BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of The Empire District) Electric Company's Request for Authority) to File Tariffs Increasing Rates for Electric) Service Provided to Customers in its) Missouri Service Area

Case No. ER-2019-0374

PUBLIC COUNSEL'S RESPONSE TO THE EMPIRE **DISTRICT ELECTRIC COMPANY'S COMPLIANCE TARIFF SHEETS**

)

COMES NOW the Office of Public Counsel (Public Counsel) and responds to The Empire District Electric Company's compliance tariff sheets as follows:

1. The Empire District Electric Company filed tariff sheets on August 17, 2020, purporting to comply with the Commission's July 23, 2020, Amended Report and Order as clarified by its August 5, 2020, Order of Clarification. On August 31, 2020, it filed substitute tariff sheets to replace many of the tariff sheets it filed on August 17, 2020.

2. Even as substituted, the tariff sheets have the issues identified in the attached redlined version of the language from Empire's FAC compliance substitute tariff sheets. The attachment also proposes how to address the identified issues. Due to those issues, the Commission should reject Empire's tariff sheets unless Empire cures the issues.

3. The issues identified include the material issue that the definition of PP = purchased power costs includes language for other FAC terms. See Sheet 17l, subpart 4. They also include the material issue of the lack of identification of the FERC subaccounts that are included and excluded from the operation of Empire's FAC. The meaning of VAF should be included in Empire's FAC tariff sheets—"voltage adjustment factors." References to the Neosho Ridge, North Fork Ridge, and Kings Point wind projects should be factually accurate.

WHEREFORE, the Office of the Public Counsel responds to The Empire District Electric Company's compliance tariff sheets as set forth above.

Respectfully,

/s/ Nathan Williams

Nathan Williams Chief Deputy Public Counsel Missouri Bar No. 35512

Office of the Public Counsel Post Office Box 2230 Jefferson City, MO 65102 (573) 526-4975 (Voice) (573) 751-5562 (FAX) Nathan.Williams@ded.mo.gov

CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or electronically mailed to all counsel of record this 1st day of September 2020.

/s/ Nathan Williams

The two six-month accumulation periods, the two six-month recovery periods and filing dates are set forth in the following table:

Accumulation Periods	Filing Dates	Recovery Periods
September–February	By April 1	June-November
March–August	By October 1	December-May

The Company will make a Fuel Adjustment Rate ("FAR") filing by each Filing Date. The new FAR rates for which a filing is made will be applicable starting with the Recovery Period that begins following the Filing Date. All FAR filings shall be accompanied by detailed workpapers with subaccount detail supporting the filing in an electronic format with all formulas intact.

DEFINITIONS

ACCUMULATION PERIOD:

The six calendar months during which the actual costs and revenues subject to this rider will be accumulated for the purpose of determining the FAR.

RECOVERY PERIOD:

The billing months during which a FAR is applied to retail customer usage on a per kilowatt-hour ("kWh") basis.

BASE ENERGY COST:

Base energy cost is ordered by the Commission in the last rate case consistent with the costs and revenues included in the calculation of the Fuel and Purchase Power Adjustment ("FPA").

BASE FACTOR ("BF"):

The base factor is the base energy cost divided by net generation kWh determined by the Commission in the last general rate case. BF = \$0.02338 per kWh for each accumulation period.

APPLICATION

FUEL & PURCHASE POWER ADJUSTMENT

FPA = {[(FC + PP + E - OSSR - REC - B) * J] * 0.95} + T + I + P

Where:

FC = Fuel Costs Incurred to Support Sales:

The following costs reflected in Federal Energy Regulatory Commission ("FERC") Accounts 501 and 506: coal commodity and railroad transportation, switching and demurrage charges, applicable taxes, natural gas costs, alternative fuels (i.e. tires, and bio-fuel), fuel additives, Btu adjustments assessed by coal suppliers, quality adjustments assessed by coal suppliers, fuel hedging costs, fuel adjustments included in commodity and transportation costs, broker commissions and fees associated with price hedges, oil costs, combustion product disposal revenues and expenses, consumable costs related to Air Quality Control Systems ("AQCS") operation, such as ammonia, lime, limestone, and powdered activated carbon, and settlement proceeds, insurance recoveries, subrogation recoveries for increased fuel expenses in Account 501.

The following costs reflected in FERC Accounts 547 and 548: natural gas generation costs related to commodity, oil, transportation, fuel losses, hedging costs for natural gas and oil, fuel additives, and settlement proceeds, insurance recoveries, subrogation recoveries for increased fuel expenses, broker commissions and fees.

PP = Purchased Power Costs:

1. Costs and revenues for purchased power reflected in FERC Account 555, excluding all charges under Southwest Power Pool ("SPP") Schedules 1a and 12 Such costs include:

A. SPP costs or revenues for SPP's energy and operating market settlement charge types and market settlement clearing costs or revenues including:

i. Energy;

- ii. Ancillary Services;
 - a. Regulating Reserve Service
 - b. Energy Imbalance Service
 - c. Spinning Reserve Service
 - d. Supplemental Reserve Service
- iii. Revenue Sufficiency;
- iv. Revenue Neutrality;
- v. Demand Reduction;
- vi. Grandfathered Agreements;
- vii. Virtual Energy including Transaction Fees;
- viii. Pseudo-tie; and
- ix. Miscellaneous;

B. Non-SPP costs or revenue as follows:

i. If received from a centrally administered market (e.g. PJM / MISO), costs or revenues of an equivalent nature to those identified for the SPP costs or revenues specified in sub part A of part 1 above;

- ii. If not received from a centrally administered market:
 - a. Costs for purchases of energy; and

b. Costs for purchases of generation capacity, provided such capacity is acquired for a term of one (1) year or less; and

C. Settlements, insurance recoveries, and subrogation recoveries for purchased power expenses.

- 2. Costs of purchased power will be reduced by expected replacement power insurance recoveries qualifying as assets under Generally Accepted Accounting Principles.
- 3. Transmission service costs reflected in FERC Account 565:

A. Thirty-four percent (34%) of SPP costs associated with Network Transmission Service:

i. SPP Schedule 2 – Reactive Supply and Voltage Control from Generation or Other Sources Service;

- ii. SPP Schedule 3 Regulation and Frequency Response Service; and
- iii. SPP Schedule 11 Base Plan Zonal Charge and Region-wide Charge.

B. Fifty percent (50%) of Mid-Continent Independent System Operator ("MISO") costs associated with:

- i. Network transmission service;
- ii. Point-to-point transmission service;
- iii. System control and dispatch; and
- iv. Reactive supply and voltage control.

4. Costs and revenues not specifically detailed in Factors FC, PP, E, or OSSR shall not be included in the Company's FAR filings; provided however, in the case of Factors PP or OSSR the market settlement charge types under which SPP or another market participant bills / credits a cost or revenue need not be detailed in Factors PP or OSSR for the costs or revenues to be considered specifically detailed in Factors PP or OSSR; and provided further, should the SPP or another market participant implement a new charge type, exclusive of changes in transmission revenue. The list of sub-accounts included will be provided in the FAC Monthly Reports.

A. The Company may include the new charge type cost or revenue in its FAR filings if the Company believes the new charge type cost or revenue possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR, as the case may be, subject to the requirement that the Company make a filing with the Commission as outlined in B below and also subject to another party's right to challenge the inclusion as outlined in E. below;

B. The Company will make a filing with the Commission giving the Commission notice of the new charge type no later than 60 days prior to the Company including the new charge type cost or revenue in a FAR filing. Such filing shall identify the proposed accounts affected by such new charge type cost or revenue, provide a description of the new charge type demonstrating that it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR as the case may be, and identify the preexisting market settlement charge type(s) which the new charge type replaces or supplements;

C. The Company will also provide notice in its monthly reports required by the Commission's fuel adjustment clause rules that identifies the new charge type costs or revenues by amount, description and location within the monthly reports;

D. The Company shall account for the new charge type costs or revenues in a manner which allows for the transparent determination of current period and cumulative costs or revenues;

E. If the Company makes the filing provided for by B above and a party challenges the inclusion, such challenge will not delay approval of the FAR filing. To challenge the inclusion of a new charge type, a party shall make a filing with the Commission based upon the contention that the new charge type costs or revenues at issue should not have been included, because they do not possess the characteristics of the costs or revenues listed in Factors PP or OSSR, as the case may be. A party wishing to challenge the inclusion of a charge type shall include in its filing the reasons why it believes the Company did not show that the new charge type possesses the characteristic of the costs or revenues listed in Factors PP or OSSR, as the case may be, and its filing shall be made within 30 days of the Company's filing under B above. In the event of a timely challenge, the Company shall bear the burden of proof to support its decision to include a new charge type in a FAR filing. Should such challenge be upheld by the Commission, any such costs will be refunded (or revenues retained) through a future FAR filing in a manner consistent with that utilized for Factor P; and

F. A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be included because it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or

OSSR, as the case may be. The party's filing shall identify the proposed accounts affected by such new charge type cost or revenue, provide a description of the new charge type demonstrating that it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR as the case may be, and identify the preexisting market settlement charge type(s) which the new charge type replaces or supplements. If a party makes the filing provided for by this paragraph F and a party (including the Company) challenges the inclusion, such challenge will not delay inclusion of the new charge type in the FAR filing or delay approval of the FAR filing. To challenge the inclusion of a new charge type, the challenging party shall make a filing with the Commission based upon that party's contention that the new charge type costs or revenues at issue should not have been included, because they do not possess the characteristics of the costs or revenues listed in Factors PP or OSSR, as the case may be. The challenging party shall make its filing challenging the inclusion and stating the reasons why it believes the new charge type does not possess the characteristic of the costs or revenues listed in Factors PP or OSSR, as the case may be, within 30 days of the filing that seeks inclusion of the new charge type. In the event of a timely challenge, the party seeking the inclusion of the new charge type shall bear the burden of proof to support its contention that the new charge type should be included in the Company's FAR filings. Should such challenge be upheld by the Commission, any such costs will be refunded (or revenues retained) through a future FAR filing in a manner consistent with that utilized for Factor P.

