SERVICES YOU COUNT ON

May 22, 2008

Secretary, Chief Regulatory Law Judge
Missouri Public Service Commission
200 Madison Street
Jefferson City, MO 65101

RE: Case No.

Included is the electronic copy of PSC MO. No. 2 2nd revised Sheet No. 62, 2nd Revised Sheet No. 63 and 2nd Revised Sheet No. 65 reflecting a change in the Purchased Gas Adjustment ("PGA") for The Empire District Gas Company ("EDG").

Enclosures 1, 2 and 3 reflect the purchased gas cost calculations for EDG's South, North and Northwest gas distribution systems. Each of the PGA factors has been developed using NYMEX pricing weighted for the months of June 2008 through October 2008, less a basis adjustment for each of the interstate pipelines delivering the gas to EDG's gas distribution systems. Each of the PGA factors has also been developed using the interstate pipeline rates in effect for the pipelines delivering gas to EDG's gas distribution systems. The pipeline charges for the South system are based on the Southern Star Central Gas Pipeline, Inc. filings of their FERC Gas Tariffs, Sub-6th Revised Sheet No. 10, 1st Revised Sheet No. 10A, 10th Revised Sheet No. 11 and 8th Revised Sheet No. 12. The pipeline charges for the North system are based on the Panhandle Eastern Pipe Line Company's FERC tariffs, 16th Revised Sheet No. 5, 16th Revised Sheet No. 8, 5th Revised Sheet No. 14 and 5th Revised Sheet No. 19. The pipeline charges for the Northwest system are based on ANR's FERC Tariffs, 10th Revised Sheet No. 6, 48th Revised Sheet No. 17, 14th Revised Sheet No. 17A and 25th Revised Sheet No. 19. The pipeline charges on Cheyenne Plains are based on FERC tariffs, 5th Revised Sheet No. 20. Due to the current high cost of natural gas, the PGA calculations for each of the systems supported a larger increase in the PGA factors than EDG is requesting at this time. EDG has limited the increase in each of the PGA rates to $3.00 per Mcf or $0.30 per Ccf.

Enclosures 5, 6 and 7 reflect the estimated impact of EDG's PGA request on each of the EDG distribution systems' PGA revenue from June 2008 through October 2008. As indicated, the impact on the gas cost recovery portion of the rates currently authorized for each of the systems is as follows:

System	**PGA Increase**	**Percentage**
South	$1,248,584	37.82
North	$425,158	37.53
Northwest	$257,479	43.86

The Empire District Gas Company requests that these new PGA rates become effective with volumes taken on and after June 6, 2008.

Sincerely,

W. Scott Keith

W. Scott Keith
Director of Planning and Regulatory

Enclosures
cc: Office of the Public Counsel

Empire District Gas Company
South System Gas Cost Inputs

Enclosure 1

South System Line Loss	1.871%
Annual Burnertip Sales	3,064,011

SSTAR Rates

Firm Rates		
TSS		
No-Notice Fee	$	0.0213
Reservation - FSS Deliverability	$	1.1285
Reservation - FSS Capacity	$	0.0018
Reservation - FTS-P	$	8.1578
Reservation - FTS-M	$	5.1860
GRI	$	-
FTS		
Production - Reservation	$	8.1578
Production - Balancing	$	-
Market - Reservation	$	5.1860
Market - Balancing	$	-
Market - GRI	$	-
Production		
Commodity - FTS-P	$	0.0080
GRI Funding Unit - Commodity - Others	$	-
FERC Annual Charge Adjustment	$	0.0019
Production Field Zone	$	0.0099
Commodity - FTS-M	$	0.0049
GRI Funding Unit - Commodity - Others	$	-
FERC Annual Charge Adjustment	$	0.0019
Market Zone	$	0.0068
Injection/Withdrawal - FSS	$	0.0116
Interruptible Rates		
ITS-P		
Commodity	$	0.2762
ITS-M		
Commodity	$	0.1754
GRI Funding Unit - Commodity - Others	$	-
FERC Annual Charge Adjustment	$	0.0019
SSTAR Production Area Loss		2.57%
SSTAR Market Area Loss		0.91%
SSTAR Storage Loss		7.05%

Seasonal Sales Volume @ Burnertip	
Nov 07	340,640
Dec07	539,482
Jan 08	593,929
Feb 08	475,193
Mar 08	368,786
Apr 08	196,662
May 08	109,555
Jun 08	62,180
Jul 08	59,924
Aug 08	62,405
Sep 08	83,105
Oct 08	172,150
	3,064,011

