 1,516,715	\$ 505,572	\$ 1,011,143

<b>TOTAL FUEL AND PURCHASED POWER</b>	<b>\$ 172,120,238</b>	<b>\$ 161,379,523</b>	<b>\$ 63,023,392</b>	<b>\$ 98,356,131</b>
<b>Cost per MWh</b>			<b>\$ 31.82</b>	<b>\$ 28.57</b>

<b>Empire FAC Base Fuel and Purchased Power Cost</b>	<b>\$ 161,379,523</b>	\$ 63,023,392	\$ 98,356,131
Total kWh	5,423,692,381	1,980,834,057	3,442,858,324
Base Cost per kWh		<b>0.03182</b>	<b>0.02857</b>

Prepared by Matt Barnes 4-26-2010

Appendix E  
With Plum Point  
**NP**

**Empire Base Fuel and Purchased Power Costs for FAC Calculation**

<u>Description</u>	<u>FAC Base Total</u>			
	<u>Annualized</u>	<u>Company</u>	<u>Summer Period</u>	<u>Winter Period</u>
<u>FUEL</u>				
Annualized Fuel	\$ ** **	\$ ** **	\$ ** **	\$ ** **
Gas Transportation - Fixed	\$ ** **	\$ ** **	\$ ** **	\$ ** **
Gas Transportation - Variable	\$ ** **	\$ ** **	\$ ** **	\$ ** **
Gas LUF at Cost of Gas	\$ ** **	\$ ** **	\$ ** **	\$ ** **
Iatan Unit 1 AQCS (Ammonia, Limestone, PAC)-Variable	\$ ** **	\$ ** **	\$ ** **	\$ ** **
Asbury AQCS (Ammonia, Limestone, PAC) - Variable	\$ ** **	\$ ** **	\$ ** **	\$ ** **
SLCC AQCS (Ammonia, Limestone, PAC)-Variable	\$ ** **	\$ ** **	\$ ** **	\$ ** **
<b>Total Fuel</b>	<b>\$ 111,299,767</b>	<b>\$ 111,299,767</b>	<b>\$ 48,548,364</b>	<b>\$ 62,751,403</b>
<b>Cost per MWh</b>			<b>\$ 24.51</b>	<b>\$ 18.23</b>

FUEL RELATED COSTS

Total Fuel-Related Costs	\$ 1,301,690	\$ 1,301,690	\$ 475,402	\$ 826,288
<b>TOTAL FUEL AND RELATED COSTS</b>	<b>\$ 112,601,457</b>	<b>\$ 112,601,457</b>	<b>\$ 49,023,766</b>	<b>\$ 63,577,692</b>
<b>Cost per MWh</b>			<b>\$ 24.75</b>	<b>\$ 18.47</b>

PURCHASED POWER ENERGY CHARGES

Purchased power	\$ 49,823,615	\$ 49,823,615	\$ 14,333,119	\$ 35,490,496
Cost of off system sales	\$ -	\$ -	\$ -	\$ -
Energy exchanged - SWPA	\$ -	\$ -	\$ -	\$ -
<b>Total energy charges</b>	<b>\$ 49,823,615</b>	<b>\$ 49,823,615</b>	<b>\$ 14,333,119</b>	<b>\$ 35,490,496</b>
<b>Cost Per MWh</b>			<b>\$ 7.24</b>	<b>\$ 10.31</b>

PURCHASED POWER DEMAND CHARGES

Westar-Jeffrey	\$ ** **	\$ -	\$ -	\$ -
Plum Point PPA Demand	\$ ** **	\$ -	\$ -	\$ -
Merril Lynch	\$ ** **	\$ -	\$ -	\$ -
American Electric Power	\$ ** **	\$ -	\$ -	\$ -
Tolling Charges	\$ ** **	\$ -	\$ -	\$ -
<b>Total demand charges</b>	<b>\$ 9,224,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
WR Offline AUXS				
LESS: Renewable Energy Credits		\$ 1,516,715	\$ 505,572	\$ 1,011,143

<b>TOTAL FUEL AND PURCHASED POWER</b>	<b>\$ 171,649,072</b>	<b>\$ 160,908,357</b>	<b>\$ 62,851,313</b>	<b>\$ 98,057,044</b>
<b>Cost per MWh</b>			<b>\$ 31.73</b>	<b>\$ 28.48</b>

<b>Empire FAC Base Fuel and Purchased Power Cost</b>	<b>\$ 160,908,357</b>	\$ 62,851,313	\$ 98,057,044
Total kWh	5,423,692,381	1,980,834,057	3,442,858,324
Base Cost per kWh		<b>0.03173</b>	<b>0.02848</b>