- E = Net Emission Costs: The following costs and revenues reflected in FERC Accounts 509 and 411 (or any other account FERC may designate for emissions expense in the future): emission allowance costs offset by revenues from the sale of emission allowances including any associated hedging.
- OSSR = Revenue from Off-System Sales (Excluding revenue from full and partial requirements sales to municipalities):

The following revenues or costs reflected in FERC Account 447: all revenues from offsystem sales and SPP energy and operating market including (see Note A. below):

i. Energy;

- ii. Capacity Charges associated with Contracts shorter than 1 year;
- iii. Ancillary Services including;
 - a. Regulating Reserve Service
 - b. Energy Imbalance Service
 - c. Spinning Reserve Service
 - d. Supplemental Reserve Service
- iv. Revenue Sufficiency;
- v. Losses;
- vi. Revenue Neutrality;
- vii. Demand Reduction;
- viii. Grandfathered Agreements;
- ix. Pseudo-tie;
- x. Miscellaneous; and
- xi. Hedging.

REC = Renewable Energy Credit Revenue reflected in FERC Account 456 from the sale of Renewable Energy Credits that are not needed to meet the Renewable Energy Standard. **Commented [ML1]:** Since this language is not specific to purchased power (PP) but applies to fuel costs (FC), PP, Emissions costs (E) and off-system sales revenue (OSSR) it should be moved out of the definition of PP.

The listing of sub-accounts in the FAC monthly reports (last sentence in first paragraph) is replaced with the listing of accounts at the time of the Commission order to reduce the possibility of changes without notification to the Commission.

This language has been moved below under the heading of ACCOUNTING FOR COSTS AND REVENUES.

HEDGING COSTS:

Hedging costs are defined as realized losses and costs (including broker commission fees and margins) minus realized gains associated with mitigating volatility in the Company's cost of fuel, fuel additives, fuel transportation, emission allowances and purchased power costs, including but not limited to, the Company's use of derivatives whether over-the-counter or exchanged traded including, without limitation, futures or forward contracts, puts, calls, caps, floors, collars and swaps.

ACCOUNTING FOR COSTS AND REVENUES

The following are the sub-accounts included in and excluded from the FAC:

Formatted: Indent: Left: 0"

Formatted: Underline

Commented [ML2]: It is necessary to put in tariff sheet. Previously contained in a document filed in the rate case and referred to in the tariff sheet. No such document exists in this case because of the addition of TCR and ARR activity in FERC account 555,