Note: From FERC Gas Tariff: Sub 6th Revised Sheet No. 10 Effective 6/1/08; 1st Revised Sheet No. 10A Effective 6/1/08; 10th Revised Sheet No. 11 Effective 6/1/08; and 8th Revised Sheet No. 12 Effective 6/1/08

Calculated Inputs

	Firm	Storage	Total Firm	Interruptible	Total System
Annual Throughput at Burnertip per Sales Forecast	2,347,586	716,425	3,064,011	0	3,064,011
Annual Throughput at Citygate	2,391,223	730,085	3,121,308	0	3,121,308
Annual Throughput at Production Area	2,492,135	749,343	3,241,478	0	3,241,478

Empire District Gas Company
South System Gas Cost Inputs

FIRM	Annual Volume	Monthly Capacity Reserved	No. of Mth Reserved		Tariff Rate		Annual Cost
Southern Star Pipeline							
TSS							
No-Notice Fee		39,618	12	$	0.0213	$	10,122
Reservation - FSS Deliverability		23,928	12	$	1.1285	$	324,021
Reservation - FTS-Production		14,119	12	$	8.1578	$	1,382,151
Reservation - FTS-Market		39,618	12	$	5.1860	$	2,465,527
GRI		0	12	$	-	$	-
FTS							
Production - Reservation		10,651	12	$	8.1578	$	1,042,658
Production - Balancing		0	12	$	-	$	-
Market - Reservation		13,491	12	$	5.1860	$	839,579
Market - Balancing		0	12	$	-	$	-
Market - GRI		0	12	$	-	$	-
Cheynne Plains Pipeline							
Reservation	65.00%	10,000	12	$	10.6924		$834,007
Pipeline Commodity Costs	3,241,478			$	0.0199	$	64,560
Total Transportation Costs						$	6,962,625
Natural Gas Purchases	3,241,478			$	9.6526	$	31,288,547
Total Annual Cost						$	38,251,172
Sales Volume at Burnertip	3,064,011						
Cost per MCF at Burnertip						**$**	**12.4840**

Highest WACOG	Sept 04 - Aug 05	Sept 05 - Aug 06	Sept 06 - Aug 07	**Average WACOG**
	$ 6.3009	$ 8.2122	$ 6.6300	**$ 7.0477**
	Highest Avg WACOG-(Avg with the highest of 3 averages)			**$ 7.6300**

INTERRUPTIBLE							
Southern Star Pipeline							
ITS-P					@150%		
Commodity				$	0.4172	$	0.4172
ITS-M					@150%		
Commodity				$	0.2660	$	0.2660
Cheynne Plains Pipeline							
Reservation	65.00%	10,000	12	$	10.6924	$	0.2722
Pipeline Commodity Costs						$	0.0199
Natural Gas Purchase Price per MCF	$ 9.6526					$	9.6526
Total Annual Cost						$	10.6278
Sales Volume at Burnertip							
Cost per MCF at Burnertip						**$**	**10.6278**

Empire District Gas Company
South System Gas Cost Inputs
Cheyenne Plains Transportation Charges

Firm Transportation - FT

Reservation Rate	$	10.6924
Commodity Rate	$	0.0010
ACA Charge	$	0.0019
Fuel Percentage		0.90%
L & U Percentage		-0.19%

Note: From FERC Gas Tariff: 5th Revised Sheet No. 20 Effective 10/1/07

Distribution	SS	PEPL	ANR	Total
Volume Percentage	65%	23%	12%	100.00%
Volume Flow through Cheyenne Plains				
Nov 07	300,000	-	-	
Dec07	310,000	-	-	
Jan 08	300,000	-	-	
Feb 08	290,000	-	-	
Mar 08	310,000	-	-	
Apr 08	124,000	124,000	62,000	
May 08	124,000	124,000	62,000	
Jun 08	120,000	120,000	60,000	
Jul 08	124,000	124,000	62,000	
Aug 08	124,000	124,000	62,000	
Sep 08	120,000	120,000	60,000	
Oct 08	124,000	124,000	62,000	
	2,370,000	860,000	430,000	3,660,000

