

Empire Electric Company-MO
Pro forma June-2010 Electric Cost of Service Study
Missouri
Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Dist Trn 34kV				Dist Trn 13kV			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
I. ELECTRIC PLANT IN SERVICE										
A. INTANGIBLE PLANT										
Organization	301	26,709	-	-	-	-	13KVPT	NCP-Primary	-	CUST-13KV
Franchises and Consents	302	963,261	-	-	-	-	13KVPT	NCP-Primary	-	CUST-13KV
Miscellaneous Intangible Plant	303	14,229,852	-	-	-	-	13KVPT	NCP-Primary	-	CUST-13KV
Subtotal - INTANGIBLE PLANT	301-303									
B. PRODUCTION PLANT										
Land and Land Rights	(310, 330, 340)	1,825,806	-	-	-	-	-	-	-	-
Structures and Improvements	(311, 331, 341)	85,735,461	-	-	-	-	-	-	-	-
Boiler Plant Equipment	(312, 342)	353,209,056	-	-	-	-	-	-	-	-
Engines and Generators	343	191,728,737	-	-	-	-	-	-	-	-
Turbogenerator Units	(314, 333, 344)	103,059,160	-	-	-	-	-	-	-	-
Accessory Electric Equipment	(315, 334, 345)	60,630,634	-	-	-	-	-	-	-	-
Misc. Power Plant Equipment	316, 332, 335,346	69,931,794	-	-	-	-	-	-	-	-
Subtotal - OTHER PLANT	340-346									
Subtotal - PRODUCTION PLANT	304-346									
C. TRANSMISSION PLANT										
Land and Land Rights	350	9,231,201	-	-	-	-	-	-	-	-
Structures and Improvements	352	2,412,095	-	-	-	-	-	-	-	-
Station Equipment	353	78,785,516	-	-	-	-	-	-	-	-
Towers and Fixtures	354	666,181	-	-	-	-	-	-	-	-
Poles and Fixtures	355	33,466,425	-	-	-	-	-	-	-	-
Overhead Conductors and Devices	356	54,188,686	-	-	-	-	-	-	-	-
Underground Conduit	357	-	-	-	-	-	-	-	-	-
Underground Conductors and Device	358	-	-	-	-	-	-	-	-	-
Roads and Trails	359	-	-	-	-	-	-	-	-	-
Subtotal - TRANSMISSION PLANT	350-359									
D. DISTRIBUTION PLANT										
Land and Land Rights	360	2,159,720	-	-	-	-	DEMAND	NCP-Primary	-	-
Structures and Improvements	361	8,818,335	-	-	-	-	DEMAND	NCP-Primary	-	-
Station Equipment	362	66,674,096	-	-	-	-	DEMAND	NCP-Primary	-	-
Compressor Station Equipment	363	-	-	-	-	-	-	-	-	-
Poles, Towers and Fixtures	364	124,510,067	-	-	-	-	Poles	NCP-Primary	-	CUST-13KV
Overhead Conductors and Devices	365	136,221,240	-	-	-	-	P-LINES	NCP-Primary	-	CUST-13KV
Underground Conduit	366	26,518,380	-	-	-	-	U-LINES	-	-	CUST-13KV

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Account Description	Account Code	Account Dollars	Onsite			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
I. ELECTRIC PLANT IN SERVICE						
A. INTANGIBLE PLANT						
Organization	301	26,709	OnsitePT	-	-	OnsitePT-C
Franchises and Consents	302	963,261	OnsitePT	-	-	OnsitePT-C
Miscellaneous Intangible Plant	303	14,229,852	OnsitePT	-	-	OnsitePT-C
Subtotal - INTANGIBLE PLANT	301-303					
B. PRODUCTION PLANT						
Land and Land Rights	(310, 330, 340)	1,825,806	-	-	-	-
Structures and Improvements	(311, 331, 341)	85,735,461	-	-	-	-
Boiler Plant Equipment	(312, 342)	353,209,056	-	-	-	-
Engines and Generators	343	191,728,737	-	-	-	-
Turbogenerator Units	(314, 333, 344)	103,059,160	-	-	-	-
Accessory Electric Equipment	(315, 334, 345)	60,630,634	-	-	-	-
Misc. Power Plant Equipment	316, 332, 335,346	69,931,794	-	-	-	-
Subtotal - OTHER PLANT	340-346					
Subtotal - PRODUCTION PLANT	304-346					
C. TRANSMISSION PLANT						
Land and Land Rights	350	9,231,201	-	-	-	-
Structures and Improvements	352	2,412,095	-	-	-	-
Station Equipment	353	78,785,516	-	-	-	-
Towers and Fixtures	354	666,181	-	-	-	-
Poles and Fixtures	355	33,466,425	-	-	-	-
Overhead Conductors and Devices	356	54,188,686	-	-	-	-
Underground Conduit	357	-	-	-	-	-
Underground Conductors and Device	358	-	-	-	-	-
Roads and Trails	359	-	-	-	-	-
Subtotal - TRANSMISSION PLANT	350-359					
D. DISTRIBUTION PLANT						
Land and Land Rights	360	2,159,720	-	-	-	-
Structures and Improvements	361	8,818,335	-	-	-	-
Station Equipment	362	66,674,096	-	-	-	-
Compressor Station Equipment	363	-	-	-	-	-
Poles, Towers and Fixtures	364	124,510,067	-	-	-	-
Overhead Conductors and Devices	365	136,221,240	-	-	-	-
Underground Conduit	366	26,518,380	-	-	-	-

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Account Description	Account Code	Account Dollars	Dist Trn 34kV				Dist Trn 13kV				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
Underground Conductors and Device	367	48,655,152	-	-	-	-	UD-LINES	NCP-Primary	-	-	CUST-13KV
Line Transformers	368	81,262,022	-	-	-	-	-	-	-	-	-
Services	369	59,987,662	-	-	-	-	-	-	-	-	-
Meters	370	16,828,835	-	-	-	-	-	-	-	-	-
Installed on Cust Premise PR_L	371	14,215,684	-	-	-	-	-	-	-	-	-
Other Property on Customers Premis	372	-	-	-	-	-	-	-	-	-	-
Street Lighting and Signals	373	13,715,990	-	-	-	-	-	-	-	-	-
Subtotal - DISTRIBUTION PLANT	374-387										
E. GENERAL PLANT											
Land and Land Rights	389	564,738	-	-	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
Structures and Improvements	390	7,822,087	-	-	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
Office Furniture and Equipment	391	13,674,918	-	-	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
Transportation Equipment	392	7,348,145	-	-	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
Stores Equipment	393	396,979	-	-	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
Tools, Shop and Garage Equipment	394	3,691,016	-	-	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
Laboratory Equipment	395	844,710	-	-	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
Power Operated Equipment	396	10,282,162	-	-	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
Communication Equipment	397	8,708,688	-	-	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
Miscellaneous Equipment	398	161,730	-	-	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
Miscellaneous Equipment-RegA	398	-	-	-	-	-	-	-	-	-	-
Other Tangible Property	399	-	-	-	-	-	-	-	-	-	-
Subtotal - GENERAL PLANT	389-399										
TOTAL PLANT IN SERVICE	101										
ADDITIONS TO UTILITY PLANT											
Energy Conservation Programs	182.3	-	-	-	-	-	-	-	-	-	-
Property Held for Future Use	105	-	-	-	-	-	-	-	-	-	-
Construction Work in Progress	107	-	-	-	-	-	-	-	-	-	-
Nuclear Plant Costs - Calvert Cliffs	182.3	-	-	-	-	-	-	-	-	-	-
Total Additions to Utility Plant											
TOTAL UTILITY PLANT											
II. DEPRECIATION RESERVE											
Intangible	108.3	(8,855,006)	-	-	-	-	13KVPT	NCP-Primary	-	-	CUST-13KV
Transmission	108.4	(59,662,056)	-	-	-	-	-	-	-	-	-
Procurement Supply	108	(166,794,147)	-	-	-	-	-	-	-	-	-
Radial Transmission	108	-	-	-	-	-	-	-	-	-	-
34kv	108	-	-	-	-	-	-	-	-	-	-
Primary	108	(147,268,441)	-	-	-	-	13KVPT	13KVPT-D	-	-	13KVPT-C