501Inducide506Inducide555Inducide501045Fuel - Natural Gas506127Nanonia Expense - latan55540Purchase Sover Tolling Fees501045Fuel - Natural Gas506123Anmonia Expense55540Purchase Sover Tolling Fees501045Fuel - Natural Gas506120Anmonia Expense55540Dataset Energy501121Ineffect (Gain/Loss Deri Steam50620Powdered Activated Carbon55580DA Asset Energy501212Effective (Gain/Loss Deri Steam50620Powdered Activated Carbon55580DA Non-Asset Energy501215Inoff-Suberi Steam50620Powdered Activated Carbon55580DA Non-Asset Energy50130Fuel Admit54820Ammonia Expense55580DA Neg-Up50140Deal Fuel Handing54820Ammonia Expense55580DA Neg-Up50140Opa Load Neg-UpAffatorSentian - Fuel55580DA Septimental50141Carboder47713Gen Ark Off-Sys Sale-Resale55590RT Asset Energy50140Fuel Administration -Riverton47713Gen Ark Off-Sys Sale-Resale55590RT Asset Energy50140Fuel Administration -Riverton47714Gen Ark Off-Sys Sale-Resale55590RT Asset Energy50140Fuel Administration -Riverton47720SPIM Revenue - AS55590RT Asset Energy501405Fuel Administration -River Stat47780SPIM Revenue - AS55590RT Orderit547205Natu	GL	Descriptions	<u>GL</u>	Descriptions	GL	Descriptions
S01045 Fuel - Oil S06128 Powdered Activated Carbon S55431 Purchase Power Tolling Fees S01054 Fuel - Natural Gas S06128 Ammonia Expense S55431 Interrupt Svc Compensation S01111 Interfect (Gain)Loss Deri Steam S0620 Ammonia Expense S55800 DA Asset Energy S01212 Effective (Gain)Loss Steam S06204 Lime Expense S55800 DA Neset Energy S01201 Deffective (Gain)Loss Steam S06204 Lime Expense S55800 DA Reg-Up S01400 Des Multi-Fuel Handing S48202 Ammonia Expense S55800 DA Supplemental S01400 Des Moderd Af7 Includedt S55800 DA Cherg-Down S0111 Conv & Seminar-Fuel 447113 Gen Ark Oft-Sys Sale-Resale S55900 RT Asset Energy S01101 Conv & Seminar-Fuel 447131 Gen Ark Oft-Sys Sale-Resale S55900 RT Virtual Energy S01601 Fuel Administration -Riverton 447131 Gen Ark Oft-Sys Sale-Resale S55900 RT Virtual Energy S01601	501	Included:	506	Included:	555	Included:
501054 Fuel - Natural Gas 506129 Ammonia Expense 555432 Energy Imbalance 501121 Inferrupt Svc Compensation 506201 Limestone Expense 555430 DA Asset Energy 501121 Inferrupt Svc Compensation 506201 Powdered Activated Carbon 555800 DA Asset Energy 501225 KinorAS133Deriv(Gain)/LossSteam 506204 Lime Expense 555840 DA Non-Asset Energy 501206 Fuel Adm E Trade Commission 548202 Ammonia Expense 555870 DA Reg-Up 501010 Conv & Seminar-Fuel 447113 Gen Ark Off-Sys Sale-Resale 555900 RT Asset Energy 501040 Ops Labor-Fuel Handling 447113 Gen Ark Off-Sys Sale-Resale 555910 RT Asset Energy 501040 Ops Labor-Fuel Handling 447124 Gen K Off-Sys Sale-Resale 555910 RT Non-Asset Energy 501040 Ops Labor-Fuel Handling 447124 Gen K Off-Sys Sale-Resale 555900 RT Aspinning 501040 Ops Labor-Fuel Handling 447130 SPP IM Revenue -KS 555590 RT Keg-Up	501042 Fuel - Coa	al	506127	Limestone Expense -latan	555430	Direct Purchases
501133 Sales Of Adh 506201 Limestone Expense 555437 Interrupt Svc Compensation 501111 Ineffect (Gain)Loss Deri Steam 506202 Ammonia Expense 555800 DA Asset Energy 501212 Effective (Goilus) Deriv Steam 506204 Lime Expense 555800 DA Non-Asset Energy 501300 Fuel -Tirres 55800 DA Reg-Up DA Supplemental 501400 Ops Multi-Fuel Handing 548 Included: 555800 DA Sep-Down 501100 Teuel Adm E Trader Commission 548202 Ammonia Expense 555800 DA Supplemental 501100 Toue X Seminar-Fuel 447113 Gen Ark Off-Sys Sale-Resale 555910 RT Mon-Asset Energy 501101 Fuel Administration -Ruburg 447133 Gen Mo Off-Sys Sale-Resale 555910 RT Mon-Asset Energy 501601 Fuel Administration -Ruburg 447133 Gen Mc Off-Sys Sale-Resale 555900 RT Reg-Up 501605 Fuel Administration Ruburg 447133 Gen Mc Off-Sys Sale-Resale 555900 RT Reg-Up 501605 Fuel Administration Ruburg 447130 SPP IM Revenue -RR 555980 RT Reg-Up 501605 Fuel Admin	501045 Fuel - Oil		506128	Powdered Activated Carbon	555431	Purchase Power Tolling Fees
501211 Ineffect (Sain)Loss Deri Steam 506202 Ammonia Expense 555800 DA Asset Energy 501212 Effective (Gn)Loss Deriv Steam 506204 Powdered Activated Garbon 555810 DA Non-Asset Energy 50120 Non-Kasset Energy 55580 DA Non-Asset Energy 501200 Fuel Administration 55620 DA Non-Asset Energy 501401 Ops Mtis-Fuel Handling 548 Includedi 555800 DA Reg-Upo 501011 Conv & Seminar-Fuel 4471 Gen Ark Off-Sys Sale-Resale 555900 RT Asset Energy 5010011 Conv & Seminar-Fuel 447113 Gen Ko Off-Sys Sale-Resale 555900 RT Asset Energy 5010011 Conv & Seminar-Fuel 447143 Gen Ko Off-Sys Sale-Resale 555900 RT Asset Energy 501001 Fuel Administration Asbury 447143 Gen Ko Off-Sys Sale-Resale 555900 RT Reg-Up 501600 Fuel Administration Asbury 447143 Gen Ko Off-Sys Sale-Resale 555900 RT Reg-Up 501600 Fuel Administration Asbury 447143 Gen Ko Off-Sys Sale-Resale 555900 RT Reg-Up 501600 Fuel Administration Asbury 447143 Gen Ko Off-Sys Sale-Resale 555900 RT Suphemental 501600 Fuel Administration Asbury 4471430	501054 Fuel - Nat	tural Gas	506129	Ammonia Expense	555432	Energy Imbalance
501212 Effective (Gn)Lss Deriv Steam 506203 Powdered Activated Carbon 555810 DA Non-Asset Energy 501216 Non-AS133Deriv(Gain)/LossSteam 506203 Lime Expense 555800 DA Non-Asset Energy 501206 Puel Trans 555800 DA Reg-Up 501401 Ops Mtis-Fuel Handling 548 Included: 555800 DA Reg-Down 501401 Corw & Seminar-Fuel 447113 Gen Ark Off-Sys Sale-Resale 555800 RT Asset Energy 501401 Corw & Seminar-Fuel 447113 Gen Ark Off-Sys Sale-Resale 555900 RT Asset Energy 501601 Lud Administration -Asbury 447123 Gen Off-Sys Sale-Resale 555900 RT Mon-Asset Energy 501604 Fuel Administration -Riverton 447124 Gen Off-Sys Sale-Resale 555900 RT Reg-Up 501604 Fuel Administration -Riverton 447124 Gen Off-Sys Sale-Resale 555900 RT Supplemental 5472 Includedt 447810 SPP IM Revenue -AR 555900 RT Supplemental 547205 Natural Gas SuCC Tolling <td< td=""><td>501183 Sales Of A</td><td>Ash</td><td>506201</td><td>Limestone Expense</td><td>555437</td><td>Interrupt Svc Compensation</td></td<>	501183 Sales Of A	Ash	506201	Limestone Expense	555437	Interrupt Svc Compensation
501216 NonFAS133Deriv(Gain)/LossSteam 506204 Lime Expense 555820 DA Virtual Energy 501300 Fuel-Tirres 55840 DA Reg-Down 501607 Fuel Adm E Trader Commission 548 Includedt 555800 DA Spinning 50101 Conv 8 Ammonia Expense 555800 DA Spinning 5011 Conv & Seminar-Fuel 447113 Gen Ark Off-Sys Sale-Resale 555900 RT Asset Energy 5010011 Conv & Seminar-Fuel 4471143 Gen Mo Off-Sys Sale-Resale 555900 RT Asset Energy 5010201 Fuel Administration Abury 447124 Gen Mo Off-Sys Sale-Resale 555900 RT Reg-Up 501604 Fuel Administration Abury 447123 Gen Mo Off-Sys Sale-Resale 555900 RT Reg-Up 501604 Fuel Administration Abury 4471243 SPP IM Revenue -AR 555900 RT Reg-Up 510165 Fuel Administration Abury 447205 SPP IM Revenue -AK 55590 RT Supplemental 547205 Natoral Gas-Tolling 447800 SPP IM Revenue -SK	501211 Ineffect (Gain)Loss Deri Steam	506202	Ammonia Expense	555800	DA Asset Energy
S01300 Fuel -Tires555840DA Reg-UpS01401 Ops Mtis-Fuel Handling548202Ammonia Expense555860DA Reg-UpS01607 Fuel Adm E Trader Commission548202Ammonia Expense555870DA SupplementalS01Excluded:447Included:555800DA CherS01011 Conv & Seminar-Fuel447113Gen Ark Off-Sys Sale-Resale555900RT Asset EnergyS01400 Ops Labor-Fuel Handling447124Gen K: Off-System Sale-Resale555900RT Non-Asset EnergyS01604 Fuel Administration -Asbury447133Gen Ark Off-Sys Sale-Resale555900RT Non-Asset EnergyS01605 Fuel Administration -Riverton447810SPP IM Revenue -AR555900RT Reg-UpS01605 Fuel Administration Plum Point447820SPP IM Revenue -AS555900RT SupplementalS47205 Natural Gas SLCC Tolling447840SPP IM Revenue -AK555990RT SupplementalS47206 Nat Gas-Tolling SLCC Effective447850SPP IM Revenue -AK555990RT ActivityS47207 Nat Gas-Tolling SLCC Effective447810Aec -Off-Sys-Missouri565113Trans Of Electricity By OthersS47212 Interffecti (Sair)Loss Deriv Gas447540Aec -Off-Sys-Missouri565113Trans Of Electricity By OthersS47212 Interffecti (Sair)Loss Deriv Gas447540Net -Off-Sys-Missouri565113Trans Of Electricity By OthersS47212 Natural Gas Fixed Transportation and S47210 Natural Gas Fixed Transportation and 447610Energy Imbalance -Arkansas565113Trans Of Electricity By Others <td>501212 Effective</td> <td>(Gn)Lss Deriv Steam</td> <td>506203</td> <td>Powdered Activated Carbon</td> <td>555810</td> <td>DA Non-Asset Energy</td>	501212 Effective	(Gn)Lss Deriv Steam	506203	Powdered Activated Carbon	555810	DA Non-Asset Energy