Empire District Gas Company
South System
Current Gas Cost Calculation

	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Totals
SUMMARY OF COMMODITY COSTS						
Sales Requirements	62,180	59,924	62,405	83,105	172,150	439,764
South System Loss	1.87%	1.87%	1.87%	1.87%	1.87%	
South System Loss Volume	1,163	1,121	1,168	1,555	3,221	8,228
City Gate Volume	63,343	61,045	63,573	84,660	175,371	447,992
SSTAR Market Area Loss	0.91%	0.91%	0.91%	0.91%	0.91%	
SSTAR Production Area Loss	2.57%	2.57%	2.57%	2.57%	2.57%	
SSTAR - Fuel Loss	2,204	2,125	2,213	2,946	6,103	15,591
Cheyenne Plains Volume	120,000	124,000	124,000	120,000	124,000	
Cheyenne Plains Fuel + L&U Loss	0.71%	0.71%	0.71%	0.71%	0.71%	
Cheyenne Plains - Fuel Loss	852	880	880	852	880	4,344
Purchase Requirements at Production Area	66,399	64,050	66,666	88,458	182,354	467,927
Storage Injection	120,000	124,000	124,000	120,000	124,000	612,000
Storage Injection Loss	7.05%	7.05%	7.05%	7.05%	7.05%	
Total Storage - Fuel Loss	129,102	133,405	133,405	129,102	133,405	

(Storage injection is noted on spreadsheet but not included in commodity cost calculation because EDG does not pay for storage until it is withdrawn in the winter months.)

	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Totals
Purchase Requirements at Production Area	66,399	64,050	66,666	88,458	182,354	467,927
Contracted Financial Futures	0	0	0	0	0	0
Contracted Price less Forecasted Basis	$ -	$ -	$ -	$ -	$ -	
Total Cost	$ -	$ -	$ -	$ -	$ -	$ -
Physical Forwards	0	0	0	0	0	-
Average Price	$ -	$ -	$ -	$ -	$ -	
Total Cost	$ -	$ -	$ -	$ -	$ -	$ -
Natural Gas Market - Mid Continent	66,399	64,050	66,666	88,458	182,354	
Forecasted Price (NYMEX-WNG Basis)	$ 9.399	$ 9.564	$ 9.659	$ 9.689	$ 9.756	
Natural Gas Market - Cheyenne Plains	0	0	0	0	0	
Forecasted Price (NYMEX-CIG Basis)	$ 8.531	$ 8.779	$ 8.819	$ 8.422	$ 8.213	
Total Natural Gas Purchased at Market	66,399	64,050	66,666	88,458	182,354	467,927
Total Cost	$ 624,084	$ 612,574	$ 643,927	$ 857,070	$ 1,779,046	$ 4,516,701
Storage Withdrawal	0	0	0	0	0	0
Storage WACOG	$ -	$ -	$ -	$ -	$ -	
Total Cost	$ -	$ -	$ -	$ -	$ -	$ -
Forecasted Gas Commodity Cost	$ 624,084	$ 612,574	$ 643,927	$ 857,070	$ 1,779,046	$ 4,516,701
Purchase Requirements at Production Area	66,399	64,050	66,666	88,458	182,354	467,927
Gas Commodity Cost/Dth						$ 9.6526
SUMMARY OF PIPELINE COMMODITY COSTS						
Southern Star Natural Gas Pipeline - Firm						
FT Commodity (Production Area Volume)	64,406	62,070	64,639	86,080	178,314	
FT Commodity (Market AreaVolume)	62,751	60,474	62,978	83,868	173,731	
Cost/Dth - Production Area	$0.0099	$0.0099	$0.0099	$0.0099	$0.0099	
Cost/Dth - Market Area	$0.0068	$0.0068	$0.0068	$0.0068	$0.0068	
Total SSTAR Pipeline Commodity Costs	$ 1,064	$ 1,026	$ 1,068	$ 1,422	$ 2,947	$ 7,527
Cheyenne Plains Pipeline -Firm						
Cost/Dth - Commodity	0.0010	0.0010	0.0010	0.0010	0.0010	
Cost/Dth - ACA	0.0019	0.0019	0.0019	0.0019	0.0019	
Total Cheyenne Plains Commodity Costs	$ 348	$ 360	$ 360	$ 348	$ 360	$ 1,776
Forecasted Pipeline Commodity Costs	$ 1,412	$ 1,386	$ 1,428	$ 1,770	$ 3,307	$ 9,303
Purchase Requirements at Production Area	66,399	64,050	66,666	88,458	182,354	467,927
Pipeline Commodity Cost/Dth						$ 0.0199
					Production Area Cost Gas	$ 9.6725