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Account Description	Account Code	Account Dollars	Secondary				Retail Billing			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Underground Conductors and Device	367	48,655,152	-	-	-	-	-	-	-	
Line Transformers	368	81,262,022	L-Transformers	NCP-SEC	-	L-Transformers	-	-	-	
Services	369	59,987,662	CUST	-	-	SERVICES-369	-	-	-	
Meters	370	16,828,835	-	-	-	-	-	-	-	
Installed on Cust Premise PR_L	371	14,215,684	CUST	-	-	SERVICES-369	-	-	-	
Other Property on Customers Premis	372	-	-	-	-	-	-	-	-	
Street Lighting and Signals	373	13,715,990	CUST	-	-	STREET-LIGHT	-	-	-	
Subtotal - DISTRIBUTION PLANT	374-387									
E. GENERAL PLANT										
Land and Land Rights	389	564,738	SECLABOR	SECLABOR-D	-	SECLABOR-C	-	-	-	
Structures and Improvements	390	7,822,087	SECLABOR	SECLABOR-D	-	SECLABOR-C	-	-	-	
Office Furniture and Equipment	391	13,674,918	SECLABOR	SECLABOR-D	-	SECLABOR-C	-	-	-	
Transportation Equipment	392	7,348,145	SECLABOR	SECLABOR-D	-	SECLABOR-C	-	-	-	
Stores Equipment	393	396,979	SECLABOR	SECLABOR-D	-	SECLABOR-C	-	-	-	
Tools, Shop and Garage Equipment	394	3,691,016	SECLABOR	SECLABOR-D	-	SECLABOR-C	-	-	-	
Laboratory Equipment	395	844,710	SECLABOR	SECLABOR-D	-	SECLABOR-C	-	-	-	
Power Operated Equipment	396	10,282,162	SECLABOR	SECLABOR-D	-	SECLABOR-C	-	-	-	
Communication Equipment	397	8,708,688	SECLABOR	SECLABOR-D	-	SECLABOR-C	-	-	-	
Miscellaneous Equipment	398	161,730	SECLABOR	SECLABOR-D	-	SECLABOR-C	-	-	-	
Miscellaneous Equipment-RegA	398	-	-	-	-	-	-	-	-	
Other Tangible Property	399	-	-	-	-	-	-	-	-	
Subtotal - GENERAL PLANT	389-399									
TOTAL PLANT IN SERVICE	101									
ADDITIONS TO UTILITY PLANT										
Energy Conservation Programs	182.3	-	-	-	-	-	-	-	-	
Property Held for Future Use	105	-	-	-	-	-	-	-	-	
Construction Work in Progress	107	-	-	-	-	-	-	-	-	
Nuclear Plant Costs - Calvert Cliffs	182.3	-	-	-	-	-	-	-	-	
Total Additions to Utility Plant										
TOTAL UTILITY PLANT										
II. DEPRECIATION RESERVE										
Intangible	108.3	(8,855,006)	SECP	NCP-SEC	-	CUST-SEC	-	-	-	
Transmission	108.4	(59,662,056)	-	-	-	-	-	-	-	
Procurement Supply	108	(166,794,147)	-	-	-	-	-	-	-	
Radial Transmission	108	-	-	-	-	-	-	-	-	
34kv	108	-	-	-	-	-	-	-	-	
Primary	108	(147,268,441)	-	-	-	-	-	-	-	

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Account Description	Account Code	Account Dollars	Onsite			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Underground Conductors and Device	367	48,655,152	-	-	-	-
Line Transformers	368	81,262,022	-	-	-	-
Services	369	59,987,662	-	-	-	-
Meters	370	16,828,835	CUST	-	-	METERCOST
Installed on Cust Premise PR_L	371	14,215,684	-	-	-	-
Other Property on Customers Premis	372	-	-	-	-	-
Street Lighting and Signals	373	13,715,990	-	-	-	-
Subtotal - DISTRIBUTION PLANT	374-387					
E. GENERAL PLANT						
Land and Land Rights	389	564,738	OnsiteLABOR-	-	-	OnsiteLABOR-C
Structures and Improvements	390	7,822,087	OnsiteLABOR-	-	-	OnsiteLABOR-C
Office Furniture and Equipment	391	13,674,918	OnsiteLABOR-	-	-	OnsiteLABOR-C
Transportation Equipment	392	7,348,145	OnsiteLABOR-	-	-	OnsiteLABOR-C
Stores Equipment	393	396,979	OnsiteLABOR-	-	-	OnsiteLABOR-C
Tools, Shop and Garage Equipment	394	3,691,016	OnsiteLABOR-	-	-	OnsiteLABOR-C
Laboratory Equipment	395	844,710	OnsiteLABOR-	-	-	OnsiteLABOR-C
Power Operated Equipment	396	10,282,162	OnsiteLABOR-	-	-	OnsiteLABOR-C
Communication Equipment	397	8,708,688	OnsiteLABOR-	-	-	OnsiteLABOR-C
Miscellaneous Equipment	398	161,730	OnsiteLABOR-	-	-	OnsiteLABOR-C
Miscellaneous Equipment-RegA	398	-	-	-	-	-
Other Tangible Property	399	-	-	-	-	-
Subtotal - GENERAL PLANT	389-399					
TOTAL PLANT IN SERVICE	101					
ADDITIONS TO UTILITY PLANT						
Energy Conservation Programs	182.3	-	-	-	-	-
Property Held for Future Use	105	-	-	-	-	-
Construction Work in Progress	107	-	-	-	-	-
Nuclear Plant Costs - Calvert Cliffs	182.3	-	-	-	-	-
Total Additions to Utility Plant						
TOTAL UTILITY PLANT						
II. DEPRECIATION RESERVE						
Intangible	108.3	(8,855,006)	OnsitePT	-	-	OnsitePT-C
Transmission	108.4	(59,662,056)	-	-	-	-
Procurement Supply	108	(166,794,147)	-	-	-	-
Radial Transmission	108	-	-	-	-	-
34kv	108	-	-	-	-	-
Primary	108	(147,268,441)	-	-	-	-