501401 Ops Mtis-Fuel Handling548Included:55580DA Reg-Down501607 Fuel Adm E Trader Commission54202Ammonia Expense555800DA Supplemental501Excluded:447Included:555800DA Other501011 Conv & Seminar-Fuel447113Gen Ark Off-Sys Sale-Resale555900RT Asset Energy501400 Ops Labor-Fuel Handling447124Gen Ko Off-Sys Sale-Resale555900RT Non-Asset Energy501601 Fuel Administration -Riverton447133Gen Mo Off-Sys Sale-Resale555900RT Non-Asset Energy501605 Fuel Administration -Riverton447133Gen Mo Off-Sys Sale-Resale555900RT Reg-Up501605 Fuel Administration Plum Point447810SPP IM Revenue -AR555900RT Reg-Down50170 Statural Gas SLCC Tolling447830SPP IM Revenue -MO555900RT Other547205 Natural Gas SLCC Tolling447800SPP IM Revenue555900RT Other547205 Natural Gas SLCC Ineffectiv447800SPP IM Revenue555900RT Other547205 Natural Gas SLCC Ineffectiv447800SPP IM Revenue555900RT Activity547205 Natural Gas SLCC Ineffectiv447800Act Off-System555910RT Activity547205 Natural Gas SLCC Ineffectiv447800Act Off-System555910RT Activity547205 Line IMater (Gain)Loss Deriv Gas44740Act Off-System565413Trans Of Electricity By Others547212 Ineffect (Gain)Loss Deriv Gas447500Energy Imbalance -Arkansas565414	501216 NonFAS1	33Deriv(Gain)/LossSteam	506204	Lime Expense	555820	DA Virtual Energy
501607 Fuel Adm E Trader Commission548202Ammonia Expense55880DA Spinning DA Supplemental501Excluded:447Included:555800DA Other501011 Conv & Seminar-Fuel447113Gen Ark Off-Sys Sale-Resale555900RT Asset Energy501600 Fuel Administration -Asbury447133Gen Ko Off-Sys Sale-Resale555900RT Non-Asset Energy501601 Fuel Administration -Asbury447133Gen Ko Off-Sys Sale-Resale555900RT Virtual Energy501605 Fuel Administration -Riverton447143Gen Ko Off-Sys Sale-Resale555900RT Reg-Down501605 Fuel Administration Plum Point447810SPP IM Revenue -AR555900RT Reg-Down547205 Natural Gas SLCC Tolling447840SPP IM Revenue -AR555900RT Chuberton547205 Natural Gas SLCC Ineffectiv447800SPP IM Revenue -MC55590RT Chuberton547205 Natural Gas SLCC Ineffectiv447800SPP IM Revenue -MC55590RT Asteton547205 Comb urb Fuel Sales -Nat Gas447800SPP IM Revenue55590RT Activity547205 Comb urb Fuel Sales -Nat Gas447800SPP IM Revenue55590RT Activity547211 Ineffect (Gain)Loss Deriv Gas44740Aec -Off-System56541Trans Of Electricity By Others547212 Flective (Gain)Loss Deriv Gas44750Energy Imbalance -Arkansas56541SPP Var Atative Load547213 Ineffect (Gain)Loss Deriv Gas44750Energy Imbalance -Arkansas56541SPP Var Atative Load547212 Flective (Gai	501300 Fuel -Tire	15			555840	DA Reg-Up
SolExcluded: Excluded:447Included: Included:555870DA Supplemental50111Conv & Seminar-Fuel447113Gen Ark Off-Sys Sale-Resale555900RT Asset Energy501400Ops Labor-Fuel Handling447113Gen Ko Off-Sys Sale-Resale555910RT Non-Asset Energy501601Fuel Administration - Asbury447133Gen Mo Off-Sys Sale-Resale555900RT Non-Asset Energy501604Fuel Administration - Riverton447133Gen Mo Off-Sys Sales-Resale555900RT Reg-Up501605Fuel Administration - Riverton447133Gen Mo Off-Sys Sales-Resale555900RT Reg-Up501605Fuel Administration Pium Point447810SPP IM Revenue -AR5559500RT Spinning547Included:447820SPP IM Revenue -AS555900RT Other547205Natural Gas Succ Tolling447880SPP IM Revenue -MO555990RT Coher547207Nat Gas-Tolling SLCC Ineffectiv447860Bilateral/Off Line Aux Revenue555990TCR Activity547205Nat Gas-Tolling SLCC Ineffectiv447860Bilateral/Off Line Aux Revenue555990Trans Of Electricity By Others547210Combust Turb Fuel Slaues447430Aec -Off-Sys-Missouri565413Trans Of Electricity By Others547211Ineffect (Gain)Loss Deriv Gas447430Aec -Off-Sys-Missouri565414SPP Nar Ond-Ravitae Load547212Ineffect (Gain)Loss447620Energy Imbalance -Akansas565415Non SPP Var -Native Load <td>501401 Ops Mtls-</td> <td>-Fuel Handling</td> <td>548</td> <td>Included:</td> <td>555850</td> <td>DA Reg-Down</td>	501401 Ops Mtls-	-Fuel Handling	548	Included:	555850	DA Reg-Down
501Excluded;447Included;555800DA Other501101Conv & Seminar-Fuel447113Gen Ark Off-Sys Sale-Resale555900RT Asset Energy501400Ops Labor-Fuel Handling447124Gen Ks Off-Sys Sale-Resale555900RT Non-Asset Energy501501Fuel Administration -Asbury447133Gen Ko Off-Sys Sale-Resale555900RT Reg-Up501604Fuel Administration -Riverton447143Gen Ok Off-Sys Sale-Resale555900RT Reg-Up501505Fuel Administration Plum Point447103SPP IM Revenue -AR555900RT Supplemental547205Fuel Administration9PI IM Revenue -AR555900RT Supplemental547205Natural Gas SLCC Tolling447840SPP IM Revenue -AK555900RT Supplemental547206Natural Gas SLCC Tolling447840SPP IM Revenue -OK555900RT Supplemental547207Nat Gas-Tolling SLCC Effective447850SPP IM Revenue555900RT Supplemental547208Combust Turb Fuel Natural Gas447Eckludedi565Trans Of Electricity By Others547210Combust Turb Fuel Natural Gas447500Energy Imbalance -Arkansas565413Trans Of Plexity By Others547212Effective (Gain)Loss Deriv Gas447620Energy Imbalance -Arkansas565415SPP Fixed Chg -Native Load547207Nuel Adm ETraders Commission447620Energy Imbalance -Arkansas565415SPP Van -Native Load547207Neel Adm ETraders Commission<	501607 Fuel Adm	E Trader Commission	548202	Ammonia Expense	555860	DA Spinning
501011 Conv & Seminar-Fuel 447113 Gen Ark Off-Sys Sale-Resale 555900 RT Asset Energy 501400 Ops Labor-Fuel Handling 447124 Gen Ko Off-Sys Sale-Resale 555910 RT Non-Asset Energy 501601 Fuel Administration -Asbury 447133 Gen Mo Off-Sys Sale-Resale 555910 RT Non-Asset Energy 501605 Fuel Administration -Riverton 447133 Gen Mo Off-Sys Sale-Resale 555900 RT Reg-Up 501605 Fuel Administration Plum Point 447810 SPP IM Revenue -AR 555900 RT Spinning 547 Included: 447820 SPP IM Revenue -MO 555900 RT Spinning 547205 Natural Gas SLCC Tolling 447820 SPP IM Revenue -MC 555900 RT Asset Energy 547206 Nat Gas-Tolling SLCC Inteffectiv 447800 SPP IM Revenue -MC 555900 RT Asset Energy 547206 Nat Gas-Tolling SLCC Intertiv 447800 SPP IM Revenue -MC 555900 RT Asset Energy 547207 Nat Gas-Tolling SLCC Intertiv 447800 SPP IM Revenue -MC 555900 RT Asset Energy 547202 Combut Turb Fuel Sales -Nat Gas 447800 Bilateral/Off Line Aux Revenue 55590 Trans Of Electricity By Others 547211					555870	DA Supplemental
501400Ops Labor-Fuel Handling447124Gen Ks Off-System Sale-Resale555910RT Non-Asset Energy501601Fuel Administration - Riverton447133Gen Mo Off-Sys Sale-Resale555910RT Non-Asset Energy501604Fuel Administration - Riverton447143Gen Ok Off-Sys Sales-Resale555910RT Non-Asset Energy501605Fuel Administration Plum Point447810SPP IM Revenue -RR555950RT Reg-Down547Included:447810SPP IM Revenue -MO555900RT Supplemental547205Natural Gas SLCC Tolling447810SPP IM Revenue -MO555900RT Other547207Nat Gas-Tolling SLCC Ineffectiv447800SPP IM Revenue555950RT Activity547207Nat Gas-Tolling SLCC Effective447800SPP IM Revenue555950RT Activity547207Nat Gas-Tolling SLCC Effective447800Bilateral/Off Line Aux Revenue555950RT Activity547202Nat Gas-Tolling SLCC Effective447800Aec -Off-Sys-Missouri56513Trans Of Electricity By Others547212Combust Turb Fuel Natural Gas447400Aec -Off-Sys-Missouri565141SPP Fixed Chg -Native Load Exclude S1-A547203Fuel Adm Entraders447610Energy Imbalance -Arkansas565416Non SPP Fixed Chg -Native Load547212Effective (Gain)Loss Deriv Gas447620Energy Imbalance -Missouri565418Gen Non SPP Fixed Chg -Native Load547205Fuel Adm Energy Center457131Oth El Rev-Greed Sys Ctrl&Disp<	501	Excluded:	447	Included:	555880	DA Other
