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EMPIRE DISTRICT ELECTRIC COMPANY  
ER-2006-0315  
Data Request  
of  
Praxair, Inc. and Explorer Pipeline Company  
to  
Empire District Electric Company  
August 15, 2006

Missouri Public  
Service Commission

Item No.	Description
276.	At the end of the Empire District Electric Company 10K annual report filed on March 15, 2005, there is attached Exhibit 31(a) - a Certification of Chief Executive Office Pursuant to Section 302 of the Sarbanes - Oxley Act of 2002. That certification references the establishment and maintenance of "disclosure controls and procedures (as defined in Exchange Act Rules 13a- 15(e) and 15d-15(e)". Please provide all documents which constitute, discuss or otherwise concern Empire's "disclosure controls and procedures" as referenced in the Chief Executive Officer Certification.

Disclosure Controls and Procedures document version dated 10-8-2004.

The attached or above information provided to the requesting party or parties in response to this data or information request is accurate and complete and contains no material misrepresentations or omissions, based upon present facts to the best of the knowledge, information or belief of the undersigned. The undersigned agrees to immediately inform the requesting party or parties if during the pendency of this case any matters are discovered which would materially affect the accuracy or completeness of the attached information and agrees to regard this as a continuing data request.

As used in this request the term "document" includes publications in any format, work papers, letters, memoranda, notes, reports, analyses, computer analyses, test results, studies or data recordings, transcriptions and printer, typed or written materials of every kind in your possession, custody or control or within your knowledge. The pronoun "you" or "your" refers to the party to whom this request is tendered and named above and includes its employees, contractors, agents or others employed by or acting in its behalf.

Signed:

*Carol Spurger*

Date: 8-21-06

Praxair Exhibit No. 119  
Case No(s) ER-2006-0315  
Date 8-20-06 Rptr KF

**The Empire District Electric Company**  
**Disclosure Controls and Procedures**  
**and**  
**Procedures for Certification of Periodic Reports**

**I. BACKGROUND**

On July 30, 2002, the Sarbanes-Oxley Act of 2002 was enacted.

**A. Section 906 Certification**

Section 906 of this Act became effective immediately. This section, requires that each 10-K and 10-Q filed by Empire be accompanied by a written statement by the CEO and CFO certifying that the report complies with the Exchange Act and that the information contained in the report fairly presents, in all material respects, the financial condition and results of operation of Empire. A form of Section 906 Certification is attached hereto as Annex 1.

**B. Section 302 Certification**

The SEC rules implementing Section 302 of this Act became effective on August 29, 2002. This section requires that each 10-K and 10-Q filed by Empire to contain separate certifications by the CEO and CFO, each stating that, based on his or her knowledge, the report does not contain any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made, in light of the circumstances under which such statements were made, not misleading and that, based on his or her knowledge, the financial statements, and other financial information included in the report, fairly present in all material respects the financial condition, results of operations and cash flows of Empire.

In addition, this certification requires the CEO and CFO to certify that: they are responsible for establishing, maintaining and regularly evaluating the effectiveness of Empire's disclosure controls and procedures; they have made certain disclosures to Empire's auditors and the audit committee about Empire's internal controls; and they have included information in the 10-Q and 10-K about their evaluation and whether there have been significant changes in Empire's internal controls or in other factors that could significantly affect internal controls subsequent to the evaluation. A form of Section 302 Certification is attached hereto as Annex 2.

10-8-04

Empire must also conduct an evaluation of the effectiveness of the disclosure controls and procedures within 90 days preceding the filing of any quarterly or annual report. Such evaluation should form the basis for the certifications required by the rules.

The SEC amended the forms of the 10-K and 10-Q to provide a new item under which Empire must disclose the conclusions of the CEO's and CFO's evaluation of Empire's disclosure controls and procedures. Empire must also disclose under this item any significant changes in its internal controls.