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Account Description	Account Code	Account Dollars	Supply				Trans 230/115kV			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Secondary	108	(44,117,861)	-	-	-	-	-	-	-	-
Services	108	(40,140,192)	-	-	-	-	-	-	-	-
Meters	108	(5,815,229)	-	-	-	-	-	-	-	-
Streetlight	108.5	(4,687,496)	-	-	-	-	-	-	-	-
General	108.6	(32,928,845)	PROCURELABO	PROCLABOR-D	KWH-PROC	-	230KVLABOR	230KVLABOR-D	-	-
Retirement Work in Progress	108.7	-	-	-	-	-	-	-	-	-
Subtotal-DEPRECIATION RESERVE										
Dep. Res.- adjust for 13 month avg.	108.9	-	-	-	-	-	-	-	-	-
TOTAL RESERVE FOR DEPRECIATION	108									
III. OTHER RATE BASE ITEMS										
Deferred Fuel Cost	183	13,591,193	ENERGY	-	KWH-PROC	-	-	-	-	-
Prepayments	165	3,562,343	DEMAND	PROCPT-D	-	-	230KVPT	230KVPT-D	-	-
Cash Working Capital-Plant	131	(3,226,279)	-	-	-	-	-	-	-	-
Cash Working Capital-Labor	131	4,752,723	DEMAND	PROCLABOR-D	-	-	230KVLABOR	230KVLABOR-D	-	-
Cash Working Capital-Fuel	131	7,031,914	ENERGY	-	KWH-PROC	-	-	-	-	-
FAS Regulatory Tracker	106	(47,507)	DEMAND	PROCPT-D	-	-	230KVPT	230KVPT-D	-	-
Customer Advances for Construction	281	(7,710,719)	-	-	-	-	-	-	-	-
Materials and Supplies	154	21,827,943	DEMAND	PROCPT-D	-	-	230KVPT	230KVPT-D	-	-
Regulatory Asset	182	(28,621,330)	-	-	-	-	-	-	-	-
Customer Deposits	235	(7,822,064)	-	-	-	-	-	-	-	-
Regulatory Asset DSM	252	1,905,888	DEMAND	PROCLABOR-D	-	-	230KVLABOR	230KVLABOR-D	-	-
Deferred Income Tax	190	(135,773,105)	-	-	-	-	-	-	-	-
A/P Financing of Capitalized M&S	283	(4,446,670)	DEMAND	PROCPT-D	-	-	230KVPT	230KVPT-D	-	-
Total - OTHER RATE BASE ITEMS	131-283									
TOTAL RATE BASE										
I. OPERATING AND MAINTENANCE										
A. PRODUCTION EXPENSES										
Supervision and Engineering	(500, 535, 546)	3,042,550	DEMAND	PROCLABOR-D	-	-	-	-	-	-
Fuel	(501, 547)	93,124,650	ENERGY	-	KWH-PROC	-	-	-	-	-
Generation Expense	505, 507, 537, 538	5,704,274	DEMAND	AED12CP	-	-	-	-	-	-
Misc. Generation Expenses	(509, 539, 549)	783,932	DEMAND	AED12CP	-	-	-	-	-	-
Gas Turbine Lease	(550)	1,023	DEMAND	AED12CP	-	-	-	-	-	-
Supervision and Engineering	(510, 541, 551)	1,092,732	DEMAND	PROCLABOR-D	-	-	-	-	-	-
Maintenance of Structures	511, 552, 542, 543	795,201	DEMAND	AED12CP	-	-	-	-	-	-
Maintenance of Generation Plant	512, 513, 544, 552	9,947,630	DEMAND	AED12CP	-	-	-	-	-	-
Maintenance of Misc. Plant	506, 514, 545, 553	2,711,874	DEMAND	AED12CP	-	-	-	-	-	-

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Secondary	108	(44,117,861)	-	-	-	-
Services	108	(40,140,192)	OnsitePT	-	-	OnsitePT-C
Meters	108	(5,815,229)	OnsitePT	-	-	METERCOST
Streetlight	108.5	(4,687,496)	OnsitePT	-	-	OnsitePT-C
General	108.6	(32,928,845)	OnsiteLABOR	-	-	OnsiteLABOR-C
Retirement Work in Progress	108.7	-	-	-	-	-
Subtotal-DEPRECIATION RESERVE						
Dep. Res.- adjust for 13 month avg.	108.9	-	-	-	-	-
TOTAL RESERVE FOR DEPRECIATION	108					
III. OTHER RATE BASE ITEMS						
Deferred Fuel Cost	183	13,591,193	-	-	-	-
Prepayments	165	3,562,343	OnsitePT	-	-	OnsitePT-C
Cash Working Capital-Plant	131	(3,226,279)	-	-	-	-
Cash Working Capital-Labor	131	4,752,723	OnsiteLABOR	-	-	OnsiteLABOR-C
Cash Working Capital-Fuel	131	7,031,914	-	-	-	-
FAS Regulatory Tracker	106	(47,507)	OnsitePT	-	-	OnsitePT-C
Customer Advances for Construction	281	(7,710,719)	-	-	-	-
Materials and Supplies	154	21,827,943	OnsitePT	-	-	OnsitePT-C
Regulatory Asset	182	(28,621,330)	-	-	-	-
Customer Deposits	235	(7,822,064)	-	-	-	-
Regulatory Asset DSM	252	1,905,888	OnsiteLABOR	-	-	OnsiteLABOR-C
Deferred Income Tax	190	(135,773,105)	-	-	-	-
A/P Financing of Capitalized M&S	283	(4,446,670)	OnsitePT	-	-	OnsitePT-C
Total - OTHER RATE BASE ITEMS	131-283					
TOTAL RATE BASE						
I. OPERATING AND MAINTENANCE						
A. PRODUCTION EXPENSES						
Supervision and Engineering	(500, 535, 546)	3,042,550	-	-	-	-
Fuel	(501, 547)	93,124,650	-	-	-	-
Generation Expense	505, 507, 537, 538	5,704,274	-	-	-	-
Misc. Generation Expenses	(509, 539, 549)	783,932	-	-	-	-
Gas Turbine Lease	(550)	1,023	-	-	-	-
Supervision and Engineering	(510, 541, 551)	1,092,732	-	-	-	-
Maintenance of Structures	511, 552, 542, 543	795,201	-	-	-	-
Maintenance of Generation Plant	512, 513, 544, 552	9,947,630	-	-	-	-
Maintenance of Misc. Plant	506, 514, 545, 553	2,711,874	-	-	-	-