501601 Fuel Administration -Asbury447133Gen Mo Off-Sys Sale-Resale555920RT Virtual Energy501604 Fuel Administration -Riverton447143Gen Ok Off-Sys Sales-Resale555940RT Reg-Up501605 Fuel Administration Plum Point447810SPP IM Revenue -AR555950RT Reg-Down547Included:447830SPP IM Revenue -AR555950RT Spinning547Included:447830SPP IM Revenue -MO555970RT Supplemental547205 Natural Gas SLCC Tolling447840SPP IM Revenue -MO555990RT Christian547206 Ka Gas-Tolling SLCC Effective447860SPP IM Revenue -OK555990TCR Activity547207 Nat Gas-Tolling SLCC Effective447860SPP IM Revenue555990TCR Activity547210 Combust Turb Fuel Natural Gas447Excluded:565Included:547212 Combust Turb Fuel Natural Gas447Excluded:565Included:547212 Effective (Gain)Loss Deriv Gas44750Energy Imbalance -Arkansas565414Non SPP Fixed Chg -Native Load547213 Ineffect (veinglio),Loss447620Energy Imbalance -Arkansas565415Non SPP Ivar -Native Load547205 Fuel Adm Erraders Commission447530Energy Imbalance -Arkansas565416Sen Non SPP Var -Native Load547205 Fuel Adm Erraders Commission447530Energy Imbalance -Arkansas565419Off Sys Sales Trans Costs547Excluded:457Excluded:565Securic Costs547605 Fuel Adm Erraders Commission45713	501011 Conv & Se	eminar-Fuel	447113	Gen Ark Off-Sys Sale-Resale	555900	RT Asset Energy
501604 Fuel Administration -Riverton447143Gen Ok Off-Sys Sales-Resale555940RT Reg-Up501605 Fuel Administration Plum Point447810SPP IM Revenue -AR555950RT Reg-Down547Includedi447820SPP IM Revenue -KS555960RT Supplemental547205 Natural Gas SLCC Tolling447840SPP IM Revenue -MC555970RT Supplemental547205 Natural Gas SLCC Ineffectiv44780SPP IM Revenue -OK555990RT Other547207 Nat Gas-Tolling SLCC Ineffectiv44780SPP IM Revenue555990TCR Activity547208 Comb Turb Fuel Sales -Nat Gas447 Excludedi 565 Includedi 547210 Combust Turb Fuel Natural Gas447 Excludedi 565413Trans Of Electricity By Others547212 Effective (Gain)Loss Deriv Gas44750Acc -Off-Sys-Missouri565413Trans Of Electricity By Others547212 Effective (Gain)Loss Deriv Gas447610Energy Imbalance -Arkansas565414SPP Fixed Chg -Native Load547203 NonFAS133 Deriv (Gain)/Loss447620Energy Imbalance -Arkansas565415Non SPP Fixed Chg -Native Load547607 Fuel Adm E Traders Commission447630Energy Imbalance -Missouri565413Gen Non SPP Var -Native Load547605 Fuel Adm Energy Center457131Oth El Rev-Sched Sys CrtißolspOff Sys Sales Trans Cots547205 Vael Adm State Line457139Ot El RvOffSys LTFSTF PTP Trns565414SPP Schedule 1-A only547111Includedi457130Ot El RvOffSys LTFSTF PTP Trns565415 <td< td=""><td>501400 Ops Labo</td><td>r-Fuel Handling</td><td>447124</td><td>Gen Ks Off-System Sale-Resale</td><td>555910</td><td>RT Non-Asset Energy</td></td<>	501400 Ops Labo	r-Fuel Handling	447124	Gen Ks Off-System Sale-Resale	555910	RT Non-Asset Energy
S01605Fuel Administration Plum Point447810SPP IM Revenue -AR555950RT Reg-Down547Included:447830SPP IM Revenue -KS555960RT Spinning547205Natural Gas SLCC Tolling447830SPP IM Revenue -MO555970RT Supplemental547205Nat Gas-Tolling SLCC Ineffectiv447830SPP IM Revenue -OK555990RT Other547207Nat Gas-Tolling SLCC Ineffectiv447850SPP IM Revenue555990RT CR Activity547207Nat Gas-Tolling SLCC Ineffectiv447860Bilateral/Off Line Aux Revenue555995ARR Activity547208Comb Turb Fuel Sales -Nat Gas447Kec -Off-Sys-Missouri565Included:547210Combust Turb Fuel Natural Gas447Aec -Off-Sys-Missouri565413Trans Of Electricity By Others547210Sorbi Kas447430Aec -Off-Sys-Missouri565414SPP Fixed Chg -Native LoadExcluded S1-A547213Fuel -No 2 Oil Fuel447500Energy Imbalance -Arkansas565410Non SPP Fixed Chg -Native Load547301NonFAS133Oti Fuel447630Energy Imbalance -Missouri565418Gen Non SPP Var -Native Load547605Fuel Adm Erraders Commission45731Ot El RvOffsys LTRST PTP Trms565414SPP Schedule 1-A only547210Naturel Gas Fixed Transportation and and Fixed Storage Only457130Ot El RvOffsys NITS Rev456Included:5411Included:457140Ot El RvOffsys LTRST PTP Trms565414SPP Schedu	501601 Fuel Adm	inistration -Asbury	447133	Gen Mo Off-Sys Sale-Resale	555920	RT Virtual Energy
447820SPP IM Revenue -KS555960RT Spinning547Included:447830SPP IM Revenue -MO555970RT Supplemental547205Natural Gas SLCC Tolling447840SPP IM Revenue -OK555980RT Other547206Nat Gas-Tolling SLCC Ineffective447850SPP IM Revenue -OK555990TCR Activity547207Nat Gas-Tolling SLCC Effective447850SPP IM Revenue555990TCR Activity547208Comb turb Fuel Sales -Nat Gas44780Bilateral/Off Line Aux Revenue55599ARR Activity547210Combust Turb Fuel Natural Gas447Excluded:565Included:547211Ineffect (Gain)Loss Deriv Gas447540Oklahoma G R D A Off-System565413Trans Of Electricity By Others547213Fuel -No 2 Oil Fuel447610Energy Imbalance -Arkansas565416Non SPP Fixed Chg -Native Load Exclude S1-A547207Fuel Adm E Traders Commission447620Energy Imbalance -Arkansas565413Gen Non SPP Var -Native Load547605Fuel Adm State Line457Excluded:565Excluded:547605Fuel Adm State Line457Excluded:565565547605Fuel Adm State Line457131Oth El Rev-Sched Sys Ctri8Disp565413SPP Schedule 1-A only547200Natural Gas Fixed Transportation and and Fixed Storage Only457138Ot El RvOffSys ITFS TPT PT rns565414SPP Schedule 1-A only547100Gait-Disposition Emmiss Allow457140Oth El Rev-Gr	501604 Fuel Adm	inistration -Riverton	447143	Gen Ok Off-Sys Sales-Resale	555940	RT Reg-Up
547Included:447830SPP IM Revenue -MO555970RT Supplemental547205Natural Gas SLCC Tolling447840SPP IM Revenue -OK555980RT Other547205Nat Gas-Tolling SLCC Effective447860SPP IM Revenue555990TCR Activity547207Nat Gas-Tolling SLCC Effective447860Bilateral/Off Line Aux Revenue555990TCR Activity547208Comb turb Fuel Sales -Nat Gas447Excluded:565Included:547210Combust Turb Fuel Natural Gas447Excluded:565Included:547212Combust Turb Fuel Natural Gas44740Acc -Off-Sys-Missouri565413Trans Of Electricity By Others547212Effective (Gain)Loss Deriv Gas44750Energy Imbalance -Arkansas565414Non SPP Fixed Chg -Native Load547207Fuel Adm E Traders Commission447620Energy Imbalance -Arkansas565416Non SPP Fixed Chg -Native Load547207Fuel Adm E Traders Commission447620Energy Imbalance -Arkansas565416Non SPP Var -Native Load547605Fuel Adm Energy Center447510Energy Imbalance -Cklahoma5659Off Sys Sales Trans Costs547207Fuel Adm Energy Center45713Ott El Rev-Stend Sys Ctri/StoryOff Sys Sales Trans Costs547205Fuel Adm Energy Center45713Ott El Rev-Stend Sys Ctri/Story565414SPP Schedule 1-A only547205Fuel Adm Energy Center457139Ott El RvOffSys ITFSTF PTP Tras565415SPP Var Chg Schedule 12	501605 Fuel Adm	inistration Plum Point	447810	SPP IM Revenue -AR	555950	RT Reg-Down
547205 Natural Gas SLCC Tolling447840SPP IM Revenue -OK555980RT Other547205 Nat Gas-Tollng SLCC Ineffectiv447850SPP IM Revenue555990TCR Activity547207 Nat Gas-Tollng SLCC Effective447860Bilateral/Off Line Aux Revenue555990TCR Activity547208 Comb Turb Fuel Sales -Nat Gas44780Bilateral/Off Line Aux Revenue55595ARR Activity547210 Combust Turb Fuel Natural Gas447Excluded:565Included:547212 Effective (Gain)Loss Deriv Gas44740Aec -Off-Sys-Missouri565413Trans Of Electricity By Others547212 Effective (Gain)Loss Deriv Gas44750Oklahoma G R D A Off-System565414SPP Fixed Chg -Native Load Exclude S1-A547213 Lineffect (Oain)Loss Deriv Gas447610Energy Imbalance -Arkansas565415Non SPP Fixed Chg -Native Load547207 Fuel Adm E Traders Commission447620Energy Imbalance -Missouri565418Gen Non SPP Var -Native Load547607 Fuel Adm E Traders Commission447630Energy Imbalance -Oklahoma565419Off Sys Sales Trans Cots547605 Fuel Adm Energy Center45713Oth El Rev-Sched Sys Chrißosp565414SPP Schedule 1-A only547209 Natural Gas Fixed Transportation and and Fixed Storage Only457130Ot El RvOffSys NITS Rev456Included:4111Included:45740Oth El Rev-Off-Sys Losses45071Misc Elec Rev-Green Credits-AR411800 Gains-Disposition Emmiss Allow457141Sch 11 NITS456072Misc Elec Rev-Green Credits-KS			447820	SPP IM Revenue -KS	555960	RT Spinning