C. Compliance

As a result, Empire will need to maintain "disclosure controls and procedures" meeting the requirements of the SEC and Empire's CEO and CFO will have to make certifications with respect to each 10-Q and 10-K as described above. In order to ensure compliance with these rules and to assist the CEO and CFO in making their certifications, Empire has adopted the following procedures (timelines for the Quarterly Report on Form 10-Q and the Annual Report on Form 10-K are attached hereto as Exhibit A):

## **II. DISCLOSURE CONTROLS AND PROCEDURES**

"Disclosure controls and procedures" are defined by the SEC as controls and other procedures of an issuer that are "intended to ensure that an issuer maintains commensurate procedures for gathering, analyzing and disclosing all information that is required to be disclosed in its [Form 10-K and Form 10-Q] reports," and that such procedures should "capture information that is relevant to an assessment of the need to disclose developments and risks that pertain to the issuer's business." The controls and procedures should also ensure that such information is communicated to the issuer's management, including its principal executive and financial officers, in a timely manner.

Disclosure controls and procedures are more than what is generally considered "internal controls." It is a broader concept intended to embody controls and procedures addressing the quality and timeliness of disclosure and thus, unlike internal controls, not confined to financial reporting and control of assets. However, internal controls do constitute a subset of disclosure controls and procedures.

In addition to the established internal control procedures of Empire and the certification procedures outlined in Section III below, the following is a list of specific disclosure controls and procedures to be followed:

- **Disclosure Committee:** Empire shall at all times maintain a Disclosure Committee. The Disclosure Committee shall be comprised of every officer of Empire, the Director of Auditing, the Director of Financial Services and Assistant Controller and the SEC Reporting Manager. The members of the committee shall be responsible for considering the materiality of information and determining disclosure obligations on a timely basis and shall otherwise assist Empire in collecting, processing and disclosing information in Empire's periodic reports. The Disclosure Committee shall meet regularly (i.e. at least twice per month), as outlined in Section III below and at such other times as may be necessary to fulfill its responsibilities.
- **Committee Member Certifications:** All of the members of the Disclosure Committee shall be required to make a certification to the CEO and CFO prior to the filing of each 10-K and 10-Q. The certification shall be similar to what the CEO and CFO must provide to the SEC. A form of such certification is attached hereto as Annex 3.
- **Controls and Procedures:** The CEO and CFO bear the ultimate responsibility for designing, establishing, maintaining, reviewing and evaluating Empire's disclosure controls and procedures. However, the Disclosure Committee is responsible for aiding the CEO and CFO in all aspects of this process (including alerting the

CEO and CFO of any deviations or violations). In particular, the following disclosure controls and procedures shall be followed:

1. Each member of the Disclosure Committee shall keep himself or herself informed of all public disclosures made by Empire (including by way of a 10-K, 10-Q, 8-K or press release).
2. Each member of the Disclosure Committee shall monitor compliance by Empire (including its consolidated subsidiaries) and the employees within his or her department with all applicable laws, rules and regulations as well as with Empire's Code of Business Conduct and Ethics. Any violations shall be reported to the CEO and CFO.
3. Each member of the Disclosure Committee shall set up and maintain procedures within his or her department to ensure that "material information" (as defined in #5 below) relating to Empire (including its consolidated subsidiaries) is made known to such member. These procedures at a minimum shall include: setting up regularly scheduled meetings with senior employees within such member's department; and encouraging employees within such department who obtain information of importance to inform the relevant member (either directly or through such employee's supervisor).
4. Any member of the Disclosure Committee who becomes aware of (a) a problem or potential problem concerning Empire's compliance with any law, rule or regulation or a change in any such law, rule or regulation with which Empire must comply, (b) a violation of Empire's Code of Business Conduct and Ethics or (c) any other information that may constitute "material information" shall inform the CEO and CFO of such information. The CEO and CFO, together with the Disclosure Committee as necessary, shall determine whether such information is material or should be disclosed at that time. In making this determination, they may, in their discretion, discuss the issue with PWC or outside counsel. Any such information (whether or not it is disclosed at that time) should be communicated to the SEC Reporting Manager for possible inclusion in the next 10-Q/10-K.
5. For the purposes of this section, "material information" means any information that would be required to be disclosed by Empire in a 10-K, 10-Q or 8-K. Generally speaking, "material information" is information which a reasonable investor would need to know in order to make an informed investment decision concerning the purchase or sale of Empire's securities. Particular attention should be paid to significant changes to, or developments in, information previously disclosed in such reports.

