

Summary of Synergy Benefits, net of Costs to Achieve
UtiliCorp/Empire District Electric Company
AVERAGE YEARS 1 - 5
(Current Dollars in 000's)

Exhibit No. 27
Date 9-11-00 Case No. 91M-0000-369
Reporter KF

(A)	Total	EDE Allocation Basis	Electric Retail				Total Electric Retail	Electric Wholesale		Total Electric Wholesale
			MO	KS	OK	AR		MO	KS	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
I Operating Costs										
1 Dispatching/Generation Savings	\$ 17,929	1	14,533	1,015	557	566	16,671	1,135	123	1,258
2 General & Administrative Savings	\$ 7,016	4	5,764	401	217	213	6,595	370	51	421
3 Distribution Savings	\$ 4,681	3	4,135	281	135	96	4,647	32	2	34
4 Transmission Savings	\$ 747	2	596	47	32	23	698	43	6	49
5 Conversion to UtiliCorp Benefits	\$ 4,316	4	3,546	247	133	131	4,057	228	31	259
6 Total O & M	\$ 34,689		28,574	1,991	1,074	1,029	32,668	1,808	213	2,021
II Capital Savings										
1 Depr-Interconnect/SCADA	\$ (277)	2	(221)	(17)	(12)	(9)	(259)	(16)	(2)	(18)
2 Amort of Transaction/Transition Costs	\$ (2,962)	4	(2,434)	(169)	(92)	(90)	(2,785)	(156)	(21)	(177)
3 Return on Interconnect SCADA	\$ (558)	2	(446)	(35)	(24)	(17)	(522)	(32)	(4)	(36)
4 Return on Transaction/Transition Costs	\$ 0	4	0	0	0	0	0	0	0	0
5 Total Capital Savings (Costs)	\$ (3,797)		(3,101)	(221)	(128)	(116)	(3,566)	(204)	(27)	(231)
III Total Synergies, net of Cost to Achieve	\$ 30,892		25,473	1,770	946	913	29,102	1,604	186	1,790
IV Enterprise Support Function Allocated (In) Current Dollars										
1 EDE Direct Costs transferred to ESF	\$ 4,491		3,690	257	139	136	4,222	237	33	269
2 EDE Direct Costs transferred to IBU	\$ 2,612		2,146	149	81	79	2,455	138	19	157
3 Support Functions Allocated (In)	\$ (24,262)		(19,936)	(1,386)	(750)	(735)	(22,807)	(1,279)	(176)	(1,455)
4 Net Allocations (costs) savings to EDE	\$ (17,159)		(14,100)	(980)	(530)	(520)	(16,130)	(905)	(124)	(1,029)
V Total Synergies, net of Costs to Achieve and Allocated Costs	\$ 13,733		11,373	790	416	393	12,972	699	62	761
	100.000%	5	82.815%	5.755%	3.027%	2.863%	94.459%	5.090%	0.452%	5.541%
VI Premium Costs										
1 Return on Premium	\$ (29,389)	5	(24,338)	(1,691)	(890)	(841)	(27,760)	(1,496)	(133)	(1,629)
2 Amortization of premium	\$ (6,988)	5	(5,786)	(402)	(212)	(200)	(6,600)	(356)	(32)	(388)
3 Reflect non-tax deductibility of premium	\$ (4,659)	5	(3,859)	(268)	(141)	(133)	(4,401)	(237)	(21)	(258)
4 Total Premium Cost	\$ (41,036)		(33,983)	(2,361)	(1,243)	(1,174)	(38,761)	(2,089)	(186)	(2,275)
VII Empire Share of Premium Costs	\$ (20,518)		(16,991)	(1,180)	(622)	(587)	(19,380)	(1,045)	(93)	(1,138)
VIII Synergies, net of 50% of premium	\$ (6,785)		(5,618)	(390)	(206)	(194)	(6,408)	(346)	(31)	(377)
(Line V less VII)										
IX Arkansas:										
Production							(224)			
Transmission							30			
Distribution							0			
							(194)			

Summary of Synergy Benefits, net of Costs to Achieve
UtiliCorp/Empire District Electric Company
AVERAGE YEARS 6 - 10
(Current Dollars in 000's)