Enclosure 1

Empire District Gas Company
North System Gas Cost Inputs

North System Line Loss		3.489%
Annual Burnertip Sales		1,043,332

PEPL Rates		Tariff Rate
PEPL EFT Reservation Rates		
Field Zone Reservation	$	4.7200
Market Zone Access	$	3.2900
Market Zone Mileage 201-300 Block	$	1.8000
GRI Funding Unit	$	-
Settlement Surcharges	$	-
Canadian Resolution Surcharges	$	-
GSR Surcharge	$	-
Stranded Transportation Cost Surcharge	$	-
Miscellaneous Stranded Costs Surcharge	$	-
PEPL EFT Commodity Rates		
Field Zone Commodity	$	0.0195
Market Zone Access	$	0.0006
Market Zone Mileage 201-300 Block	$	0.0075
GRI Funding Unit	$	-
ACA Unit Charge	$	0.0019
TOP Volumetric Surcharge	$	-
Settlement Surcharges	$	-
Total Market Zone Commodity	$	0.0100
PEPL IT Interruptible Rates - Transmission Charges		
Field Zone	$	0.1750
Market Zone Access	$	0.1091
Market Zone Mileage 201-300 Block	$	0.0666
GRI Funding Unit	$	-
ACA Unit Charge	$	0.0019
TOP Volumetric Surcharge	$	-
Settlement Surcharges	$	-
Canadian Resolution Surcharges	$	-
Stranded Transportation Cost Surcharge	$	-
Miscellaneous Stranded Costs Surcharge	$	-
PEPL Storage Rates		
Deliverability Charge Field Area	$	3.3500
Capacity Charge Field Area	$	0.4028

Seasonal Sales Volume @ Burnertip	
Nov 07	115,203
Dec07	183,703
Jan 08	201,971
Feb 08	162,237
Mar 08	126,785
Apr 08	67,379
May 08	37,685
Jun 08	21,689
Jul 08	20,112
Aug 08	20,731
Sep 08	27,565
Oct 08	58,272
	1,043,332

PEPL Field Zone Loss (Fuel Reimbursement-Trans Chrg)	0.95%
PEPL Market Zone Loss (Mileage 201-300 Fuel Reimb)	1.68%
PEPL Storage Injection Loss (Field Area) (Fuel Reimb)	1.96%
PEPL Storage Withdrawal Loss (Field Area) (Fuel Reimb)	0.93%

Note: From FERC Gas Tariff: PEPL 16th Revised Sheet No. 5 Effective 11/1/07; 16th Revised Sheet No. 8 Effective11/1/07; 5th Revised Sheet No. 14 Effective 11/01/07; 5th Revised Sheet No. 19 Effective 10/1/07

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Calculated Inputs	Firm	Storage	Total Firm	Interruptible	Total
Annual Throughput at Burnertip per Sales Forecast	321,034	722,298	1,043,332	0	1,043,332
Annual Throughput at Citygate	331,334	748,410	1,079,744	0	1,079,744
Annual Throughput at Production Area	331,393	784,415	1,115,808	0	1,115,808

Empire District Gas Company
North System Gas Cost Inputs

Transportation	Annual Volume	Monthly Capacity Reserved	No. Of Days Reserved	Tariff/ Contracted Rate	Annual Cost
Firm					
Panhandle Eastern Pipe Line					
Contract 17005					
EFT Reservation Rates					
Contracted Winter Volumes and rate		17,000	151	$ 0.3225	$ 827,820
Contracted Summer Volumes and rate		9,000	214	$ 0.3325	$ 640,376
Contract 17004					
FS Storage		800,000	365	$ 0.4028	$ 322,240
Contracted Winter Volumes & Rate		14,000	151	$ 0.1109	$ 234,527
Contracted Summer Volumes & Rate		6,000	214	$ 0.1109	$ 142,447
Cheynne Plains Pipeline			Months		
Reservation	23.00%	10,000	12	$ 10.6924	$ 295,110
Pipeline Commodity Costs	1,115,808			$ 0.0387	$ 43,213
Total Transportation Costs					$ 2,505,732
Natural Gas Purchases	1,115,808			$ 9.5084	$ 10,609,498
Total Annual Cost					$ 13,115,230
Sales Volume at Burnertip	1,043,332				
Cost per MCF at Burnertip					**$ 12.5705**

Highest WACOG	Sept 04 - Aug 05	Sept 05 - Aug 06	Sept 06 - Aug 07	**Average WACOG**
	$ 5.9323	$ 7.6105	$ 4.8279	**$ 6.1236**
	Highest Avg WACOG-(Avg with the highest 3 averages)			**$ 6.8670**

INTERRUPTIBLE	Annual Volume	Monthly Capacity Reserved	No. Of Days Reserved	Tariff/ Contracted Rate	Annual Cost
Panhandle Eastern Pipe Line					
IT Interruptible Rates				@150%	
Field Zone				$ 0.2625	$ 0.2625
Market Zone Access				$ 0.1637	$ 0.1637
Market Zone Mileage				$ 0.0999	$ 0.0999
GRI Funding Unit				$ -	$ -
ACA Unit Charge				$ 0.0029	$ 0.0029
TOP Volumetric Surcharge				$ -	$ -
Settlement Surcharges				$ -	$ -
Canadian Resolution Surcharges				$ -	$ -
Stranded Transportation Cost Surcharge				$ -	$ -
Miscellaneous Stranded Costs Surcharge				$ -	$ -
Cheynne Plains Pipeline	23.00%	10,000	12	$ 10.6924	$ 0.2829
Reservation					
Pipeline Commodity Costs					$ 0.0387
Natural Gas Purchase Price per MCF	$ 9.5084				$ 9.5084
Total Annual Cost					$ 10.3589
Sales Volume at Burnertip					
Cost per MCF at Burnertip					**$10.3589**