547206 Nat Gas-Tolling SLCC Ineffectiv447850SPP IM Revenue55590TCR Activity547207 Nat Gas-Tolling SLCC Effective447860Bilateral/Off Line Aux Revenue55590ARR Activity547207 Nat Gas-Tolling SLCC Effective447860Bilateral/Off Line Aux Revenue55590ARR Activity547202 Combust Turb Fuel Natural Gas447Fixcluded:565Included:547211 Ineffect (Gain)Loss Deriv Gas447430Acc -Off-Sys-Missouri565413Trans Of Electricity By Others547212 Effective (Gain)Loss Deriv Gas447540Ker off-System565414SPP Fixed Org -Native Load Exclude S1-A547213 Fuel -No 2 Oil Fuel447610Energy Imbalance -Arkansas565415Non SPP Fixed Org -Native Load547607 Fuel Adm E Traders Commission447620Energy Imbalance -Missouri565418Gen Non SPP Var -Native Load547605 Fuel Adm State Line457Excluded:565Gen Non SPP Var -Native Load547606 Fuel Adm Energy Center457131Oth El Rev-Sched Sys Ctrl&Dips565414SPP Schedule 1-A only547210 Natural Gas Fixed Transportation and and Fixed Storage Only457137Ot El RvOffSys ITFSTF PT Trns565414SPP Schedule 1-A only54711Included:457140Oth El Rev-GreSy Losses45601Misc Elec Rev-Green Credits-AR4111Included:457140Oth El RvOffSys ITFSTF PT Trns565415SPP Var Chg Schedule 1-A4111Included:457140Oth El RvOffSys Lisses456071Misc Elec Rev-Green Credits-AR4111 <t< td=""><td>547</td><td>Included:</td><td>447830</td><td>SPP IM Revenue -MO</td><td>555970</td><td>RT Supplemental</td></t<>	547	Included:	447830	SPP IM Revenue -MO	555970	RT Supplemental
547207 Nat Gas-Tolling SLCC Effective447860Bilateral/Off Line Aux Revenue555995ARR Activity547208 Comb Turb Fuel Sales -Nat Gas547210 Combust Turb Fuel Natural Gas447Excluded:5651ncluded:547210 Combust Turb Fuel Natural Gas447Aec -Off-Sys-Missouri565413Trans Of Electricity By Others547211 Ineffect (Gain)Loss Deriv Gas447540Oklahoma G R D A Off-System565414SPP Fixed Chg-Native Load Exclude S1-A547212 Effective (Gain)Loss Deriv Gas447610Energy Imbalance -Arkansas565417PP Non SPP Fixed Chg-Native Load547301 NonFAS133 Deriv (Gain)/Loss447620Energy Imbalance -Arkansas565418Gen Non SPP Fixed Chg-Native Load547605 Fuel Adm Erraders Commission447630Energy Imbalance -Cklahoma565418Gen Non SPP Var -Native Load547605 Fuel Adm State Line457Excluded:565565418Gen Non SPP Var -Native Load547605 Fuel Adm State Line45713Ott El Rev-Sched Sys Ctrl&Dip565414SPP Schedule 1-A only547210 Natural Gas Fixed Transportation and and Fixed Storage Only457130Ott El RvOffSys LTFST PT PT rns565415SPP Var Chg Schedule 12411Included:457140Ott El RvOffSys LTSST PTP Trns565415SPP Var Chg Schedule 1-A411Included:457140Ott El RvOffSys LTSST PTP Trns565415SPP Var Chg Schedule 1-A411Included:457140Ott El RvOffSys LTSST PTP56510SPP Var Chg Schedule 1-A411Included:457140Ott El	547205 Natural G	Sas SLCC Tolling	447840	SPP IM Revenue -OK	555980	RT Other
547208 Comb Turb Fuel Sales -Nat Gas 547208 Comb Turb Fuel Natural Gas 447 Excluded: 565 Included: 547210 Combust Turb Fuel Natural Gas 447 Acc -Off-Sys-Missouri 565413 Trans Of Electricity By Others 547211 Ineffect (Gain)Loss Deriv Gas 447540 Oklahoma G R D A Off-System 565414 SPP Fixed Chg -Native Load Exclude S1-A 547212 Effective (Gain)Loss Deriv Gas 447610 Energy Imbalance -Arkansas 565416 Non SPP Fixed Chg -Native Load 547207 Fuel Adm E Traders Commission 447620 Energy Imbalance -Arkansas 565416 Gen Non SPP Var -Native Load 547607 Fuel Adm E Traders Commission 447640 Energy Imbalance -Chklahoma 565419 Off Sys Sales Trans Costs 547 Excluded: 565 Energy Imbalance -Niksouri 565418 Gen Non SPP Var -Native Load 547607 Fuel Adm E Traders Commission 447640 Energy Imbalance -Chklahoma 565419 Off Sys Sales Trans Costs 547 Excluded: 565 Excluded: 565 Sectored: 565 547605 Fuel Adm State Line 457 Excluded: 565 Sectored: 565414 SPP Schedule 1-A only 5472130 Natural Gas Fixed Transportation and an Fixed Storage Only 457138 Ot El RvOfffsys ITFSTF PTP Trns 565415 SP	547206 Nat Gas-T	Toling SLCC Ineffectiv	447850	SPP IM Revenue	555990	TCR Activity
547210 Combust Turb Fuel Natural Gas447Excluded:565Included:547211 Ineffect (Gain)Loss Deriv Gas44740Aec -Off-Sys-Missouri56541Trans Of Electricity By Others547212 Effective (Gain)Loss Deriv Gas44750Oklahoma G R D A Off-System565414SPP Fixed Chg -Native Load Exclude S1-A547213 Lell-No 2 Oil Fuel44760Energy Imbalance -Arkansas565415Non SPP Fixed Chg -Native Load547607 Fuel Adm E Traders Commission447620Energy Imbalance -Missouri565418Gen Non SPP Var -Native Load547607 Fuel Adm E Traders Commission447620Energy Imbalance -Missouri565418Gen Non SPP Var -Native Load547607 Fuel Adm E Traders Commission447620Energy Imbalance -Missouri565418Gen Non SPP Var -Native Load547605 Fuel Adm State Line457Excluded:565565417PP Non SPP Var -Native Load547606 Fuel Adm Energy Center45713Ott El Rev-Sched Sys CrtRDisp565414SPP Schedule 1-A only547210 Natural Gas Fixed Transportation and Af513Ott El RvOffSys ITFSTF PT Trns565415SPP Var Chg Schedule 126411Included:45740Oth El Rev-Off-Sys Losses456071Misc Elec Rev-Green Credits-AR411800 Gains-Disposition Emmiss Allow457140Oth El Rev-Off-Sys Losses456071Misc Elec Rev-Green Credits-AR509Included:457140Sch 11 NITS456072Misc Elec Rev-Green Credits-MO509Included:457140Sch 11 PTP456074Misc Elec Rev-Green Credits-MO </td <td>547207 Nat Gas-1</td> <td>Tolling SLCC Effective</td> <td>447860</td> <td>Bilateral/Off Line Aux Revenue</td> <td>555995</td> <td>ARR Activity</td>	547207 Nat Gas-1	Tolling SLCC Effective	447860	Bilateral/Off Line Aux Revenue	555995	ARR Activity
547211 Ineffect (Gain)Loss Deriv Gas447430Aec -Off-Sys-Missouri565413Trans Of Electricity By Others547212 Effective (Gain)Loss Deriv Gas44750Oklahoma G R D A Off-System565414SPP Fixed Chg -Native Load Exclude S1-A547213 Fuel -No 2 Oil Fuel447610Energy Imbalance -Arkansas565416Non SPP Fixed Chg -Native Load547301 NonFAS133 Deriv (Gain)/Loss447620Energy Imbalance -Arkansas565417PP Non SPP Var -Native Load547607 Fuel Adm E Traders Commission447630Energy Imbalance -Nissouri565418Gen Non SPP Var -Native Load547607 Fuel Adm State Line457Energy Imbalance -Oklahoma565419Off Sys Sales Trans Costs547606 Fuel Adm State Line45713Oth El Rev-Sched Sys Ctrl&Disp547210SPP Schedule 1-A only547210 Natural Gas Fixed Transportation and and Fixed Storage Only457137Ott El RvOffSys NITS Rev456Included:411Included:457140Oth El Rev-Gfr-Sys Losses456071Misc Elec Rev-Green Credits-AR41100Gains-Disposition Emmiss Allow457141Sch 11 PTP456072Misc Elec Rev-Green Credits-AR509Included:457160Sch 11 PTP456074Misc Elec Rev-Green Credits-MO	547208 Comb Tur	rb Fuel Sales -Nat Gas				
547212 Effective (Gain)Loss Deriv Gas447540Oklahoma G R D A Off-System565414SPP Fixed Chg -Native Load Exclude S1-A547213 Fuel -No 2 Oil Fuel447610Energy Imbalance -Arkansas565410Non SPP Fixed Chg -Native Load547301 NonFAS133 Deriv (Gain)/Loss447620Energy Imbalance -Arkansas565411Non SPP Fixed Chg -Native Load547607 Fuel Adm E Traders Commission447630Energy Imbalance -Ankansas565413Gen Non SPP Var -Native Load547Excluded:565416Energy Imbalance -Oklahoma565413Gen Non SPP Var -Native Load547605 Fuel Adm State Line457Excluded:565Excluded:547606 Fuel Adm State Line45713Ott El Rev-Sched Sys Ctrl&Disp565414SPP Schedule 1-A only547210 Natural Gas Fixed Transportation and and Fixed Storage Only457138Ot El RvOffSys LTSTF PTP Trns 565413565415SPP Schedule 1-A only411Included:457140Oth El Rev-GrSv Losses456071Misc Elec Rev-Green Credits-AR41100 Gains-Disposition Emmiss Allow457141Sch 11 PTP456072Misc Elec Rev-Green Credits-AR509Included:457160Sch 11 PTP456074Misc Elec Rev-Green Credits-MO509Included:457160Sch 1 PTP456074Misc Elec Rev-Green Credits-MC	547210 Combust	Turb Fuel Natural Gas	447	Excluded:	565	Included:
547213 Fuel -No 2 Oil Fuel 447610 Energy Imbalance -Arkansas 565416 Non SPP Fixed Chg -Native Load 547301 NonFA5133 Deriv (Gain)/Loss 447620 Energy Imbalance -Arkansas 565417 PP Non SPP Var -Native Load 547607 Fuel Adm E Traders Commission 447630 Energy Imbalance -Arkansas 565418 Gen Non SPP Var -Native Load 547 Excluded: 565 0ff Sys Sales Trans Costs 547605 Fuel Adm State Line 457 Excluded: 565 547605 Fuel Adm Energy Center 457131 Oth EI Rev-Sched Sys Ctrl&Disp 565414 547210 Natural Gas Fixed Transportation and and Fixed Storage Only 457138 Ot EI RvOffSys LTFSTF PTP Trns 565414 5411 Included: 457140 Oth EI Rev-Sched Sys Losses 456071 Misc Elec Rev-Green Credits-AR 41100 Gains-Disposition Emmiss Allow 457141 Sch 11 PTP 456072 Misc Elec Rev-Green Credits-AR 509 Included: 457160 Sch 11 PTP 456074 Misc Elec Rev-Green Credits-MO	547211 Ineffect (Gain)Loss Deriv Gas	447430	Aec -Off-Sys-Missouri	565413	Trans Of Electricity By Others