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			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Subtotal - Other Production	500-554									
Purchased Power Expenses	555	48,838,282	-	-	-	-	-	-	-	-
Load Dispatch	556	1,997,069	-	-	-	-	-	-	-	-
Other Purchased Power	557	175,589	-	-	-	-	-	-	-	-
Subtotal	556-557									
TOTAL PRODUCTION EXPENSE	500-557									
B. TRANSMISSION EXPENSE										
Supervision and Engineering	560	281,724	-	-	-	-	-	-	-	-
Load Dispatching	561	379,089	-	-	-	-	-	-	-	-
Station Expenses	562	182,899	-	-	-	-	-	-	-	-
Overhead Line Expenses	563	574,154	-	-	-	-	-	-	-	-
Underground Lines Expenses	564	-	-	-	-	-	-	-	-	-
Transmission by Others	565	3,242,099	-	-	-	-	-	-	-	-
Miscellaneous Expenses	566	453,801	-	-	-	-	-	-	-	-
Rents	567	146	-	-	-	-	-	-	-	-
Supervision and Engineering	568	55,238	-	-	-	-	-	-	-	-
Maintenance of Structures	569	8,633	-	-	-	-	-	-	-	-
Maintenance of Station Equipment	570	401,816	-	-	-	-	-	-	-	-
Maintenance of Overhead Lines	571	2,019,516	-	-	-	-	-	-	-	-
Maintenance of Underground Lines	572	-	-	-	-	-	-	-	-	-
Misc Maintenance - Credits	573	-	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE:	560-573									
C. DISTRIBUTION EXPENSE										
Operation Supervision & Engineering	580	777,660	-	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
Load Dispatching	581	-	-	-	-	-	-	-	-	-
Station Expenses	582	526,936	-	-	-	DEMAND	NCP-Primary	-	-	-
Overhead Line Expenses	583	1,549,466	-	-	-	P-LINES	NCP-Primary	-	-	CUST-13KV
Underground Line Expenses	584	558,840	-	-	-	UD-LINES	NCP-Primary	-	-	CUST-13KV
Street Light and Signal Systems	585	95,177	-	-	-	-	-	-	-	-
Meter Expenses	586	2,382,130	-	-	-	-	-	-	-	-
Customer Installation Expenses	587	112,579	-	-	-	-	-	-	-	-
Misc. Distribution Expenses	588	1,001,379	-	-	-	13KVPT	NCP-Primary	-	-	CUST-13KV
Rents	589	3,663	-	-	-	13KVPT	NCP-Primary	-	-	CUST-13KV
Maint Supervision & Engineering	590	161,253	-	-	-	13KVLABOR	13KVLABOR-D	-	-	13KVLABOR-C
Maint of Structures	591	80,370	-	-	-	DEMAND	NCP-Primary	-	-	-
Maintenance of Station Equipment	592	1,238,602	-	-	-	DEMAND	NCP-Primary	-	-	-
Maintenance of Overhead Lines	593	12,301,565	-	-	-	P-LINES	NCP-Primary	-	-	CUST-13KV

Empire Electric Company-MO
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Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Secondary				Retail Billing				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
Subtotal - Other Production	500-554										
Purchased Power Expenses	555	48,838,282	-	-	-	-	-	-	-	-	-
Load Dispatch	556	1,997,069	-	-	-	-	-	-	-	-	-
Other Purchased Power	557	175,589	-	-	-	-	-	-	-	-	-
Subtotal	556-557										
TOTAL PRODUCTION EXPENSE	500-557										
B. TRANSMISSION EXPENSE											
Supervision and Engineering	560	281,724	-	-	-	-	-	-	-	-	-
Load Dispatching	561	379,089	-	-	-	-	-	-	-	-	-
Station Expenses	562	182,899	-	-	-	-	-	-	-	-	-
Overhead Line Expenses	563	574,154	-	-	-	-	-	-	-	-	-
Underground Lines Expenses	564	-	-	-	-	-	-	-	-	-	-
Transmission by Others	565	3,242,099	-	-	-	-	-	-	-	-	-
Miscellaneous Expenses	566	453,801	-	-	-	-	-	-	-	-	-
Rents	567	146	-	-	-	-	-	-	-	-	-
Supervision and Engineering	568	55,238	-	-	-	-	-	-	-	-	-
Maintenance of Structures	569	8,633	-	-	-	-	-	-	-	-	-
Maintenance of Station Equipment	570	401,816	-	-	-	-	-	-	-	-	-
Maintenance of Overhead Lines	571	2,019,516	-	-	-	-	-	-	-	-	-
Maintenance of Underground Lines	572	-	-	-	-	-	-	-	-	-	-
Misc Maintenance - Credits	573	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE:	560-573										
C. DISTRIBUTION EXPENSE											
Operation Supervision & Engineering	580	777,660	SECLABOR-XE	SECLABOR-D	-	-	SECLABOR-C	-	-	-	-
Load Dispatching	581	-	-	-	-	-	-	-	-	-	-
Station Expenses	582	526,936	-	-	-	-	-	-	-	-	-
Overhead Line Expenses	583	1,549,466	CUST	-	-	-	CUST-SEC	-	-	-	-
Underground Line Expenses	584	558,840	-	-	-	-	-	-	-	-	-
Street Light and Signal Systems	585	95,177	CUST	-	-	-	STREET-LIGHT	-	-	-	-
Meter Expenses	586	2,382,130	-	-	-	-	-	-	-	-	-
Customer Installation Expenses	587	112,579	CUST	-	-	-	SERVICES-369	-	-	-	-
Misc. Distribution Expenses	588	1,001,379	SECPT-XE	SECPT-D	-	-	SECPT-C	-	-	-	-
Rents	589	3,663	SECPT-XE	SECPT-D	-	-	SECPT-C	-	-	-	-
Maint Supervision & Engineering	590	161,253	SECLABOR-XE	SECLABOR-D	-	-	SECLABOR-C	-	-	-	-
Maint of Structures	591	80,370	-	-	-	-	-	-	-	-	-
Maintenance of Station Equipment	592	1,238,602	-	-	-	-	-	-	-	-	-
Maintenance of Overhead Lines	593	12,301,565	CUST	-	-	-	CUST-SEC	-	-	-	-