		EDE	Electric Retail				Total	Electric Wholesale		Total
	Total	Allocation	MO	KS	OK	AR	Electric	MO	KS	Electric
(A)	(B)	Basis	(D)	(E)	(F)	(G)	Retail	(I)	(J)	Wholesale
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
I Operating Costs										
1 Dispatching/Generation Savings	\$ 21,648	1	17,548	1,225	673	683	20,129	1,370	149	1,519
2 General & Administrative Savings	\$ 7,938	4	6,524	453	245	240	7,462	418	58	476
3 Distribution Savings	\$ 5,783	3	5,110	347	166	118	5,741	39	3	42
4 Transmission Savings	\$ 967	2	771	61	41	30	903	56	8	64
5 Conversion to UtiliCorp Benefits	\$ 5,690	4	4,676	325	176	172	5,349	300	41	341
6 Total O & M	\$ 42,026		34,629	2,411	1,301	1,243	39,584	2,183	259	2,442
II Capital Savings										
1 Depr-Interconnect/SCADA	\$ 196	2	158	12	8	6	184	11	1	12
2 Amort of Transaction/Transition Costs	\$ (2,962)	4	(2,434)	(169)	(92)	(90)	(2,785)	(156)	(21)	(177)
3 Return on Interconnect SCADA	\$ 1,655	2	1,324	104	70	51	1,549	94	12	106
4 Return on Transaction/Transition Costs	\$ 0	4	0	0	0	0	0	0	0	0
5 Total Capital Savings (Costs)	\$ (1,111)		(952)	(53)	(14)	(33)	(1,052)	(51)	(8)	(59)
III Total Synergies, net of Cost to Achieve	\$ 40,915		33,677	2,358	1,287	1,210	38,532	2,132	251	2,383
IV Enterprise Support Function Allocated (In) Current Dollars										
1 EDE Direct Costs transferred to ESF	\$ 5,081		4,175	290	157	154	4,776	268	37	305
2 EDE Direct Costs transferred to IBU	\$ 2,955		2,428	169	91	90	2,778	156	21	177
3 Support Functions Allocated (In)	\$ (27,451)		(22,557)	(1,568)	(849)	(832)	(25,805)	(1,447)	(199)	(1,646)
4 Net Allocations (costs) savings to EDE	\$ (19,415)		(15,954)	(1,109)	(600)	(588)	(18,251)	(1,023)	(141)	(1,164)
V Total Synergies, net of Costs to Achleve and Allocated Costs	\$ 21,500		17,723	1,249	687	622	20,281	1,109	110	1,219
	100.0000%	5	82.4346%	5.8082%	3.1943%	2.8929%	94.3302%	5.1581%	0.5116%	5.6698%
VI Premium Costs										
1 Return on Premium	\$ (25,418)	5	(20,954)	(1,476)	(812)	(735)	(23,977)	(1,311)	(130)	(1,441)
2 Amortization of premium	\$ (6,988)	5	(5,761)	(406)	(223)	(202)	(6,592)	(360)	(36)	(396)
3 Reflect non-tax deductibility of premium	\$ (4,659)	5	(3,840)	(271)	(149)	(135)	(4,395)	(240)	(24)	(264)
4 Total Premium Cost	\$ (37,065)		(30,555)	(2,153)	(1,184)	(1,072)	(34,964)	(1,911)	(190)	(2,101)
VII Empire Share of Premium Costs	\$ (18,533)		(15,277)	(1,077)	(592)	(536)	(17,482)	(956)	(95)	(1,051)
VIII Synergies, net of 50% of premium (Line V less VII)	\$ 2,967		2,446	172	95	86	2,799	153	15	168
IX Arkansas:										
Production						79				
Transmission						4				
Distribution						3				
						86				

**THE EMPIRE DISTRICT ELECTRIC COMPANY
ELECTRIC ALLOCATION BASES**

Line Allocation No. Reference	Allocation Method	Electric Total (C)	Total Wholesale (D)	Wholesale		Total Retail (G)	Retail			
				MO (E)	KS (F)		MO (H)	KS (I)	OK (J)	AR (K)
1	Electric Operating & Maintenance Expenses:									
2	1 On-System Production Expense:									
3	a. Variable Production Expense	77,786,240	5,602,101	5,073,049	529,052	72,184,139	63,293,197	4,258,257	2,162,553	2,470,132
4	b. Fixed Production Expense	22,241,904	1,414,696	1,256,979	157,717	20,827,208	17,790,320	1,402,864	946,015	688,009
5	c. Total On-System Production Expense	100,028,144	7,016,798	6,330,028	686,770	93,011,346	81,083,518	5,661,120	3,108,568	3,158,141
6	%	100.0000%	7.0148%	6.3282%	0.6866%	92.9852%	81.0607%	5.6595%	3.1077%	3.1573%
7	2 Transmission Expense	3,936,456	250,378	222,465	27,913	3,686,078	3,148,598	248,284	167,429	121,766
8	%	100.0000%	6.3605%	5.6514%	0.7091%	93.6395%	79.9856%	6.3073%	4.2533%	3.0933%
9	3 Distribution Expense	10,500,341	80,639	73,205	7,435	10,419,702	9,272,141	630,562	301,855	215,143
10	%	100.0000%	0.7680%	0.6972%	0.0708%	99.2320%	88.3032%	6.0052%	2.8747%	2.0489%
11	4 Administrative and General Expenses:									
12	a. Research and Development	169,614	0	0	0	169,614	147,868	9,834	5,823	6,089
13	b. Franchise Requirements	0	0	0	0	0	0	0	0	0
14	c. Regulatory Commission	478,866	34,627	14,840	19,787	444,239	405,547	18,361	6,267	14,065
15	d. Other Administrative & General	11,484,173	692,921	624,809	68,112	10,791,252	9,416,083	664,838	362,960	347,370
16	e. Total Administrative & General Expense	12,132,653	727,548	639,649	87,899	11,405,105	9,969,497	693,034	375,050	367,524
17	%	100.0000%	5.9966%	5.2721%	0.7245%	94.0034%	82.1708%	5.7121%	3.0912%	3.0292%