Empire District Gas Company
North System Gas Cost Inputs
Cheyenne Plains Transportation Charges

Firm Transportation - FT

Reservation Rate	$	10.6924
Commodity Rate	$	0.0010
ACA Charge	$	0.0019
Fuel Percentage		0.90%
L & U Percentage		-0.19%

Note: From FERC Gas Tariff: 5th Revised Sheet No. 20 Effective 10/1/07

Distribution	SS	PEPL	ANR	Total
Volume Percentage	65%	23%	12%	100.00%
Volume Flow through Cheyenne Plains				
Nov 07	300,000	-	-	
Dec07	310,000	-	-	
Jan 08	300,000	-	-	
Feb 08	290,000	-	-	
Mar 08	310,000	-	-	
Apr 08	124,000	124,000	62,000	
May 08	124,000	124,000	62,000	
Jun 08	120,000	120,000	60,000	
Jul 08	124,000	124,000	62,000	
Aug 08	124,000	124,000	62,000	
Sep 08	120,000	120,000	60,000	
Oct 08	124,000	124,000	62,000	
	2,370,000	860,000	430,000	3,660,000

Empire District Gas Company
North System
Current Gas Cost Calculation

	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Totals
SUMMARY OF COMMODITY COSTS						
Sales Requirements	21,689	20,112	20,731	27,565	58,272	148,369
North System Loss	3.49%	3.49%	3.49%	3.49%	3.49%	
North System Loss Volume	757	702	723	962	2,033	5,177
City Gate Volume	22,446	20,814	21,454	28,527	60,305	153,546
PEPL Market Zone Fuel Loss	1.68%	1.68%	1.68%	1.68%	1.68%	
PEPL Field Zone Fuel Loss	0.95%	0.95%	0.95%	0.95%	0.95%	
PEPL - Fuel Loss	570	529	545	725	1,533	3,902
Cheyenne Plains Volume	120,000	124,000	124,000	120,000	124,000	
Cheyenne Plains Fuel + L&U Loss	0.71%	0.71%	0.71%	0.71%	0.71%	
Cheyenne Plains - Fuel Loss	852	880	880	852	880	4,344
Purchase Requirements at Production Area	23,868	22,223	22,879	30,104	62,718	161,792
Storage Injection	120,000	124,000	124,000	120,000	124,000	612,000
Storage Injection Loss	1.96%	1.96%	1.96%	1.96%	1.96%	
Total Storage - Fuel Loss	122,399	126,479	126,479	122,399	126,479	
(Storage injection is noted on spreadsheet but not included in commodity cost calculation because EDG does not pay for storage until it is withdrawn in the winter months.)						
Purchase Requirements at Production Area	23,868	22,223	22,879	30,104	62,718	161,792
Physical Forwards	0	0	0	0	0	0
Average Price	$ -	$ -	$ -	$ -	$ -	
Total Cost	$ -	$ -	$ -	$ -	$ -	$ -
Natural Gas Market - Mid Continent	23,868	22,223	22,879	30,104	62,718	
Forecasted Price (NYMEX-PEPL Basis)	$ 9.246	$ 9.584	$ 9.761	$ 9.584	$ 9.453	
Natural Gas Market - Cheyenne Plains	0	0	0	0	0	
Forecasted Price (NYMEX-CIG Basis)	$ 8.531	$ 8.779	$ 8.819	$ 8.422	$ 8.213	
Total Natural Gas Purchased at Market	23,868	22,223	22,879	30,104	62,718	161,792
Total Cost	$ 220,684	$ 212,985	$ 223,322	$ 288,517	$ 592,873	$ 1,538,381
Storage Withdrawal (17007)	0	0	0	0	0	0
Storage WACOG (17007)	$ -	$ -	$ -	$ -	$ -	
Total Cost	$ -	$ -	$ -	$ -	$ -	$ -
Forecasted Gas Commodity Cost	$ 220,684	$ 212,985	$ 223,322	$ 288,517	$ 592,873	$ 1,538,381
Purchase Requirements at Production Area	23,868	22,223	22,879	30,104	62,718	161,792
Gas Commodity Cost/Dth						$ 9.5084
SUMMARY OF PIPELINE COMMODITY COSTS						
Panhandle Eastern Pipeline - Firm						
FT Commodity (Field Zone Volume)	22,271	20,652	21,287	28,305	59,836	
FT Commodity (Market Zone Volume)	22,060	20,456	21,085	28,036	59,268	
Cost/Dth - Field Zone	$0.0195	$0.0195	$0.0195	$0.0195	$0.0195	
Cost/Dth - Market Zone	$0.0100	$0.0100	$0.0100	$0.0100	$0.0100	
Total Panhandle PipelineCommodity Costs	$ 655	$ 607	$ 626	$ 832	$ 1,759	$ 4,480
Cheyenne Plains Pipeline -Firm						
Cost/Dth - Commodity	$0.0010	$0.0010	$0.0010	$0.0010	$0.0010	
Cost/Dth - ACA	$0.0019	$0.0019	$0.0019	$0.0019	$0.0019	
Total Cheyenne Plains Comm Costs	$ 348	$ 360	$ 360	$ 348	$ 360	$ 1,775
Forecasted Pipeline Commodity Costs	$ 655	$ 607	$ 626	$ 832	$ 1,759	$ 6,255
Purchase Requirements at Production Area	23,868	22,223	22,879	30,104	62,718	161,792
Pipeline Commodity Cost/Dth						$ 0.0387
Production Area Cost of Gas						$ 9.5471

