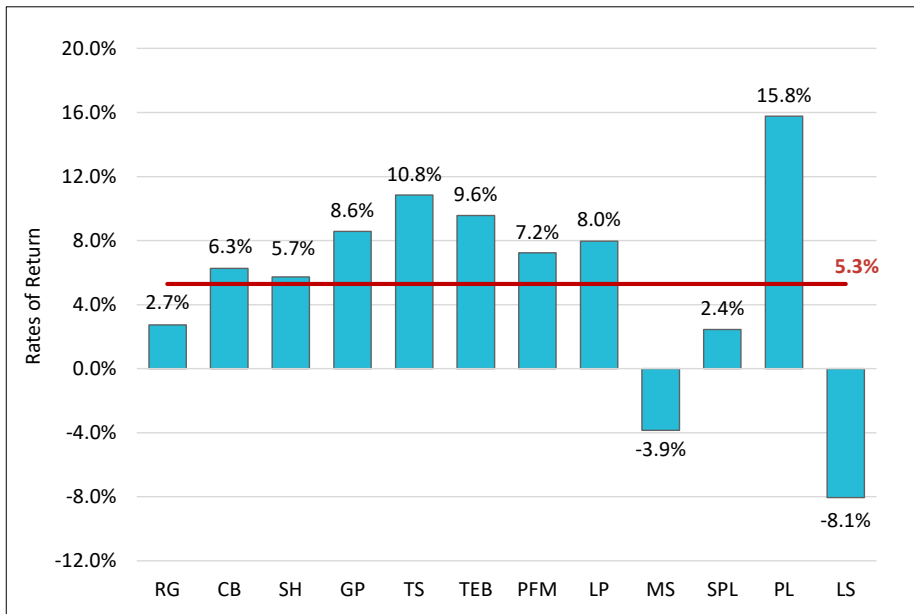


The Empire District Electric Company Class Cost of Service Summary

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Class Rates of Return



The Empire District Electric Company
Class Cost of Service Summary

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COSS Summary (1/2)

Empire District Electric (MISSOURI)						
Class Cost of Service Summary	Total Company	Res Gen RG	Comm CB	Small Heating SH	Gen Pow GP	Total Elect Bldg TEB

Current Delivery Service Rates

Rate base	2,169,324,451	1,108,806,514	186,275,579	42,704,616	351,915,454	141,036,867
Net operating income	114,469,413	30,233,684	11,656,116	2,445,659	30,165,659	13,494,764
Rate of return	5.28%	2.73%	6.26%	5.73%	8.57%	9.57%
Relative rate of return	100%	52%	119%	109%	162%	181%
Revenues	\$ 658,163,117	\$ 293,097,843	\$ 57,708,886	\$ 12,998,567	\$ 120,418,306	\$ 50,617,594
Test Period Usage (MWh)	4,220,620	1,672,672	314,902	79,755	837,326	340,335
Revenue per MWh	\$ 155.94	\$ 175.23	\$ 183.26	\$ 162.98	\$ 143.81	\$ 148.73

Revenues at Equalized Rates of Return

Rate of return	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Return requirement	152,596,747	77,996,755	13,103,179	3,003,970	24,754,782	9,920,954
Revenue required	708,225,333	355,795,418	59,605,339	13,731,124	113,322,086	45,927,332
Revenue deficiency	50,062,217	62,697,575	1,896,453	732,558	(7,096,220)	(4,690,263)
Percent increase required	7.61%	21.39%	3.29%	5.64%	-5.89%	-9.27%
Test Period Usage (MWh)	4,220,620	1,672,672	314,902	79,755	837,326	340,335
Revenue Required per MWh	\$ 168	\$ 213	\$ 189	\$ 172	\$ 135	\$ 135
Revenue Deficiency per MWh	\$ 298,342	\$ 294,755	\$ 10,019	\$ 4,255	\$ (52,433)	\$ (34,756)

COSS Summary (2/2)

Empire District Electric (MISSOURI)						
Class Cost of Service Summary	Feed Mill PFM	Large Power LP	Misc. Service MS	Street Lts SPL	Private Lts PL	Spec Lts LS

Current Delivery Service Rates

Rate base	375,274	288,640,128	47,316	23,652,997	8,883,832	1,774,905
Net operating income	27,179	22,962,118	(1,822)	578,694	1,400,293	(143,046)
Rate of return	7.24%	7.96%	-3.85%	2.45%	15.76%	-8.06%
Relative rate of return	137%	151%	-73%	46%	299%	-153%
Revenues	\$ 99,625	\$ 107,041,195	\$ 20,102	\$ 4,028,871	\$ 4,622,396	\$ 99,745
Test Period Usage (MWh)	453	874,736	136	17,854	12,567	406
Revenue per MWh	\$ 220.06	\$ 122.37	\$ 147.70	\$ 225.65	\$ 367.83	\$ 245.70

Revenues at Equalized Rates of Return

Rate of return	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Return requirement	26,398	20,303,807	3,328	1,663,822	624,915	124,852
Revenue required	98,636	103,562,749	26,866	5,475,532	3,581,872	450,249
Revenue deficiency	(990)	(3,478,447)	6,763	1,446,661	(1,040,524)	350,504
Percent increase required	-0.99%	-3.25%	33.64%	35.91%	-22.51%	351.40%
Test Period Usage (MWh)	453	874,736	136	17,854	12,567	406
Revenue Required per MWh	\$ 218	\$ 118	\$ 197	\$ 307	\$ 285	\$ 1,109
Revenue Deficiency per MWh	\$ (5)	\$ (29,380)	\$ 34	\$ 4,717	\$ (3,651)	\$ 316

For confidentiality purpose, TS rate class cost of service is not shown in the schedule.