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Account Description	Account Code	Account Dollars	Onsite			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Subtotal - Other Production	500-554					
Purchased Power Expenses	555	48,838,282	-	-	-	-
Load Dispatch	556	1,997,069	-	-	-	-
Other Purchased Power	557	175,589	-	-	-	-
Subtotal	556-557					
TOTAL PRODUCTION EXPENSE	500-557					
B. TRANSMISSION EXPENSE						
Supervision and Engineering	560	281,724	-	-	-	-
Load Dispatching	561	379,089	-	-	-	-
Station Expenses	562	182,899	-	-	-	-
Overhead Line Expenses	563	574,154	-	-	-	-
Underground Lines Expenses	564	-	-	-	-	-
Transmission by Others	565	3,242,099	-	-	-	-
Miscellaneous Expenses	566	453,801	-	-	-	-
Rents	567	146	-	-	-	-
Supervision and Engineering	568	55,238	-	-	-	-
Maintenance of Structures	569	8,633	-	-	-	-
Maintenance of Station Equipment	570	401,816	-	-	-	-
Maintenance of Overhead Lines	571	2,019,516	-	-	-	-
Maintenance of Underground Lines	572	-	-	-	-	-
Misc Maintenance - Credits	573	-	-	-	-	-
TOTAL TRANSMISSION EXPENSE:	560-573					
C. DISTRIBUTION EXPENSE						
Operation Supervision & Engineering	580	777,660	OnsiteLABOR-	-	-	OnsiteLABOR-C
Load Dispatching	581	-	-	-	-	-
Station Expenses	582	526,936	-	-	-	-
Overhead Line Expenses	583	1,549,466	-	-	-	-
Underground Line Expenses	584	558,840	-	-	-	-
Street Light and Signal Systems	585	95,177	-	-	-	-
Meter Expenses	586	2,382,130	CUST	-	-	METERCOST
Customer Installation Expenses	587	112,579	-	-	-	-
Misc. Distribution Expenses	588	1,001,379	CUST	-	-	OnsitePT-C
Rents	589	3,663	OnsitePT	-	-	OnsitePT-C
Maint Supervision & Engineering	590	161,253	OnsiteLABOR-	-	-	OnsiteLABOR-C
Maint of Structures	591	80,370	-	-	-	-
Maintenance of Station Equipment	592	1,238,602	-	-	-	-
Maintenance of Overhead Lines	593	12,301,565	-	-	-	-

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Account Description	Account Code	Account Dollars	Supply				Trans 230/115kV			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Maintenance of Underground Lines	594	619,589	-	-	-	-	-	-	-	-
Maintenance of Line Transformers	595	250,454	-	-	-	-	-	-	-	-
Maintenance of Street Lights	596	382,355	-	-	-	-	-	-	-	-
Maintenance of Meters	597	275,258	-	-	-	-	-	-	-	-
Maintenance of Misc. Plant	598	185,063	-	-	-	-	-	-	-	-
Misc. Distribution - Credits	599	-	-	-	-	-	-	-	-	-
Subtotal - DISTRIBUTION EXPENSE	580-599									
Total - OPER. AND MAINT. EXPENS	500-599									
D. CUSTOMER ACCOUNTS AND S										
Supervision	901	503,948	-	-	-	-	-	-	-	-
Meter Reading Expenses	902	1,688,078	-	-	-	-	-	-	-	-
Customer Records & Collection Expe	903	4,406,240	-	-	-	-	-	-	-	-
Uncollectible Accounts	904	2,310,043	PROCUREREV	UNCOLLECT	UNCOLLECT	-	230KVREV	UNCOLLECT	-	-
Misc Customer Accounts Expenses	905	187,086	-	-	-	-	-	-	-	-
Subtotal - Customer Accounts Expen	901-905									
Customer Assistance Exp Electric	(907, 908)	1,195,069	-	-	-	-	-	-	-	-
Supervision	909	154,619	-	-	-	-	-	-	-	-
Customer Assistance Expenses	910	6,257	-	-	-	-	-	-	-	-
Information, Instructional Advertising	911	7,906	-	-	-	-	-	-	-	-
Misc Customer Serv & Inform Expen	912	340,272	-	-	-	-	-	-	-	-
Rents	913	-	-	-	-	-	-	-	-	-
Subtotal - Customer Service & Info.	909-913									
Supervision	915	-	-	-	-	-	-	-	-	-
Demonstrating & Selling Expenses	916	-	-	-	-	-	-	-	-	-
Advertising Expenses	917	-	-	-	-	-	-	-	-	-
Miscellaneous Sales Expenses	918	-	-	-	-	-	-	-	-	-
Subtotal - Sales Expense	915-919									
Total - CUST ACCTS, SERVS, & SA	901-919									
E. ADMINISTRATIVE AND GENERA										
LABOR RELATED EXPENSES										
Administrative & General Salaries	920	7,632,259	PROCURELABO	PROCLABOR-D	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-
Office Supplies & Expenses	921	1,880,667	PROCURELABO	PROCLABOR-D	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-
Admin Expenses Transferred-Credit	922	(2,038,418)	PROCURELABO	PROCLABOR-D	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-
Outside Services Employed	923	2,624,131	PROCURELABO	PROCLABOR-D	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-
Employee Pensions and Benefits	926	14,178,863	PROCURELABO	PROCLABOR-D	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-

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Account Description	Account Code	Account Dollars	Dist Trn 34kV				Dist Trn 13kV				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
Maintenance of Underground Lines	594	619,589	-	-	-	-	UD-LINES	NCP-Primary	-	-	CUST-13KV
Maintenance of Line Transformers	595	250,454	-	-	-	-	-	-	-	-	-
Maintenance of Street Lights	596	382,355	-	-	-	-	-	-	-	-	-
Maintenance of Meters	597	275,258	-	-	-	-	-	-	-	-	-
Maintenance of Misc. Plant	598	185,063	-	-	-	-	13KVPT	NCP-Primary	-	-	CUST-13KV
Misc. Distribution - Credits	599	-	-	-	-	-	-	-	-	-	-
Subtotal - DISTRIBUTION EXPENSE	580-599										
Total - OPER. AND MAINT. EXPENS	500-599										
D. CUSTOMER ACCOUNTS AND S											
Supervision	901	503,948	-	-	-	-	-	-	-	-	-
Meter Reading Expenses	902	1,688,078	-	-	-	-	-	-	-	-	-
Customer Records & Collection Expe	903	4,406,240	-	-	-	-	-	-	-	-	-
Uncollectible Accounts	904	2,310,043	-	-	-	-	13KVREV	UNCOLLECT	-	-	UNCOLLECT
Misc Customer Accounts Expenses	905	187,086	-	-	-	-	-	-	-	-	-
Subtotal - Customer Accounts Expen	901-905										
Customer Assistance Exp Electric	(907, 908)	1,195,069	-	-	-	-	-	-	-	-	-
Supervision	909	154,619	-	-	-	-	-	-	-	-	-
Customer Assistance Expenses	910	6,257	-	-	-	-	-	-	-	-	-
Information, Instructional Advertising	911	7,906	-	-	-	-	-	-	-	-	-
Misc Customer Serv & Inform Expen	912	340,272	-	-	-	-	-	-	-	-	-
Rents	913	-	-	-	-	-	-	-	-	-	-
Subtotal - Customer Service & Info.	909-913										
Supervision	915	-	-	-	-	-	-	-	-	-	-
Demonstrating & Selling Expenses	916	-	-	-	-	-	-	-	-	-	-
Advertising Expenses	917	-	-	-	-	-	-	-	-	-	-
Miscellaneous Sales Expenses	918	-	-	-	-	-	-	-	-	-	-
Subtotal - Sales Expense	915-919										
Total - CUST ACCTS, SERVS, & SA	901-919										
E. ADMINISTRATIVE AND GENERA											
LABOR RELATED EXPENSES											
Administrative & General Salaries	920	7,632,259	-	-	-	-	13KVLAVOR	13KVLAVOR-D	-	-	13KVLAVOR-C
Office Supplies & Expenses	921	1,880,667	-	-	-	-	13KVLAVOR	13KVLAVOR-D	-	-	13KVLAVOR-C
Admin Expenses Transferred-Credit	922	(2,038,418)	-	-	-	-	13KVLAVOR	13KVLAVOR-D	-	-	13KVLAVOR-C
Outside Services Employed	923	2,624,131	-	-	-	-	13KVLAVOR	13KVLAVOR-D	-	-	13KVLAVOR-C
Employee Pensions and Benefits	926	14,178,863	-	-	-	-	13KVLAVOR	13KVLAVOR-D	-	-	13KVLAVOR-C