6. At any time if any member of the Disclosure Committee becomes aware of any significant deficiencies in the design or operation of internal controls which could adversely affect Empire's ability to record, process, summarize or report financial data or of any material weaknesses<sup>1</sup> in internal controls, such deficiencies or weaknesses should be reported immediately to the CEO and CFO. The Controller and the Director of Auditing have an affirmative obligation to make themselves aware of any such deficiencies or weaknesses and shall, at a minimum, conduct periodic reviews of all internal controls. In connection with the certification procedures for each 10-Q and 10-K (see stage 4 of item III below), the Controller and the Director of Auditing are required to provide written certification that they have conducted a review of Empire's internal controls and have found no significant deficiencies or material weaknesses.
7. At any time if any member of the Disclosure Committee becomes aware of any fraud, whether or not material, that involves management or other employees who have a significant role in Empire's internal controls, such fraud should be reported immediately to the CEO and CFO.
8. The CEO and CFO shall conduct a detailed review of all auditor's letters to management and management response letters, with particular attention paid to any reportable conditions or material weaknesses. In addition, the CEO and CFO shall review the implementation of any corrective or supplemental measures if reportable conditions or material weaknesses are noted and shall, if they deem it appropriate, obtain an auditor update regarding such corrections.
9. The CEO and CFO shall, if they deem it appropriate, direct an internal audit of all or any portion of Empire's operations or obtain from an auditing firm (including a firm other than PWC) a review and confirmation of the adequacy of Empire's internal controls.

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<sup>1</sup> "Material weakness" is defined by the accounting literature as a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

### **III. CERTIFICATION PROCEDURES**

#### **1. Meeting of Disclosure Committee (1st meeting)**

In connection with each 10-K and 10-Q, the Disclosure Committee should meet approximately 2-4 weeks prior to the anticipated filing date of such report to begin the review process. Prior to this meeting, a draft of the relevant report shall have been delivered to Financial Services senior management. Representatives of Cahill and PWC shall be invited to this meeting if the Disclosure Committee or such firms believed it is appropriate. At this meeting, the committee and the other participants shall (to the extent appropriate):

- Discuss generally any new requirements imposed on Empire and its CEO and CFO with respect to the particular Form 10-K or 10-Q which is at the time the subject of the certification process.
- Discuss current "hot button" issues of the SEC that are relevant to Empire with respect to financial reporting (including off-balance sheet and pro forma issues).
- Discuss all significant developments of Empire since the last 10-Q or 10-K (or any 8-K filed in the interim) (including rate relief, environmental regulation, plant outages, etc.).
- Allocate amongst the various officers areas of the 10-Q (and the corresponding areas of the last 10-K) or the 10-K, as applicable, that each of the officers (together with his or her staff) should be paying particular attention to.
- Discuss any possible significant deficiencies in the design or operation of internal controls which could adversely affect Empire's ability to record, process, summarize or report financial data or any possible material weaknesses in internal controls.
- Discuss issues with respect to fraud, whether or not material, that involve employees who have a significant role in Empire's internal controls.
- Discuss the effectiveness of Empire's disclosure controls and procedures and any suggestions for improvement.

A record of this and all other meetings shall be prepared by the Secretary, working with legal counsel, and kept by the Secretary.

**2. Officers to review 10-Q/10-K and discuss certain matters with staff**

Following the first meeting of the Disclosure Committee for a 10-Q or a 10-K, each of the officers should thoroughly review the draft report supplied to them (including, in the case of a 10-Q, the preceding 10-K, 10-Qs and 8-Ks), with the goals of making sure that (a) the information contained in the report "fairly presents", in all material respects, the financial condition, results of operation and cash flows of Empire and (b) the report does not contain any untrue statements of material facts or omit any material facts necessary to make any statements in the report, in light of the circumstances under which they were made, not misleading.

