

List of Sub-Accounts Included and Excluded for FAC

<u>GL</u>	<u>Descriptions</u>	<u>GL</u>	<u>Descriptions</u>	<u>GL</u>	<u>Descriptions</u>
501	<u>Included:</u>	506	<u>Included:</u>	555	<u>Included:</u>
501042	Fuel -Coal	506127	Limestone Expense -Iatan	555430	Direct Purchases
501045	Fuel -Oil	506128	Powdered Activated Carbon	555431	Purchase Power Tolling Fees
501054	Fuel -Natural Gas	506129	Ammonia Expense	555432	Energy Imbalance
501183	Sales Of Ash	506201	Limestone Expense	555437	Interrupt Svc Compensation
501211	Ineffect (Gain)Loss Deriv Steam	506202	Ammonia Expense	555501	Wind Hedge - (Gain)/Loss [*]
501212	Effective (Gn)Lss Deriv Steam	506203	Powdered Activated Carbon	555800	DA Asset Energy
501216	NonFAS133Deriv(Gain)/LossSteam	506204	Lime Expense	555810	DA Non-Asset Energy
501300	Fuel -Tires			555820	DA Virtual Energy
501401	Ops Mtls-Fuel Handling	548	<u>Included:</u>	555840	DA Reg-Up
501607	Fuel Adm E Trader Commission	548202	Ammonia Expense	555850	DA Reg-Down
				555860	DA Spinning
501	<u>Excluded:</u>	447	<u>Included:</u>	555870	DA Supplemental
501011	Conv & Seminar-Fuel	447113	Gen Ark Off-Sys Sale-Resale	555880	DA Other PP Expense
501400	Ops Labor-Fuel Handling	447124	Gen Ks Off-System Sale-Resale	555900	RT Asset Energy
501601	Fuel Administration -Asbury	447133	Gen Mo Off-Sys Sale-Resale	555910	RT Non-Asset Energy
501604	Fuel Administration -Riverton	447143	Gen Ok Off-Sys Sales-Resale	555920	RT Virtual Energy
501605	Fuel Administration Plum Point	447810	SPP IM Revenue -AR	555940	RT Reg-Up
		447820	SPP IM Revenue -KS	555950	RT Reg-Down
547	<u>Included:</u>	447830	SPP IM Revenue -MO	555960	RT Spinning
547205	Natural Gas SLCC Tolling	447840	SPP IM Revenue -OK	555970	RT Supplemental
547206	Nat Gas-Tolling SLCC Ineffectiv	447850	SPP IM Revenue	555980	RT Other PP Expense
547207	Nat Gas-Tolling SLCC Effective	447860	Bilateral/Off Line Aux Revenue	555999	Purchased Power - Net Metering [*]
547208	Comb Turb Fuel Sales -Nat Gas	447851	MJMEUC Revenue [#]		
547210	Combust Turb Fuel Natural Gas	447861	MJMEUC FAC Revenue Excluding Long-Term	555	<u>Included:</u>
547211	Ineffect (Gain)Loss Deriv Gas			555990	TCR Activity
547212	Effective (Gain)Loss Deriv Gas	447	<u>Excluded:</u>	555995	ARR Activity
547213	Fuel -No 2 Oil Fuel	447430	Aec -Off-Sys-Missouri		
547301	NonFAS133 Deriv (Gain)/Loss	447540	Oklahoma G R D A Off-System		
547302	Wind Hedge (Gain)/Loss [*] DELETE	447610	Energy Imbalance -Arkansas	555502	Wind Hedge Stub Period- (Gain)/Loss [*]
547607	Fuel Adm E Traders Commission	447620	Energy Imbalance -Kansas		
		447861	MJMEUC FAC Revenue Long-Term Capacity Only [#]	565	<u>Included:</u>
547	<u>Excluded:</u>	447630	Energy Imbalance -Missouri	565413	Trans Of Electricity By Others
547605	Fuel Adm State Line	447640	Energy Imbalance -Oklahoma	565414	SPP Schedule 1-A only [#]
547606	Fuel Adm Energy Center			565415	SPP Var Chg Schedule 12 [#]
547210	Natural Gas Fixed Transportation and Fixed Storage Only	457	<u>Included:</u>	565414	SPP Fixed Chg -Native Load Exclude S1-A
		457137	Ot El RvOffSys LTFSTF PTP Trns [#]	565416	Non SPP Fixed Chg -Native Load
409	<u>Included:</u>	457138	Ot El RvOffSys NnFrm PTP Trns [#]	565417	PP Non SPP Var -Native Load
409115	Prov-Red Inc-PTC[*]	457141	Sch 11 NITS [#]	565418	Gen Non SPP Var -Native Load
		457142	Sch 11 PTP [#]	565419	Off Sys Sales Trans Costs
411	<u>Included:</u>	457160	Sch 1 PTP [#]		
411800	Gains-Disposition Emmiss Allow			575	<u>Included:</u>
		457	<u>Excluded:</u>	575700	IM Market Facilitation, Monitor [*]
509	<u>Included:</u>	457131	Oth El Rev-Sched Sys Ctrl&Disp		
509052	Emission Allowance Exp	457139	Ot El RvOffSys NITS Rev	456	<u>Included:</u>
		457140	Oth El Rev-Off-Sys Losses	456071	Misc Elec Rev-Green Credits-AR
				456072	Misc Elec Rev-Green Credits-KS
				456073	Misc Elec Rev-Green Credits-MO
				456074	Misc Elec Rev-Green Credits-OK
				456075	REC Revenue
				456210	REC Revenue - Wind Pre-Stub Period [*]
				456215	REC Revenue - Wind Post-Stub Period [*]
				456230	PTC Revenue - Wind [*] DELETE
				456250	Misc Revenue - Wind [*]
				456260	Wind - PAYGO - FAC [*]
				456270	Wind - Partner Contribution/Distributions - FAC [*]

Footnotes: [*] indicates new proposed account.

[#] indicates account previously excluded from FAC.

Account 456230 Originally Proposed by Company will be replaced by Account 409115

Account 547302 Originally Proposed by Company will be replaced by Account 555501