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Account Description	Account Code	Account Dollars	Secondary				Retail Billing			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Maintenance of Underground Lines	594	619,589	-	-	-	-	-	-	-	
Maintenance of Line Transformers	595	250,454	L-Transformers	SECPT-D	-	L-Transformers	-	-	-	
Maintenance of Street Lights	596	382,355	CUST	-	-	STREET-LIGHT	-	-	-	
Maintenance of Meters	597	275,258	-	-	-	-	-	-	-	
Maintenance of Misc. Plant	598	185,063	SECPT-XE	SECPT-D	-	SECPT-C	-	-	-	
Misc. Distribution - Credits	599	-	-	-	-	-	-	-	-	
Subtotal - DISTRIBUTION EXPENSE	580-599									
Total - OPER. AND MAINT. EXPENS	500-599									
D. CUSTOMER ACCOUNTS AND S										
Supervision	901	503,948	-	-	-	-	-	-	-	
Meter Reading Expenses	902	1,688,078	-	-	-	-	-	-	-	
Customer Records & Collection Expe	903	4,406,240	-	-	-	-	-	-	-	
Uncollectible Accounts	904	2,310,043	SECREV	UNCOLLECT	-	UNCOLLECT	-	-	-	
Misc Customer Accounts Expenses	905	187,086	-	-	-	-	-	-	-	
Subtotal - Customer Accounts Expen	901-905									
Customer Assistance Exp Electric	(907, 908)	1,195,069	-	-	-	-	-	-	-	
Supervision	909	154,619	-	-	-	-	-	-	-	
Customer Assistance Expenses	910	6,257	-	-	-	-	-	-	-	
Information, Instructional Advertising	911	7,906	-	-	-	-	-	-	-	
Misc Customer Serv & Inform Expen	912	340,272	-	-	-	-	-	-	-	
Rents	913	-	-	-	-	-	-	-	-	
Subtotal - Customer Service & Info.	909-913									
Supervision	915	-	-	-	-	-	-	-	-	
Demonstrating & Selling Expenses	916	-	-	-	-	-	-	-	-	
Advertising Expenses	917	-	-	-	-	-	-	-	-	
Miscellaneous Sales Expenses	918	-	-	-	-	-	-	-	-	
Subtotal - Sales Expense	915-919									
Total - CUST ACCTS, SERVS, & SA	901-919									
E. ADMINISTRATIVE AND GENERA										
LABOR RELATED EXPENSES										
Administrative & General Salaries	920	7,632,259	SECLABOR	SECLABOR-D	-	SECLABOR-C	-	-	-	
Office Supplies & Expenses	921	1,880,667	SECLABOR	SECLABOR-D	-	SECLABOR-C	-	-	-	
Admin Expenses Transferred-Credit	922	(2,038,418)	SECLABOR	SECLABOR-D	-	SECLABOR-C	-	-	-	
Outside Services Employed	923	2,624,131	SECLABOR	SECLABOR-D	-	SECLABOR-C	-	-	-	
Employee Pensions and Benefits	926	14,178,863	SECLABOR	SECLABOR-D	-	SECLABOR-C	-	-	-	

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Account Description	Account Code	Account Dollars	Onsite			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Maintenance of Underground Lines	594	619,589	-	-	-	-
Maintenance of Line Transformers	595	250,454	-	-	-	-
Maintenance of Street Lights	596	382,355	-	-	-	-
Maintenance of Meters	597	275,258	CUST	-	-	METERCOST
Maintenance of Misc. Plant	598	185,063	OnsitePT	-	-	OnsitePT-C
Misc. Distribution - Credits	599	-	-	-	-	-
Subtotal - DISTRIBUTION EXPENSE	580-599					
Total - OPER. AND MAINT. EXPENSE	500-599					
D. CUSTOMER ACCOUNTS AND SERVICES						
Supervision	901	503,948	CUST	-	-	ACCT-903
Meter Reading Expenses	902	1,688,078	CUST	-	-	METEREAD
Customer Records & Collection Expenses	903	4,406,240	CUST	-	-	ACCT-903
Uncollectible Accounts	904	2,310,043	OnsiteREV	-	-	UNCOLLECT
Misc Customer Accounts Expenses	905	187,086	CUST	-	-	ACCT-903
Subtotal - Customer Accounts Expenses	901-905					
Customer Assistance Exp Electric	(907, 908)	1,195,069	CUST	-	-	CUSTACCT-908
Supervision	909	154,619	CUST	-	-	CUSTACCT-908
Customer Assistance Expenses	910	6,257	CUST	-	-	CUST-Sec
Information, Instructional Advertising	911	7,906	CUST	-	-	CUST-Sec
Misc Customer Serv & Inform Expenses	912	340,272	CUST	-	-	CUSTSVC-912
Rents	913	-	-	-	-	-
Subtotal - Customer Service & Info.	909-913					
Supervision	915	-	-	-	-	-
Demonstrating & Selling Expenses	916	-	-	-	-	-
Advertising Expenses	917	-	-	-	-	-
Miscellaneous Sales Expenses	918	-	-	-	-	-
Subtotal - Sales Expense	915-919					
Total - CUST ACCTS, SERVS, & SA	901-919					
E. ADMINISTRATIVE AND GENERAL EXPENSES						
LABOR RELATED EXPENSES						
Administrative & General Salaries	920	7,632,259	OnsiteLABOR-	-	-	OnsiteLABOR-C
Office Supplies & Expenses	921	1,880,667	OnsiteLABOR-	-	-	OnsiteLABOR-C
Admin Expenses Transferred-Credit	922	(2,038,418)	OnsiteLABOR-	-	-	OnsiteLABOR-C
Outside Services Employed	923	2,624,131	OnsiteLABOR-	-	-	OnsiteLABOR-C
Employee Pensions and Benefits	926	14,178,863	OnsiteLABOR-	-	-	OnsiteLABOR-C