A "fair presentation" of Empire's financial condition, results of operations and cash flows encompasses the selection of appropriate accounting policies, proper application of appropriate accounting policies, disclosure of financial information that is informative and reasonably reflects the underlying transactions and events and the inclusion of any additional disclosure necessary to provide investors with a materially accurate and complete picture of Empire's financial condition, results of operations and cash flows.

Each officer should pay particular attention to the topics discussed in the report that relate to the department(s) that such officer is responsible for. Care should be taken not only to ensure that what is stated in the report is accurate - but also that nothing material is omitted from the report (including, in the case of a 10-Q, any material change from what was disclosed in the preceding 10-K and any 10-Qs or 8-Ks issued subsequent to such 10-K). In order to accomplish this task, each officer should discuss and/or meet with his or her staff, as such officer deems appropriate.

Throughout this process, any changes that the officers believe should be made to the report should be promptly delivered in writing to the SEC Reporting Manager.

**3. Meeting with Independent Accountants**

A subset of the Disclosure Committee should meet with PWC (independent accountants). The subset should consist of the CEO, the CFO, the Secretary, the Controller, the Director of Auditing, the Director of Financial Services and Assistant Controller and the SEC Reporting Manager. In addition, representatives of Cahill (legal counsel) should be present by telephone. PWC and the other participants should discuss any issues (and their resolution) raised in earlier meetings with PWC, including those discussed during Stage 1 (first Disclosure Committee meeting and following officer review) above. PWC should also be given an opportunity to express any additional views or concerns they may have relating to the disclosures (or lack thereof) in the 10-Q or 10-K. In the case of a 10-K, PWC should confirm that they have completed their audit and have delivered an audit opinion to Empire and should discuss any issues that arose as a result of the audit. In the case of a 10-Q, PWC should confirm that they



have conducted a SAS 71 review of the financial statements in the 10-Q and discuss any issues that arose as a result of such review.

The CEO and CFO should disclose to PWC:

- any significant deficiencies in the design or operation of internal controls which could adversely affect Empire's ability to record, process, summarize or report financial data;
- any material weaknesses in internal controls; and
- any fraud, whether or not material, that involves management or other employees who have a significant role in Empire's internal controls.

If there are no such deficiencies, weaknesses or fraud, the CEO and CFO shall so state to PWC. PWC should respond to any such disclosures and comment on any such deficiencies, weaknesses or fraud that they are aware of. In addition, PWC and the other participants should discuss any significant changes in internal controls or in other factors that could significantly affect internal controls, including any corrective actions with regard to significant deficiencies and material weaknesses. Further, PWC and the other participants should discuss the effectiveness of Empire's disclosure controls and procedures and any suggestions for improvement.

A record of this meeting shall be prepared by the Secretary, working with legal counsel, and kept by the Secretary.

#### **4. Meeting of Disclosure Committee (2nd meeting)**

The Disclosure Committee should meet as soon as possible after Stage 3 above has been completed, but no later than the first week of the filing month for the 10-Q. A representative from PWC should be invited to join (either in person or by telephone). In addition, representatives of Cahill should be present by telephone. At this meeting, the evaluation of the effectiveness of Empire's disclosure controls and procedures (required to be performed within 90 days of the filing of each 10-K and 10-Q) will take place. In addition, the committee and the other participants shall (to the extent appropriate):

- Discuss and resolve any significant issues encountered in Stage 3.
- Discuss the audit/SAS 71 review conducted by PWC.
- Review and discuss, as appropriate:

- \* Any litigation, claims or potential claims made against Empire;
  - \* Any breaches or potential breaches of obligations of Empire;
  - \* Any regulatory or legal compliance issues;
  - \* Aspects of particular departments that may impact financial or other disclosures in the 10-Q/10-K; and
  - \* Other facts and circumstances that may impose a disclosure obligation.
- Confirm that the 10-Q/10-K accurately reflects the input from all members of the committee. Make any necessary changes to the 10-Q/10-K.
  - To evaluate the effectiveness of Empire's disclosure controls and procedures and to support the statements made in the required certifications, the CEO and CFO shall ask questions of the committee members, including questions relating to:
    - \* Significant issues that have arisen in the review process and their resolution;
    - \* Material changes in previous disclosures which have been made and the reasons therefor;
    - \* Significant financial statement issues;
    - \* Any needed changes to the disclosure controls and procedures;
    - \* Material weakness or significant deficiencies in internal controls;
    - \* Significant changes in internal controls;
    - \* Fraud involving management or other employees who have a significant role in internal controls; and
    - \* Such other matters as may be appropriate or necessary.
  - Receive written certification from the Controller and the Director of Auditing that they have conducted a review of Empire's internal controls and have found no significant deficiencies or material weaknesses. The Secretary retains these certifications.

- At the end of the meeting, the CEO and CFO shall present their conclusions about the effectiveness of Empire's disclosure controls and procedures. Their conclusions will be included in the 10-Q/10-K.

The draft of the 10-Q/10-K that exists after this meeting should be sent to the Audit Committee of the Board of Directors. A record of this meeting shall be prepared by the Secretary, working with legal counsel, and kept by the Secretary.

#### **5. Meeting of Audit Committee**

The Audit Committee should meet to discuss the 10-Q/10-K when such report has essentially reached its final form. Other participants at this meeting should include the CEO, the CFO, the Controller, the Secretary, the Director of Auditing, the Director of Financial Services and Assistant Controller, the SEC Reporting Manager and PWC. In addition, representatives of Cahill should be present by telephone. The Audit Committee should be informed as to the review process which has taken place, any significant issues which have arisen during the process and their resolution, and any significant changes to disclosures or financial presentation from previous disclosures. The members of the Audit Committee should have reviewed the report prior to the meeting and should be given an opportunity to express their views or raise any concerns they may have relating to the disclosures (or lack thereof) in the report.

The CEO and CFO should disclose to the Audit Committee:

- any significant deficiencies in the design or operation of internal controls which could adversely affect Empire's ability to record, process, summarize or report financial data;
- any material weaknesses in internal controls; and
- any fraud, whether or not material, that involves management or other employees who have a significant role in Empire's internal controls.

If there are no such deficiencies, weaknesses or fraud, the CEO and CFO shall so state to the Audit Committee. The Audit Committee should respond to any such disclosures and comment on any such deficiencies, weaknesses or fraud that they are aware of. In addition, the Audit Committee and the other participants should discuss any significant changes in internal controls or in other factors that could significantly affect internal controls, including any corrective actions with regard to significant deficiencies and material weaknesses.

A record of this meeting shall be prepared by the Secretary, working with legal counsel, and kept by the Secretary.

**6. Certifications to the CEO and CFO**

Each of the members of the Disclosure Committee required to deliver certifications to the CEO and CFO shall deliver such certificates. The Secretary retains these certifications.

**7. File 10-Q/10-K**

The 10-Q/10-K should be filed and should contain and be accompanied by the required CEO/CFO certifications.

