OF THE STATE OF MISSOURI

| In the Matter of the Application of The Empire District |) | |
|---|---|-----------------------|
| Electric Company for Authority to Transfer Functional |) | Case No. EO-2006-0141 |
| Control of Certain Transmission Assets to the |) | |
| Southwest Power Pool, Inc. |) | |

ORDER DIRECTING NOTICE OF TAX IMPACT

Issue Date: October 6, 2005 Effective Date: October 6, 2005

On September 28, 2005, Empire District Electric Company filed an application with the Missouri Public Service Commission for authority to transfer functional control of certain transmission assets to the Southwest Power Pool, Inc. Empire states that because this transaction does not necessitate any transfer of title, there will be no tax impact on the revenues of the counties in which Empire serves.

In accordance with Section 393.190.1, RSMo 2000, the Commission directs its Data Center to send a copy of this notice to the county clerks of Barry, Barton, Cedar, Christian, Dade, Dallas, Greene, Hickory, Jasper, Lawrence, McDonald, Newton, Polk, St. Clair, Stone and Taney Counties.

IT IS THEREFORE ORDERED:

1. That the Data Center of the Missouri Public Service Commission shall send a copy of this notice to the clerks of the counties described in the body of this order.

2. That this order shall become effective on October 6, 2005.

BY THE COMMISSION

Colleen M. Dale Secretary

(SEAL)

Dated at Jefferson City, Missouri, on this 6th day of October, 2005.

Jones, Regulatory Law Judge