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Account Description	Account Code	Account Dollars	Supply				Trans 230/115kV			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Subtotal - O & M Accounts 920-923,925	920-926									
PLANT RELATED EXPENSES										
Property Insurance	924	2,025,648	PROCUREPT	PROCPT-D	PROCPT-E	-	230KVPT	230KVPT-D	-	-
Injuries and Damages	925	1,343,860	PROCUREPT	PROCPT-D	PROCPT-E	-	230KVPT	230KVPT-D	-	-
Maintenance of General Plant (also	935	224,728	PROCUREPT	PROCPT-D	PROCPT-E	-	230KVPT	230KVPT-D	-	-
Subtotal - O & M Accounts 924-925	924,925,935									
OTHER A&G EXPENSES										
Franchise Requirements	927	-	-	-	-	-	-	-	-	-
Regulatory Commission Expenses	928	792,407	PROCURELABP	PROCLP-D	PROCLP-E	-	230KVLABPT	230KVL P-D	-	-
Duplicate Charges-Credit	929	(213,164)	PROCURELABP	PROCLP-D	PROCLP-E	-	230KVLABPT	230KVL P-D	-	-
General Advertising Expenses	930.1	1,872,023	PROCURELABP	PROCLP-D	PROCLP-E	-	230KVLABPT	230KVL P-D	-	-
Miscellaneous General Expenses	930.2	-	-	-	-	-	-	-	-	-
Rents	931	120,670	PROCURELABP	PROCLP-D	PROCLP-E	-	230KVLABPT	230KVL P-D	-	-
Misc Expenses - Credit	932	-	-	-	-	-	-	-	-	-
Subtotal	927-932									
TOTAL A&G EXPENSES	920-932									
TOTAL OPERATING EXPENSES										
II. DEPRECIATION EXPENSE										
Intangible Plant	403.1	-	-	-	-	-	-	-	-	-
Procurement Supply	403	24,363,889	PROCUREPT	PROCPT-D	PROCPT-E	-	-	-	-	-
Radial Transmission	403	3,789,115	-	-	-	-	230KVPT	230KVPT-D	-	-
34kv	403	-	-	-	-	-	-	-	-	-
Primary	403	11,613,432	-	-	-	-	-	-	-	-
Secondary	403	3,479,087	-	-	-	-	-	-	-	-
Services	403	3,510,161	-	-	-	-	-	-	-	-
Meters	403	407,258	-	-	-	-	-	-	-	-
Streetlight	403.5	463,600	-	-	-	-	230KVPT	230KVPT-D	-	-
Distribution Plant	403.6	-	-	-	-	-	-	-	-	-
General Plant	403.6	3,070,792	PROCURELABO	PROCLABOR-D	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-
Amortization DSM	404	635,306	PROCURELABO	PROCLABOR-D	PROCLABOR-E	-	230KVLABOR	230KVLABOR-D	-	-
Amortization	404	2,789,547	PROCUREPT	PROCPT-D	PROCPT-E	-	230KVPT	230KVPT-D	-	-
TOTAL DEPRECIATION EXPENSES	403-404									
III. TAXES										

**Empire Electric Company-MO
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Account Description	Account Code	Account Dollars	Dist Trn 34kV				Dist Trn 13kV			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Subtotal - O & M Accounts 920-923,925	920-926									
PLANT RELATED EXPENSES										
Property Insurance	924	2,025,648	-	-	-	-	13KVPT	13KVPT-D	-	13KVPT-C
Injuries and Damages	925	1,343,860	-	-	-	-	13KVPT	13KVPT-D	-	13KVPT-C
Maintenance of General Plant (also	935	224,728	-	-	-	-	13KVPT	13KVPT-D	-	13KVPT-C
Subtotal - O & M Accounts 924-925	924,925,935									
OTHER A&G EXPENSES										
Franchise Requirements	927	-	-	-	-	-	-	-	-	-
Regulatory Commission Expenses	928	792,407	-	-	-	-	13KVLABPT	13KVLP-D	-	13KVLP-C
Duplicate Charges-Credit	929	(213,164)	-	-	-	-	13KVLABPT	13KVLP-D	-	13KVLP-C
General Advertising Expenses	930.1	1,872,023	-	-	-	-	13KVLABPT	13KVLP-D	-	13KVLP-C
Miscellaneous General Expenses	930.2	-	-	-	-	-	-	-	-	-
Rents	931	120,670	-	-	-	-	13KVLABPT	13KVLP-D	-	13KVLP-C
Misc Expenses - Credit	932	-	-	-	-	-	-	-	-	-
Subtotal	927-932									
TOTAL A&G EXPENSES	920-932									
TOTAL OPERATING EXPENSES										
II. DEPRECIATION EXPENSE										
Intangible Plant	403.1	-	-	-	-	-	-	-	-	-
Procurement Supply	403	24,363,889	-	-	-	-	-	-	-	-
Radial Transmission	403	3,789,115	-	-	-	-	-	-	-	-
34kv	403	-	-	-	-	-	-	-	-	-
Primary	403	11,613,432	-	-	-	-	13KVPT	13KVPT-D	-	13KVPT-C
Secondary	403	3,479,087	-	-	-	-	-	-	-	-
Services	403	3,510,161	-	-	-	-	13KVPT	13KVPT-D	-	13KVPT-C
Meters	403	407,258	-	-	-	-	13KVPT	13KVPT-D	-	13KVPT-C
Streetlight	403.5	463,600	-	-	-	-	-	-	-	-
Distribution Plant	403.6	-	-	-	-	-	-	-	-	-
General Plant	403.6	3,070,792	-	-	-	-	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C
Amortization DSM	404	635,306	-	-	-	-	13KVLABOR	13KVLABOR-D	-	13KVLABOR-C
Amortization	404	2,789,547	-	-	-	-	13KVPT	13KVPT-D	-	13KVPT-C
TOTAL DEPRECIATION EXPENSES	403-404									
III. TAXES										

