

## Adjustment for Off System Sales Margin

| <u>Line</u> | <u>Description</u>                       | <u>Amount</u>       | <u>Reference</u>             |
|-------------|--|---------------------|------------------------------|
| 1           | Five Year Average                        | \$ 2,751,905        | Empire Revenue Adj 15 W/P B1 |
| 2           | Empire proposed amount                   | \$ 1,478,214        | Empire Revenue Adj 15 W/P B1 |
| 3           | Adjustment                               | \$ 1,273,691        |                              |
| 4           | Estimated Missouri retail allocation     | 82.11%              | See below                    |
| 5           | Estimated Missouri jurisdictional impact | <u>\$ 1,045,828</u> |                              |

Notes

See table in testimony for additional comparisons supporting the reasonableness of using the five year average

Line 4: EDE filing Section J, Schedule 1, page 1 of 2:

|   | <u>Off-System Sales</u>         | <u>EDE Adjustment</u> | <u>EDE Adjusted</u> |
|---|---------------------------------|-----------------------|---------------------|
| 6 | Missouri Jurisdictional         | \$ 9,753,875          | \$ 1,085,612        |
| 7 | Total Company                   | \$ 11,878,869         | \$ 1,322,166        |
| 8 | Missouri Jurisdictional Percent | <u>82.11%</u>         | <u>82.11%</u>       |