

**REBUTTAL SCHEDULE DSR-1****THE EMPIRE DISTRICT ELECTRIC COMPANY  
COMPARISON OF RESERVE AMOUNTS @ DECEMBER 31, 2006**

<u>Function</u>	<u>Theoretical Reserve</u> \$	<u>Book Reserve</u> \$	<u>Difference</u> \$	<u>Normal Accrual</u> \$
Steam Production	72,400,588	103,335,068	(30,934,480)	4,331,421
Hydraulic Production	1,991,877	2,293,955	(302,078)	79,894
Other Production	39,127,278	69,350,008	(30,222,730)	6,747,943
Transmission Plant	81,296,597	57,013,621	24,282,976	5,343,191
Distribution Plant	241,453,584	206,315,660	35,137,924	19,339,746
General Plant	11,815,328	16,758,882	(4,943,554)	1,371,998
Total Electric Plant	<u>448,085,252</u>	<u>455,067,194</u>	<u>(6,981,942)</u>	<u>37,214,193</u>