Empire Electric Company-MO
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Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Secondary				Retail Billing				
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator	
Subtotal - O & M Accounts 920-923,925	920-926										
PLANT RELATED EXPENSES											
Property Insurance	924	2,025,648	SECPT	SECPT-D	-	SECPT-C	-	-	-	-	-
Injuries and Damages	925	1,343,860	SECPT	SECPT-D	-	SECPT-C	-	-	-	-	-
Maintenance of General Plant (also	935	224,728	SECPT	SECPT-D	-	SECPT-C	-	-	-	-	-
Subtotal - O & M Accounts 924-925	924,925,935										
OTHER A&G EXPENSES											
Franchise Requirements	927	-	-	-	-	-	-	-	-	-	-
Regulatory Commission Expenses	928	792,407	SECLABPT	SECLP-D	-	SECLP-C	-	-	-	-	-
Duplicate Charges-Credit	929	(213,164)	SECLABPT	SECLP-D	-	SECLP-C	-	-	-	-	-
General Advertising Expenses	930.1	1,872,023	SECLABPT	SECLP-D	-	SECLP-C	-	-	-	-	-
Miscellaneous General Expenses	930.2	-	-	-	-	-	-	-	-	-	-
Rents	931	120,670	SECLABPT	SECLP-D	-	SECLP-C	-	-	-	-	-
Misc Expenses - Credit	932	-	-	-	-	-	-	-	-	-	-
Subtotal	927-932										
TOTAL A&G EXPENSES	920-932										
TOTAL OPERATING EXPENSES											
II. DEPRECIATION EXPENSE											
Intangible Plant	403.1	-	-	-	-	-	-	-	-	-	-
Procurement Supply	403	24,363,889	-	-	-	-	-	-	-	-	-
Radial Transmission	403	3,789,115	-	-	-	-	-	-	-	-	-
34kv	403	-	-	-	-	-	-	-	-	-	-
Primary	403	11,613,432	-	-	-	-	-	-	-	-	-
Secondary	403	3,479,087	SECPT	SECPT-D	-	SECPT-C	-	-	-	-	-
Services	403	3,510,161	SECPT	SECPT-D	-	SECPT-C	-	-	-	-	-
Meters	403	407,258	SECPT	SECPT-D	-	SECPT-C	-	-	-	-	-
Streetlight	403.5	463,600	-	-	-	-	-	-	-	-	-
Distribution Plant	403.6	-	-	-	-	-	-	-	-	-	-
General Plant	403.6	3,070,792	SECLABOR	SECLABOR-D	-	SECLABOR-C	-	-	-	-	-
Amortization DSM	404	635,306	SECLABOR	SECLABOR-D	-	SECLABOR-C	-	-	-	-	-
Amortization	404	2,789,547	SECPT	SECPT-D	-	SECPT-C	-	-	-	-	-
TOTAL DEPRECIATION EXPENSES	403-404										
III. TAXES											

Empire Electric Company-MO
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Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Onsite			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
Subtotal - O & M Accounts 920-923,924,925	920-926					
PLANT RELATED EXPENSES						
Property Insurance	924	2,025,648	OnsitePT	-	-	OnsitePT-C
Injuries and Damages	925	1,343,860	OnsitePT	-	-	OnsitePT-C
Maintenance of General Plant (also	935	224,728	OnsitePT	-	-	OnsitePT-C
Subtotal - O & M Accounts 924-925	924,925,935					
OTHER A&G EXPENSES						
Franchise Requirements	927	-	-	-	-	-
Regulatory Commission Expenses	928	792,407	OnsiteLABPT	-	-	OnsiteLP-C
Duplicate Charges-Credit	929	(213,164)	OnsiteLABPT	-	-	OnsiteLP-C
General Advertising Expenses	930.1	1,872,023	OnsiteLABPT	-	-	OnsiteLP-C
Miscellaneous General Expenses	930.2	-	-	-	-	-
Rents	931	120,670	OnsiteLABPT	-	-	OnsiteLP-C
Misc Expenses - Credit	932	-	-	-	-	-
Subtotal	927-932					
TOTAL A&G EXPENSES	920-932					
TOTAL OPERATING EXPENSES						
II. DEPRECIATION EXPENSE						
Intangible Plant	403.1	-	-	-	-	-
Procurement Supply	403	24,363,889	-	-	-	-
Radial Transmission	403	3,789,115	-	-	-	-
34kv	403	-	-	-	-	-
Primary	403	11,613,432	-	-	-	-
Secondary	403	3,479,087	-	-	-	-
Services	403	3,510,161	OnsitePT	-	-	OnsitePT-C
Meters	403	407,258	OnsitePT	-	-	OnsitePT-C
Streetlight	403.5	463,600	-	-	-	-
Distribution Plant	403.6	-	-	-	-	-
General Plant	403.6	3,070,792	OnsiteLABOR-	-	-	OnsiteLABOR-C
Amortization DSM	404	635,306	OnsiteLABOR-	-	-	OnsiteLABOR-C
Amortization	404	2,789,547	OnsitePT	-	-	OnsitePT-C
TOTAL DEPRECIATION EXPENSES	403-404					
III. TAXES						

Empire Electric Company-MO
Pro forma June-2010 Electric Cost of Service Study
Missouri
Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Onsite			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
A. GENERAL TAXES						
F.I.C.A. Taxes	408.15	2,721,436	OnsiteLABOR-	-	-	OnsiteLABOR-C
Federal Unemployment Tax	408.16	-	-	-	-	-
Real Estate Taxes	408.17	12,503,489	OnsitePT	-	-	OnsitePT-C
Subtotal - General Taxes						
B. FRANCHISE AND REVENUE TAXES						
Maryland Franchise Tax T&D	408.11	411,604	OnsitePT	-	-	REVENUE
PSC Assessment	408.12	-	-	-	-	-
Franchise Tax Prod	408.11	-	-	-	-	-
Franchise	408.13	-	-	-	-	-
Retail Sales & Other	408.14	-	-	-	-	-
Subtotal - Franchise & Gross Receipt						
C. FEDERAL INCOME TAXES						
Federal Income Taxes - Current						
Provision for Deferred FIT						
ITC Adjustment - Net						
Subtotal - Federal Income Taxes	409-411	0				
TOTAL TAXES	408-411					
TOTAL EXPENSES						
IV. OPERATING REVENUES						
Revenues	440-446	395,791,087	OnsiteREV	-	-	REVENUE
Production Other Rev	440-446	1,916,717	-	-	-	-
Forfeited Discounts - Mo	440-446	1,904,507	OnsitePT	-	-	OnsitePT-C
Reconnect Charges-Missouri	440-446	81,290	-	-	-	-
Ot Elec Rev-Off-Sys	440-446	2,205,879	-	-	-	-
Rent From Elec Property-Mo	440-446	629,813	OnsitePT	-	-	OnsitePT-C
Universal Services	440-446	-	-	-	-	-
Interdepartmental Revenues	448	-	-	-	-	-
Excess Fac Revenues	450-456	2,085,260	-	-	-	-
Total Operating Revenues						
Gains/Losses from Disp. of Utility Pla		-	-	-	-	-
Gains/Losses from Energy Purchases		-	-	-	-	-
Allowance for Funds During Construc		-	-	-	-	-
Interest on Customer Deposits		(320,741)	-	-	-	-

Empire Electric Company-MO
Pro forma June-2010 Electric Cost of Service Study
Missouri
Allocators Assigned to Accounts

Account Description	Account Code	Account Dollars	Onsite			
			Classification Allocator	Demand Allocator	Energy Allocator	Customer Allocator
V. NET INCOME						
Rate of Return						
FIT REPORT						
Income before Federal Income Tax						
Statutory Rate						
FIT computed at Statutory rate						
Adjustments to arrive at Current FIT						
Current FIT		18,240,029	0 -	-		0
Provision for Deferred FIT		5,036,068	OnsitePT	-	-	OnsitePT-C
Open1		-	-	-	-	-
Open2		-	-	-	-	-
ITC Adjustment, net		-	-	-	-	-
FIT- Book tax expense						