Empire District Gas Company
Northwest System Gas Cost Inputs

Northwest System Line Loss	3.70%
Annual Burnertip Sales	631,850

ANR RATES

Transport Charge-STS SW Area Mainline	$	0.9223
Annual Charge Adjustment	$	0.0019
GRI Charge	$	-
Deferred Transportation Cost Adj - STS (All Segments)	$	(0.0117)
Rate Adjustment	$	-
	$	0.9125

Transport Use Fee (1) - SW Southern Segment (ML-5)	1.34%
Transport Use Fee (2) - SW Central Segment (ML-6)	2.78%
Storage Use Fee - FSS and DDS Storage Services	1.07%

Note: From FERC Gas Tariff: ANR 10th Revised Sheet No. 6 Effective 11/01/06; 48th Revised Sheet No. 17 Effective 10/1/2007; 14th Revised Sheet No. 17A Effective 5/1/06; and 25th Revised Sheet No. 19 Effective 4/1/2008.

Seasonal Sales Volume @ Burnertip

Nov 07	69,202
Dec07	115,167
Jan 08	126,973
Feb 08	101,534
Mar 08	79,808
Apr 08	38,702
May 08	20,590
Jun 08	10,416
Jul 08	10,049
Aug 08	10,552
Sep 08	15,107
Oct 08	33,750
TOTAL	631,850

Calculated Inputs

	Firm	Storage	Total Firm	Interruptible	Total
Annual Throughput at Burnertip per Sales Forecast	255,459	376,391	631,850	0	631,850
Annual Throughput at Citygate	264,375	390,853	655,228	0	655,228
Annual Throughput at Production Area	277,740	396,162	673,902	0	673,902

Transportation	Annual/ Seasonal Volume	Monthly Capacity Reserved	No. of Mths Reserved	Tariff Rate	Annual Cost
Firm					
Cheynne Plains Pipeline					
Reservation	12.00%	10,000	12	$ 10.6924	$ 153,971
ANR Transportation Cost	673,902			$ 0.9125	$ 614,907
Pipeline Commodity Costs	673,902			$ 0.0102	$ 6,845
Total Transportation Costs					$ 775,723
Natural Gas Purchases	673,902			$ 9.6338	$ 6,492,262
Total Annual Cost					$ 7,267,985
Sales Volume at Burnertip	631,850				
Cost per MCF at Burnertip					**$ 11.5027**

Highest WACOG	Sept 04 - Aug 05	Sept 05 - Aug 06	Sept 06 - Aug 07	**Average WACOG**
	$ 5.9241	$ 7.4762	$ 5.9712	**$ 6.4572**
Highest Avg WACOG-(Avg with the highest of 3 averages)				**$ 6.9667**

INTERRUPTIBLE

	Annual/ Seasonal Volume	Monthly Capacity Reserved	No. of Mths Reserved	Tariff Rate	Annual Cost
Cheynne Plains Pipeline					
Reservation	12.00%	10,000	12	$ 10.6924	$ 0.2437
Pipeline Commodity Costs					$ 0.0102
ANR Transportation Cost			$ @150% 1.3863		$ 1.3863
Natural Gas Purchase Price per MCF	$ 9.6338				$ 9.6338
Total Annual Cost					$ 11.2740
Sales Volume at Burnertip	631,850				
Cost per MCF at Burnertip					**$ 11.2740**

