

**Recommended Allowed Rate of Return  
for The Empire District Gas Company**

Capital Component	Percentage of Capital	Rate of Return	After-Tax ROR	Pre-Tax ROR
Common Equity	48.25%	9.25%	4.46%	5.86%
Long-Term Debt	51.75%	4.05%	2.09%	2.09%
Total	<b>100.00%</b>		<b>6.56%</b>	<b>7.95%</b>

Sources: Information for embedded cost of debt provided in response to OPC DR No. 3000.  
Tax Multiplier Provided with Company's Revenue Requirement Workpapers.