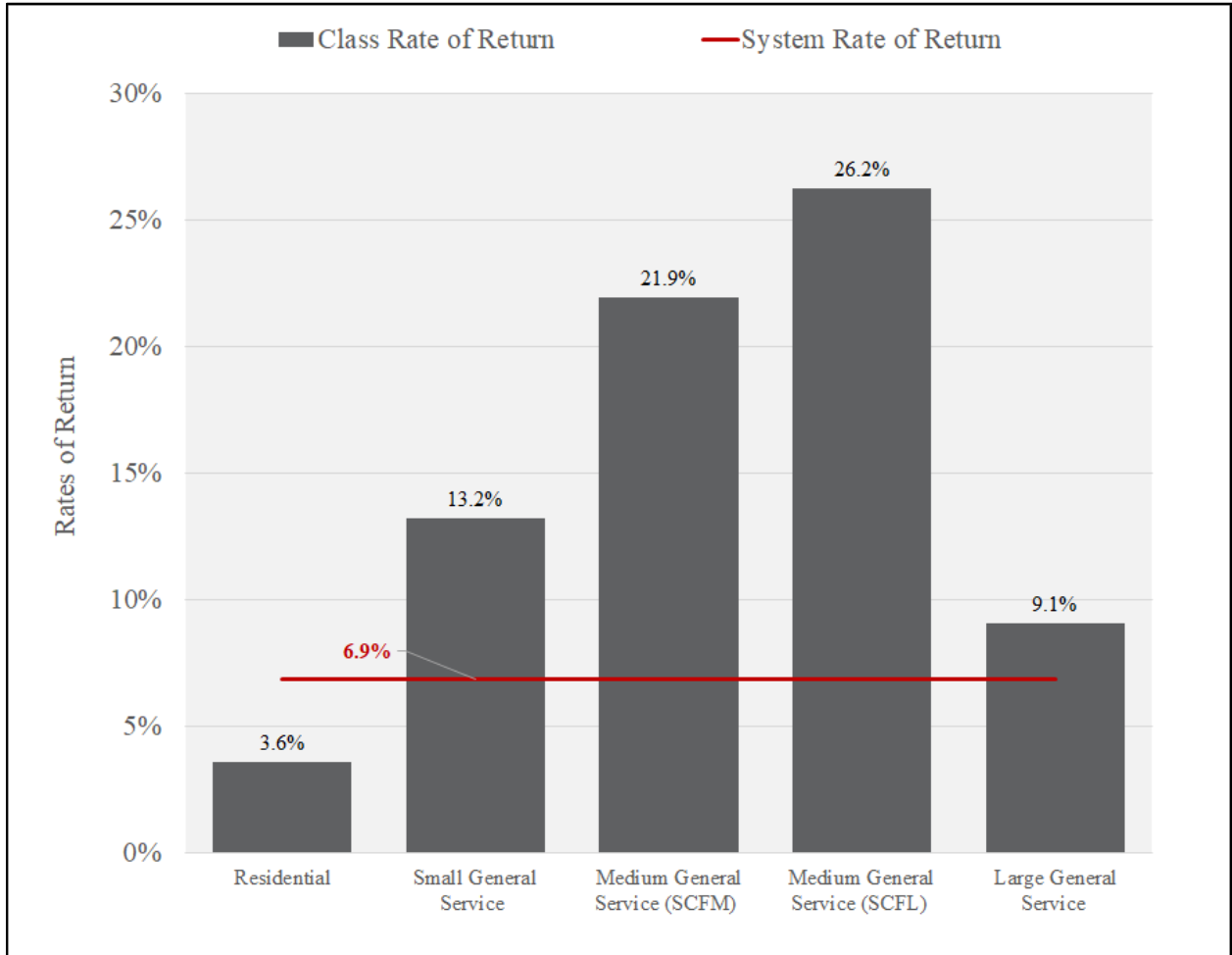


CCOS Study Results

Class vs. Overall Rate of Return at Current Rates



CCOS Study Results (cont.)

Class vs. Overall Rate of Return

Empire District Gas Company COSS Summary	Total Company	Residential Service RS	Small General Service SGS	Medium General Service MGS (SCFM)	Medium General Service MGS (SCFL)	Large General Service LGS
Current Delivery Service Rates						
Rate base	62,967,566	42,566,186	7,528,362	3,319,159	1,177,034	8,376,826
Net operating income	4,320,514	1,530,044	995,263	728,045	308,791	758,370
Rate of return	6.86%	3.59%	13.22%	21.93%	26.23%	9.05%
Relative rate of return	100%	52%	193%	320%	382%	132%
Revenues	\$ 20,518,799	\$ 12,478,589	3,143,138	1,642,750	633,623	2,620,699
Test Period Usage (CCF)	76,861,167	24,773,367	6,901,303	4,979,267	2,207,462	37,999,768
Revenue per CCF	\$ 0.2670	\$ 0.5037	\$ 0.4554	\$ 0.3299	\$ 0.2870	\$ 0.0690
Revenues at Equalized Rates of Return						
Rate of return	8.509%	8.509%	8.509%	8.509%	8.509%	8.509%
Return requirement	5,358,078	3,622,070	640,608	282,436	100,157	712,806
Revenue required	21,881,150	15,225,477	2,677,467	1,057,653	359,681	2,560,873
Revenue deficiency	1,362,351	2,746,888	(465,672)	(585,097)	(273,942)	(59,826)
Percent increase required	6.6%	22.0%	-14.8%	-35.6%	-43.2%	-2.3%
Test Period Usage (CCF)	76,861,167	24,773,367	6,901,303	4,979,267	2,207,462	37,999,768
Revenue Required per CCF	\$ 0.2847	\$ 0.6146	\$ 0.3880	\$ 0.2124	\$ 0.1629	\$ 0.0674
Revenue Deficiency per CCF	\$ 0.0177	\$ 0.1109	\$ (0.0675)	\$ (0.1175)	\$ (0.1241)	\$ (0.0016)