Empire District Gas Company
Northwest System Gas Cost Inputs
Cheyenne Plains Transportation Charges

Firm Transportation - FT

Reservation Rate	$	10.6924
Commodity Rate	$	0.0010
ACA Charge	$	0.0019
Fuel Percentage		0.90%
L & U Percentage		-0.19%

Note: From FERC Gas Tariff: 5th Revised Sheet No. 20 Effective 10/1/07

Distribution	SS	PEPL	ANR	Total
Volume Percentage	65%	23%	12%	100.00%
Volume Flow through Cheyenne Plains				
Nov 07	300,000	-	-	
Dec07	310,000	-	-	
Jan 08	300,000	-	-	
Feb 08	290,000	-	-	
Mar 08	310,000	-	-	
Apr 08	124,000	124,000	62,000	
May 08	124,000	124,000	62,000	
Jun 08	120,000	120,000	60,000	
Jul 08	124,000	124,000	62,000	
Aug 08	124,000	124,000	62,000	
Sep 08	120,000	120,000	60,000	
Oct 08	124,000	124,000	62,000	
	2,370,000	860,000	430,000	3,660,000

Empire District Gas Company
Northwest System
Current Gas Cost Calculation

	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Totals
SUMMARY OF COMMODITY COSTS						
Sales Requirements	10,416	10,049	10,552	15,107	33,750	79,874
Northwest System Loss	3.70%	3.70%	3.70%	3.70%	3.70%	
Northwest System Loss Volume	385	372	390	559	1,249	2,955
City Gate Volume	10,801	10,421	10,942	15,666	34,999	82,829
Contract 109149	3,381	3,276	3,116	4,157	10,755	
Group 1 ANR Fuel %	1.34%	1.34%	1.34%	1.34%	1.34%	
Group 1 Supply - Fuel Loss	45	44	42	56	144	331
Contract 109150	7,035	6,773	7,436	10,950	22,995	
Group 2 Fuel %	2.78%	2.78%	2.78%	2.78%	2.78%	
Group 2 Supply - Fuel Loss	196	188	207	304	639	1,534
Cheyenne Plains Volume	60,000	62,000	62,000	60,000	62,000	
Cheyenne Plains Fuel + L&U Loss	0.71%	0.71%	0.71%	0.71%	0.71%	
Cheyenne Plains - Fuel Loss	426	440	440	426	440	2,172
Purchase Requirements at Production Area	11,468	11,093	11,631	16,452	36,222	86,866
Storage Injection	63,000	65,100	65,100	63,000	65,100	321,300
Storage Injection Loss	1.07%	1.07%	1.07%	1.07%	1.07%	
Total Storage - Fuel Loss	63,681	65,804	65,804	63,681	65,804	

(Storage injection is noted on spreadsheet but not included in commodity cost calculation because EDG does not pay for storage until it is withdrawn in the winter months.)

	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Totals
Purchase Requirements at Production Area	11,468	11,093	11,631	16,452	36,222	86,866
Physical Forwards	0	0	0	0	0	
Average Price	$ -	$ -	$ -	$ -	$ -	
Total Cost	$ -	$ -	$ -	$ -	$ -	$ -
Natural Gas Market - Mid Continent	11,468	11,093	11,631	16,452	36,222	
Forecasted Price (NYMEX-ANR Basis)	$ 9.309	$ 9.549	$ 9.644	$ 9.674	$ 9.741	
Natural Gas Market - Cheyenne Plains	0	0	0	0	0	
Forecasted Price (NYMEX-CIG Basis)	$ 8.531	$ 8.779	$ 8.819	$ 8.422	$ 8.213	
Total Natural Gas Purchased at Market	11,468	11,093	11,631	16,452	36,222	86,866
Total Cost	$ 106,756	$ 105,927	$ 112,169	$ 159,157	$ 352,839	$ 836,848
Storage Withdrawal	0	0	0	0	0	0
Storage WACOG	$ -	$ -	$ -	$ -	$ -	
Total Cost	$ -	$ -	$ -	$ -	$ -	$ -
Forecasted Gas Commodity Cost	$ 106,756	$ 105,927	$ 112,169	$ 159,157	$ 352,839	$ 836,848
Purchase Requirements at Production Area	11,468	11,093	11,631	16,452	36,222	86,866
Gas Commodity Cost/Dth						$ 9.6338
SUMMARY OF PIPELINE COMMODITY COSTS						
Cheyenne Plains Pipeline						
Cost/Dth - Commodity	0.0010	0.0010	0.0010	0.0010	0.0010	
Cost/Dth - ACA	0.0019	0.0019	0.0019	0.0019	0.0019	
Total Cheyenne Plains Pipeline Comm Costs	$ 174	$ 180	$ 180	$ 174	$ 180	$ 887
Forecasted Pipeline Commodity Costs	$ 174	$ 180	$ 180	$ 174	$ 180	$ 887
Purchase Requirements at Production Area	11,468	11,093	11,631	16,452	36,222	86,866
Pipeline Commodity Cost/Dth						$ 0.0102
Production Area Cost of Gas						$ 9.6440