547301 NonFAS133 Deriv (Gain)/Loss 447620 Energy Imbalance -Kansas 565417 PP Non SPP Var -Native Load 547607 Fuel Adm E Traders Commission 447620 Energy Imbalance -Missouri 565418 Gen Non SPP Var -Native Load 547 Excluded: 565 0ff Sys Sales Trans Costs 547605 Fuel Adm State Line 457 Excluded: 565 565 547606 Fuel Adm State Line 457 Oth EI Rev-Sched Sys Crt/RDisp 565413 SPP Schedule 1-A only 547210 Natural Gas Fixed Transportation and Africad Storage Only 457137 Ot EI RvOffSys NITS FPT PT Trns 565415 SPP Var Chg Schedule 12 411 Included: 457140 Oth EI Rev-Off-Sys Losses 450071 Misc Eler Rev-Green Credits-AR 411800 Gains-Disposition Emmiss Allow 457140 Oth EI Rv-Off-Sys Losses 450071 Misc Eler Rev-Green Credits-KS 509 Included: 457140 Sch 11 NITS 456072 Misc Eler Rev-Green Credits-MO 509 Included: 457160 Sch 1 PTP 456074 Misc Eler Rev-Green Credits-MO	547212 Effective	(Gain)Loss Deriv Gas	447540	Oklahoma G R D A Off-System	565414	SPP Fixed Chg -Native Load Exclude S1-A
547607 Fuel Adm E Traders Commission 447630 447640 Energy Imbalance -Missouri Energy Imbalance -Oklahoma 565418 Gen Non SPP Var -Native Load Off Sys Sales Trans Costs 547 Excluded: 5655 Fuel Adm State Line 457 Secure - Oklahoma 565 Excluded: 565 547605 Fuel Adm State Line 457 Excluded: 565 Excluded: 565 547605 Fuel Adm State Line 457131 Oth EI Rev-Sched Sys Ctrl&Disp 565418 SPP Schedule 1-A only 547210 Natural Gas Fixed Transportation and and Fixed Storage Only 457137 Ot EI RvOffSys NFTm PTP Trns 565415 SPP Schedule 1-A only 411 Included: 457139 Ott EI RvOffSys NITS Rev 456 Included: 41100 Gains-Disposition Emmiss Allow 457142 Sch 11 PTP 455072 Misc Elec Rev-Green Credits-AR 457142 Sch 11 PTP 455073 Misc Elec Rev-Green Credits-MO Misc Elec Rev-Green Credits-MO 509 Included: 457160 Sch 1 PTP 456074 Misc Elec Rev-Green Credits-OK	547213 Fuel -No 2	2 Oil Fuel	447610	Energy Imbalance -Arkansas	565416	Non SPP Fixed Chg -Native Load
447640 Energy Imbalance -Oklahoma 565419 Off Sys Sales Trans Costs 547 Excluded: 547605 Fuel Adm State Line 457 Excluded: 565 547606 Fuel Adm State Line 4571 Oth El Rev-Sched Sys Ctrl&Disp 547606 Fuel Adm Energy Center 45713 Oth El Rev-Sched Sys Ctrl&Disp 547210 Natural Gas Fixed Transportation and 45713 Ot El RvOffSys ITFSTF PTP Trns 565414 SPP Schedule 1-A only and Fixed Storage Only 457138 Ot El RvOffSys NITS Rev 456 Included: 411 Included: 457140 Oth El Rev-Greso 456071 Misc Elec Rev-Green Credits-AR 41100 Gains-Disposition Emmiss Allow 457141 Sch 11 PTP 455072 Misc Elec Rev-Green Credits-MD 509 Included: 457160 Sch 11 PTP 456074 Misc Elec Rev-Green Credits-MD	547301 NonFAS1	33 Deriv (Gain)/Loss	447620	Energy Imbalance -Kansas	565417	PP Non SPP Var -Native Load
547 Excluded: 547 547605 Fuel Adm State Line 457 Excluded: 565 547606 Fuel Adm State Line 4571 Oth El Rev-Sched Sys Crt/8u59 547606 Fuel Adm Energy Center 45713 Oth El Rev-Sched Sys Crt/8u59 547210 Natural Gas Fixed Transportation and 457137 Ott El RvOffSys LTFST PTP Trns 565414 SPP Schedule 1-A only and Fixed Storage Only 457138 Ot El RvOffSys NITS Rev 456 Included: 411 Includes: 457140 Oth El Rev-Grésys Losses 456071 Misc Elec Rev-Green Credits-AR 41100 Gais-Disposition Emmiss Allow 457141 Sch 11 PTP 456072 Misc Elec Rev-Green Credits-MR 509 Included: 457160 Sch 11 PTP 456074 Misc Elec Rev-Green Credits-MR	547607 Fuel Adm	E Traders Commission	447630	Energy Imbalance -Missouri	565418	Gen Non SPP Var -Native Load
547605 Fuel Adm State Line 457 Excluded: 565 Excluded: 547606 Fuel Adm Energy Center 457131 Oth El Rev-Sched Sys Crt/RD Disp 547210 Statuaral Gas Fixed Transportation and 457137 Oth El Rev-Sched Sys Crt/RD Disp 565414 SPP Schedule 1-A only and Fixed Storage Only 457139 Ot El RvOffSys NITS Rev 456 Included: 411 Included: 457141 Sch 11 NITS 456071 Misc Elec Rev-Green Credits-AR 4118:00 Gains-Disposition Emmiss Allow 457142 Sch 11 NITS 456072 Misc Elec Rev-Green Credits-MR 509 Included: 457160 Sch 1 PTP 456074 Misc Elec Rev-Green Credits-MK			447640	Energy Imbalance -Oklahoma	565419	Off Sys Sales Trans Costs
547606 Fuel Adm Energy Center 457131 Oth EI Rev-Sched Sys Ctrl&Disp Image: Content Sys Ctrl&Disp 547210 Natural Gas Fixed Transportation and Africa Storage Only 457137 Ot EI RvOffSys LTFSTF PTP Trns 565414 SPP Schedule 1-A only and Fixed Storage Only 457138 Ot EI RvOffSys NnFrm PTP Trns 565415 SPP Var Chg Schedule 12 411 Included: 457140 Oth EI Rev-Off-Sys Losses 456071 Misc Elec Rev-Green Credits-AR 411800 Gains-Disposition Emmiss Allow 457142 Sch 11 NTS 455072 Misc Elec Rev-Green Credits-MD 509 Included: 457160 Sch 1 PTP 456074 Misc Elec Rev-Green Credits-OK	547	Excluded:				
547210 Natural Gas Fixed Transportation and and Fixed Storage Only 457137 Ot El RvOffSys LTFSTF PTP Trns 565414 SPP Schedule 1-A only and Fixed Storage Only 457138 Ot El RvOffSys NnFrm PTP Trns 565415 SPP Var Chg Schedule 12 457139 Ot El RvOffSys NnFrm PTP Trns 565416 SPP Var Chg Schedule 12 411 Included: 457140 Oth El Rev-OffSys LTSSRv 456 Included: 4110:00 Gains-Disposition Emmiss Allow 457141 Sch 11 NTS 455072 Misc Elec Rev-Green Credits-KS 457142 Sch 11 PTP 455073 Misc Elec Rev-Green Credits-MO 509 Included: 457160 Sch 1 PTP 456074 Misc Elec Rev-Green Credits-OK	547605 Fuel Adm	n State Line	457	Excluded:	565	Excluded:
and Fixed Storage Only 457138 Ot EI RvOffSys NnFrm PTP Trns 565415 SPP Var Chg Schedule 12 411 Included: 457149 Ot EI RvOffSys NnFrm PTP Trns 456 Included: 4110 Included: 457149 Oth EI RevOffSys NnFrs Nev 456 Misc Elec Rev-Green Credits-AR 411000 Gains-Disposition Emmiss Allow 457141 Sch 11 NTS 456072 Misc Elec Rev-Green Credits-KS 509 Included: 457160 Sch 11 PTP 456074 Misc Elec Rev-Green Credits-MO	547606 Fuel Adm	n Energy Center	457131	Oth El Rev-Sched Sys Ctrl&Disp		
457139 Ot El RvOffSys NITS Rev 456 Included: 411 Included: 457140 Oth El RevOff-Sys Losses 456071 Misc Elec Rev-Green Credits-AR 411800 Gains-Disposition Emmiss Allow 457141 Sch 11 NITS 456072 Misc Elec Rev-Green Credits-KS 4579 Included: 457160 Sch 11 PTP 456074 Misc Elec Rev-Green Credits-OK 509 Included: 457160 Sch 1 PTP 456074 Misc Elec Rev-Green Credits-OK	547210 Natural G	as Fixed Transportation and	457137	Ot EI RvOffSys LTFSTF PTP Trns	565414	SPP Schedule 1-A only
411 Included: 457140 Oth EI Rev-Off-Sys Losses 456071 Misc Elec Rev-Green Credits-AR 411800 Gains-Disposition Emmiss Allow 457141 Sch 11 NITS 456072 Misc Elec Rev-Green Credits-AR 411800 Gains-Disposition Emmiss Allow 457141 Sch 11 NITS 456072 Misc Elec Rev-Green Credits-AR 509 Included: 457160 Sch 1 PTP 456074 Misc Elec Rev-Green Credits-OK	and Fixed	d Storage Only	457138	Ot El RvOffSys NnFrm PTP Trns	565415	SPP Var Chg Schedule 12
411800 Gains-Disposition Emmiss Allow 457141 Sch 11 NITS 456072 Misc Elec Rev-Green Credits-KS 509 Included: 457160 Sch 11 PTP 456073 Misc Elec Rev-Green Credits-MO			457139	Ot EI RvOffSys NITS Rev	456	Included:
457142 Sch 11 PTP 456073 Misc Elec Rev-Green Credits-MO 509 Included: 457160 Sch 1 PTP 456074 Misc Elec Rev-Green Credits-OK	411	Included:	457140	Oth El Rev-Off-Sys Losses	456071	Misc Elec Rev-Green Credits-AR
509 Included: 457160 Sch 1 PTP 456074 Misc Elec Rev-Green Credits-OK	411800 Gains-Dis	position Emmiss Allow	457141	Sch 11 NITS	456072	Misc Elec Rev-Green Credits-KS
			457142	Sch 11 PTP	456073	Misc Elec Rev-Green Credits-MO
509052 Emission Allowance Exp 456075 REC Revenue	509	Included:	457160	Sch 1 PTP	456074	Misc Elec Rev-Green Credits-OK
	509052 Emission	Allowance Exp			456075	REC Revenue