Enclosure 5

Empire District Gas Company
South System
2008 Revenue Impact from PGA Filing

Original Calculation Filed
PGA per MCF

Month	Previous Total PGA Factor	Month	New Total PGA Factor	PGA Change	Revenue Impact
06/08	7.9333	06/08	10.9333	3.0000	$275,761
07/08	7.9333	07/08	10.9333	3.0000	$214,481
08/08	7.9333	08/08	10.9333	3.0000	$206,821
09/08	7.9333	09/08	10.9333	3.0000	$229,801
10/08	7.9333	10/08	10.9333	3.0000	$321,721

Estimated Change in Revenue **$1,248,584**

Percent Change Between PGA Factors **37.82%**

Sales Volume Forecast 3,064,011

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth
Jan	23.6	19.67%	602,589
Feb	21.7	18.08%	554,075
Mar	15.9	13.25%	405,981
Apr	9.6	8.00%	245,121
May	5.3	4.42%	135,327
Jun	3.6	3.00%	91,920
Jul	2.8	2.33%	71,494
Aug	2.7	2.25%	68,940
Sep	3	2.50%	76,600
Oct	4.2	3.50%	107,240
Nov	9.7	8.08%	247,674
Dec	17.9	14.92%	457,048
TOTAL	120	100%	3,064,011

Note: Estimated Customer Usage Obtained from Missouri Public Service Commission.

Enclosure 6

Empire District Gas Company
North System
2008 Revenue Impact from PGA Filing

Original Calculation Filed
PGA per MCF

Month	Previous Total PGA Factor	Month	New Total PGA Factor	PGA Change	Revenue Impact
06/08	7.9930	06/08	10.9930	3.0000	$93,900
07/08	7.9930	07/08	10.9930	3.0000	$73,033
08/08	7.9930	08/08	10.9930	3.0000	$70,425
09/08	7.9930	09/08	10.9930	3.0000	$78,250
10/08	7.9930	10/08	10.9930	3.0000	$109,550

Estimated Change in Revenue **$425,158**

Percent Change Between PGA Factors **37.53%**

Sales Volume Forecast 1,043,332

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth
Jan	23.6	19.67%	205,189
Feb	21.7	18.08%	188,669
Mar	15.9	13.25%	138,241
Apr	9.6	8.00%	83,467
May	5.3	4.42%	46,080
Jun	3.6	3.00%	31,300
Jul	2.8	2.33%	24,344
Aug	2.7	2.25%	23,475
Sep	3	2.50%	26,083
Oct	4.2	3.50%	36,517
Nov	9.7	8.08%	84,336
Dec	17.9	14.92%	155,630
TOTAL	120	100%	1,043,332

Note: Estimated Customer Usage Obtained from Missouri Public Service Commission.

Enclosure 7

Empire District Gas Company
Northwest System
2008 Revenue Impact from PGA Filing

Original Calculation Filed
PGA per MCF

Month	Previous Total PGA Factor	Month	New Total PGA Factor	PGA Change	Revenue Impact (Winter Season)
06/08	6.8407	06/08	9.8407	3.0000	$56,867
07/08	6.8407	07/08	9.8407	3.0000	$44,230
08/08	6.8407	08/08	9.8407	3.0000	$42,650
09/08	6.8407	09/08	9.8407	3.0000	$47,389
10/08	6.8407	10/08	9.8407	3.0000	$66,344

Estimated Change in Revenue **$257,479**

Percent Change Between PGA Factors **43.86%**

Sales Volume Forecast 631,850

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth
Jan	23.6	19.67%	124,264
Feb	21.7	18.08%	114,260
Mar	15.9	13.25%	83,720
Apr	9.6	8.00%	50,548
May	5.3	4.42%	27,907
Jun	3.6	3.00%	18,956
Jul	2.8	2.33%	14,743
Aug	2.7	2.25%	14,217
Sep	3	2.50%	15,796
Oct	4.2	3.50%	22,115
Nov	9.7	8.08%	51,075
Dec	17.9	14.92%	94,251
TOTAL	120	100%	631,850

Note: Estimated Customer Usage Obtained from Missouri Public Service Commission.