Costs and revenues not specifically detailed in Factors FC, PP, E, or OSSR shall not be included in the Company's FAR filings; provided however, in the case of Factors PP or OSSR the market settlement charge types under which SPP or another market participant bills / credits a cost or revenue need not be detailed in Factors PP or OSSR for the costs or revenues to be considered specifically detailed in Factors PP or OSSR; and provided further, should the SPP or another market participant implement a new charge type, exclusive of changes in transmission revenue.

- 1. The Company may include the new charge type cost or revenue in its FAR filings if the Company believes the new charge type cost or revenue possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR, as the case may be, subject to the requirement that the Company make a filing with the Commission as outlined in B below and also subject to another party's right to challenge the inclusion as outlined in E. below;
- 2. The Company will make a filing with the Commission giving the Commission notice of the new charge type no later than 60 days prior to the Company including the new charge type cost or revenue in a FAR filing. Such filing shall identify the proposed accounts affected by such new charge type cost or

Formatted: Indent: Left: 0", Tab stops: Not at 0.56"

Formatted: Indent: Left: 0"

	revenue, provide a description of the new charge type demonstrating that it possesses the
	characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR as the
	case may be, and identify the preexisting market settlement charge type(s) which the new charge
	type replaces or supplements;
3.	The Company will also provide notice in its monthly reports required by the Commission's fuel
	adjustment clause rules that identifies the new charge type costs or revenues by amount, description
	and location within the monthly reports;
4.	The Company shall account for the new charge type costs or revenues in a manner which allows for
	the transparent determination of current period and cumulative costs or revenues;
5.	If the Company makes the filing provided for by B above and a party challenges the inclusion, such
	challenge will not delay approval of the FAR filing. To challenge the inclusion of a new charge type, a
	party shall make a filing with the Commission based upon the contention that the new charge type
	costs or revenues at issue should not have been included, because they do not possess the
	characteristics of the costs or revenues listed in Factors PP or OSSR, as the case may be. A party
	wishing to challenge the inclusion of a charge type shall include in its filing the reasons why it
	believes the Company did not show that the new charge type possesses the characteristic of the
	costs or revenues listed in Factors PP or OSSR, as the case may be, and its filing shall be made
	within 30 days of the Company's filing under B above. In the event of a timely challenge, the
	Company shall bear the burden of proof to support its decision to include a new charge type in a FAR
	filing. Should such challenge be upheld by the Commission, any such costs will be refunded (or
	revenues retained) through a future FAR filing in a manner consistent with that utilized for Factor P;
	and
_	and
<u>6.</u>	and A party other than the Company may seek the inclusion of a new charge type in a FAR filing by
<u>6.</u>	and A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing.
<u>6.</u>	and A party other than the Company may seek the inclusion of a new charge type in a FAR filing by
<u>6.</u>	and A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing.
<u>6.</u>	and A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be
<u>6.</u>	and A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be included because it possesses the characteristics of, and is of the nature of, the costs or revenues
<u>6.</u>	and A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be included because it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR, as the case may be. The party's filing shall identify the proposed
<u>6.</u>	A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be included because it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR, as the case may be. The party's filing shall identify the proposed accounts affected by such new charge type cost or revenue, provide a description of the new charge
<u>6.</u>	A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be included because it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR, as the case may be. The party's filing shall identify the proposed accounts affected by such new charge type cost or revenue, provide a description of the new charge type demonstrating that it possesses the characteristics of, and is of the nature of, the costs or
<u>6.</u>	A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be included because it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR, as the case may be. The party's filing shall identify the proposed accounts affected by such new charge type cost or revenue, provide a description of the new charge type demonstrating that it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR as the case may be, and identify the preexisting market
<u>6.</u>	A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be included because it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR, as the case may be. The party's filing shall identify the proposed accounts affected by such new charge type cost or revenue, provide a description of the new charge type demonstrating that it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR as the case may be, and identify the preexisting market settlement charge type(s) which the new charge type replaces or supplements. If a party makes the
<u>6.</u>	A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be included because it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR, as the case may be. The party's filing shall identify the proposed accounts affected by such new charge type cost or revenue, provide a description of the new charge type demonstrating that it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR as the case may be, and identify the preexisting market settlement charge type(s) which the new charge type replaces or supplements. If a party makes the filing provided for by this paragraph F and a party (including the Company) challenges the inclusion.
<u>6.</u>	A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be included because it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR, as the case may be. The party's filing shall identify the proposed accounts affected by such new charge type cost or revenue, provide a description of the new charge type demonstrating that it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR as the case may be, and identify the preexisting market settlement charge type(s) which the new charge type replaces or supplements. If a party makes the filing provided for by this paragraph F and a party (including the Company) challenges the inclusion, such challenge will not delay inclusion of a new charge type, the challenging party shall make a
<u>6.</u>	A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be included because it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR, as the case may be. The party's filing shall identify the proposed accounts affected by such new charge type cost or revenue, provide a description of the new charge type demonstrating that it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR as the case may be, and identify the preexisting market settlement charge type(s) which the new charge type replaces or supplements. If a party makes the filing provided for by this paragraph F and a party (including the Company) challenges the inclusion, such challenge will not delay inclusion of a new charge type, the challenging party shall make a filing with the Commission based upon that party's contention that the new charge type costs or
<u>6.</u>	A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be included because it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR, as the case may be. The party's filing shall identify the proposed accounts affected by such new charge type cost or revenue, provide a description of the new charge type demonstrating that it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR as the case may be, and identify the preexisting market settlement charge type(s) which the new charge type replaces or supplements. If a party makes the filing provided for by this paragraph F and a party (including the Company) challenges the inclusion, such challenge will not delay inclusion of a new charge type, the challenging party shall make a filing with the Commission based upon that party's contention that the new charge type costs or revenues at issue should not have been included, because they do not possess the characteristics of
<u>6.</u>	A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be included because it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR, as the case may be. The party's filing shall identify the proposed accounts affected by such new charge type cost or revenue, provide a description of the new charge type demonstrating that it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR as the case may be, and identify the preexisting market settlement charge type(s) which the new charge type replaces or supplements. If a party makes the filing provided for by this paragraph F and a party (including the Company) challenges the inclusion, such challenge will not delay inclusion of a new charge type, the challenging party shall make a filing with the Commission based upon that party's contention that the new charge type costs or revenues at issue should not have been included, because they do not possess the characteristics of the costs or revenues listed in Factors PP or OSSR, as the case may be. The challenging party shall
<u>6.</u>	A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be included because it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR, as the case may be. The party's filing shall identify the proposed accounts affected by such new charge type cost or revenue, provide a description of the new charge type demonstrating that it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR as the case may be, and identify the preexisting market settlement charge type(s) which the new charge type replaces or supplements. If a party makes the filing provided for by this paragraph F and a party (including the Company) challenges the inclusion, such challenge will not delay inclusion of a new charge type, the challenging party shall make a filing with the Commission based upon that party's contention that the new charge type costs or revenues at issue should not have been included, because they do not possess the characteristics of the costs or revenues listed in Factors PP or OSSR, as the case may be. The challenging party shall make its filing challenging the inclusion and stating the reasons why it believes the new charge type.
<u>6.</u>	A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be included because it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR, as the case may be. The party's filing shall identify the proposed accounts affected by such new charge type cost or revenue, provide a description of the new charge type demonstrating that it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR as the case may be, and identify the preexisting market settlement charge type(s) which the new charge type replaces or supplements. If a party makes the filing provided for by this paragraph F and a party (including the Company) challenges the inclusion, such challenge will not delay inclusion of a new charge type, the challenging party shall make a filing with the Commission based upon that party's contention that the new charge type costs or revenues at issue should not have been included, because they do not possess the characteristics of the costs or revenues listed in Factors PP or OSSR, as the cases may be. The challenging party shall make its filing challenging the inclusion and stating the reasons why it believes the new charge type does not possess the characteristic of the costs or revenues listed in Factors PP or OSSR, as the
<u>6.</u>	A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be included because it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR, as the case may be. The party's filing shall identify the proposed accounts affected by such new charge type cost or revenue, provide a description of the new charge type demonstrating that it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR as the case may be, and identify the preexisting market settlement charge type(s) which the new charge type replaces or supplements. If a party makes the filing provided for by this paragraph F and a party (including the Company) challenges the inclusion, such challenge will not delay inclusion of a new charge type, the challenging party shall make a filing with the Commission based upon that party's contention that the new charge type costs or revenues at issue should not have been included, because they do not possess the characteristics of the costs or revenues listed in Factors PP or OSSR, as the case may be. The challenging party shall make a filing challenging the inclusion and stating the reasons why it believes the new charge type does not possess the characteristic of the costs or revenues listed in Factors PP or OSSR, as the case may be, within 30 days of the filing that seeks inclusion of the new charge type. In the event of a
<u>6.</u>	A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be included because it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR, as the case may be. The party's filing shall identify the proposed accounts affected by such new charge type cost or revenue, provide a description of the new charge type demonstrating that it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR as the case may be, and identify the preexisting market settlement charge type(s) which the new charge type replaces or supplements. If a party makes the filing provided for by this paragraph F and a party (including the Company) challenges the inclusion, such challenge will not delay inclusion of the new charge type in the FAR filing or delay approval of the FAR filing. To challenge the inclusion of a new charge type, the challenging party shall make a filing with the Commission based upon that party's contention that the new charge type costs or revenues listed in Factors PP or OSSR, as the case may be. The challenging party shall make a filing with the Commission and stating the reasons why it believes the new charge type does not posses the characteristic of the costs or revenues listed in Factors PP or OSSR, as the case may be, within 30 days of the filing that seeks inclusion of the new charge type. In the event of a timely challenge, the party seeking the inclusion of the new charge type shall bear the burden of proof
<u>6.</u>	A party other than the Company may seek the inclusion of a new charge type in a FAR filing by making a filing with the Commission no less than 60 days before the Company's next FAR filing. Such a filing shall give the Commission notice that such party believes the new charge type should be included because it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR, as the case may be. The party's filing shall identify the proposed accounts affected by such new charge type cost or revenue, provide a description of the new charge type demonstrating that it possesses the characteristics of, and is of the nature of, the costs or revenues listed in factors PP or OSSR as the case may be, and identify the preexisting market settlement charge type(s) which the new charge type replaces or supplements. If a party makes the filing provided for by this paragraph F and a party (including the Company) challenges the inclusion, such challenge will not delay inclusion of a new charge type, the challenging party shall make a filing with the Commission based upon that party's contention that the new charge type costs or revenues at issue should not have been included, because they do not possess the characteristics of the costs or revenues listed in Factors PP or OSSR, as the case may be. The challenging party shall make a filing challenging the inclusion and stating the reasons why it believes the new charge type does not possess the characteristic of the costs or revenues listed in Factors PP or OSSR, as the case may be, within 30 days of the filing that seeks inclusion of the new charge type. In the event of a

Should FERC require any item covered by factors FC, PP, E, REC or OSSR to be recorded in an a account different than the FERC accounts listed in such factors or the sub-account listed in this tariff, such items shall nevertheless be included in factor FC, PP, E, REC or OSSR. In the month that the Company begins to record items in a different account, the Company will file with the Commission the

Commented [ML3]: Currently included in the definition of PP even though it applies to FC, E and OSSR too. Moving here is consistent with intent.

Commented [ML4]: Currently this only applies to FERC accounts. This change in language would allow management the discretion to change sub accounts too.

previous account number, the new account number and what costs or revenues that flow through this Rider FAC are to be recorded in the account.

With respect to the Company's North Fork Ridge, Neosho Ridge, and Kings Point wind projects, costs associated with the wind projects and revenue generated from the wind projects shall not be passed through to customers via the Fuel Adjustment Clause before the wind projects' revenue requirements are included in rates.

B = Net base energy cost is calculated as follows:

B = (SAP * \$0.02338)

SAP = Actual net system input at the generation level for the accumulation period.

J = <u>Missouri retail kWh sales</u> Total system kWh sales

Where Total system kWh sales includes sales to municipalities that are associated with Empire and excludes off-system sales.

T = True-up of over/under recovery of FAC balance from prior recovery period as included in the deferred energy cost balancing account. Adjustments by Commission order pursuant to any prudence review shall also be placed in the FPA for collection unless a separate refund is ordered by the Commission.

I = Interest applicable to (i) the difference between Total energy cost (FC + PP + E – OSSR – REC) and Net base energy costs ("B") multiplied by the Missouri energy ratio ("J") for all kWh of energy supplied during an AP until those costs have been billed; (ii) refunds due to prudence reviews ("P"), if any; and (iii) all under- or over-recovery balances created through operation of this FAC, as determined in the true-up filings ("T") provided for herein. Interest shall be calculated monthly at a rate equal to the weighted average interest paid on the Company's short-term debt, applied to the monthend balance of items (i) through (iii) in the preceding sentence.

P = Prudence disallowance amount, if any, as defined below.

FUEL ADJUSTMENT RATE

The FAR is the result of dividing the FPA by estimated recovery period SRP kWh, rounded to the nearest \$0.00000. The FAR shall be adjusted to reflect the differences in line losses that occur at primary and secondary voltage by multiplying the average cost at the generator by the voltage adjustment factors ("VAF") of 1.04494 and 1.07159, respectively. Any FAR authorized by the Commission shall be billed based upon customers' energy usage on and after the authorized effective date of the FAR. The formula for the FPA is displayed below

$$FAR = \frac{FPA}{S_{RP}}$$

Where:

SRP = Forecasted Missouri NSI kWh for the recovery period.

= Forecasted total system NSI * Forecasted Missouri retail kWh sales Forecasted total system kWh sales

Where Forecasted total system NSI kWh sales includes sales to municipalities that are associated with Empire and excludes off-system sales.

GENERAL RATE CASE/PRUDENCE REVIEW

Commented [ML5]: These are not "company" wind projects yet.

Commented [ML6]: No costs or revenues should be included in the FAC until the Commission says so.

Commented [ML7]: VAF is referred to in the tariff sheet with the actual rate but it is not defined in the tariff sheet anywhere. This provides clarification as to what "VAF" refers to.

The following shall apply to this FAC, in accordance with Section 386.266.4, RSMo. and applicable Missouri Public Service Commission Rules governing rate adjustment mechanisms established under Section 386.266, RSMo:

The Company shall file a general rate case with the effective date of new rates to be no later than four years after the effective date of a Commission order implementing or continuing this FAC. The four-year period referenced above shall not include any periods in which the Company is prohibited from collecting any charges under this FAC, or any period for which charges hereunder must be fully refunded. In the event a court determines that this FAC is unlawful and all moneys collected hereunder are fully refunded, the Company shall be relieved of the obligation under this FAC to file such a rate case.

Prudence reviews of the costs subject to this FAC shall occur no less frequently than every eighteen months, and any such costs which are determined by the Commission to have been imprudently incurred or incurred in violation of the terms of this rider shall be returned to customers. Adjustments by Commission order, if any, pursuant to any prudence review shall be included in the FAR calculation in P above unless a separate refund is ordered by the Commission. Interest on the prudence adjustment will be included in I above.

TRUE-UP OF FPA

In conjunction with an adjustment to its FAR, the Company will make a true-up filing with an adjustment to its FAC on the first Filing Date that occurs after completion of each Recovery Period. The true-up adjustment shall be the difference between the FPA revenues billed and the FPA revenues authorized for collection during the true-up recovery period, i.e. the true-up adjustment. Any true-up adjustments or refunds shall be reflected in item T above and shall include interest calculated as provided for in item I above.