EXHIBIT A

**Timeline – 10-Q Filings**

<b>STAGE</b>	<b>TIMELINE**</b>
Meeting of Disclosure Committee (1st meeting)	3 <sup>rd</sup> Monday after quarter end
Draft of 10-Q MD&A supplied to Disclosure Committee	25 days after quarter close
Meeting with Independent Accountants and Legal Counsel*	30 days after quarter close
Officers to review Report and discuss certain matters with staff	30 - 35 days after quarter close
Revised draft of 10-Q supplied to Disclosure Committee	Approx. 36 days after quarter close
Meeting of Disclosure Committee, PW and Cahill (2nd meeting)	1 <sup>st</sup> Mon. of May, Aug. and Nov.
- Discuss final draft prior to issuance to Audit Committee	
- CEO and CFO to evaluate effectiveness of disclosure controls and procedures (at end of Disclosure Committee meeting); Final review of 10-Q to be sent to the Audit Committee	1 <sup>st</sup> Mon. of May, Aug. and Nov.
Mail Report to Audit Committee members	Approx. 37 days after quarter close
Meeting of Audit Committee (phone conference)	Approx. 39 days after quarter close
Signed Certifications to the CEO and CFO	Approx. 39 days after quarter close
File Report with any Audit Committee comments incorporated	40 – 45 days after quarter close
Report Due	45 days after quarter close (2003)***

\*This meeting is only for a subset of the Disclosure Committee consisting of the CEO, the CFO, the Secretary, the Controller, the Director of Auditing, the Director of Financial Services and Assistant Controller, and the SEC Reporting Manager.

\*\*These are approximate times (except for the regularly scheduled Disclosure Committee meetings) for the month(s) following the last day of the quarter and are subject to change.

\*\*\*The report due date for the 10-Q changes to 40 days after quarter close in 2004 and 35 days after quarter close in 2006.

## EXHIBIT A

### **Timeline – 10-K Filings**

<b>STAGE</b>	<b>TIMELINE**</b>
Draft of 10-K MD&A supplied to Disclosure Committee	40 days after year end close
Meeting of Disclosure Committee (1 <sup>st</sup> meeting)	3 <sup>rd</sup> Monday of February
Meeting with Independent Accountants and Legal Counsel*	50 days after year end close
Officers to review Report and discuss certain matters with staff	50 – 53 days after year end close
Revised draft of 10-K supplied to Disclosure Committee	Approx. 55 days after year end close
Meeting of Disclosure Committee, PW and Cahill (2nd meeting)	1 <sup>st</sup> Mon. of March
CEO and CFO to evaluate effectiveness of disclosure controls and procedures (at end of Disclosure Committee meeting)	1 <sup>st</sup> Mon. of March
Mail Report to Audit Committee members	Approx. 62 days after year end close
Meeting of Audit Committee (phone conference)	Approx. 65 days after year end close
Certifications to the CEO and CFO	Approx. 65 days after year end close
File Report	Approx. 65 - 75 days after year end close
Report Due	90 days after year end close (2003)***

\*This meeting is only for a subset of the Disclosure Committee consisting of the CEO, the CFO, the Secretary, the Controller, the Director of Auditing, the Director of Financial Services and Assistant Controller, and the SEC Reporting Manager.

\*\*These are approximate times (except for the regularly scheduled Disclosure Committee meetings) for the month(s) following the last day of the year and are subject to change.

\*\*\*The report due date for the 10-K changes to 75 days after year end close in 2004 and 60 days after year end close in 2006.

ANNEX 1

**Form of Section 906 Certification**

Certification Pursuant to 18 U.S.C. Section 1350,  
As Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

In connection with the [Quarterly/Annual] Report of The Empire District Electric Company (the "Company") on Form [10-Q/10-K] for the period ending [ ] as filed with the Securities and Exchange Commission on the date hereof (the "Report"), [William L. Gipson, as Chief Executive Officer/Gregory A. Knapp, as Chief Financial Officer] of the Company, certifies, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of section 13(a) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

Name: [William L. Gipson/ Gregory A. Knapp]

Title: [President and Chief Executive Officer/Chief Financial Officer]

Date: [ ]

This certification accompanies this Report pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 and shall not be deemed filed by the Company for purposes of Section 18 or any other provision of the Securities Exchange Act of 1934, as amended.

**Form of Section 302 Certification**

I, [identify the certifying individual], certify that:

1. I have reviewed this [quarterly/annual] report on Form [10-Q/10-K] of The Empire District Electric Company;
2. Based on my knowledge, this [quarterly/annual] report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this [quarterly/annual] report;
3. Based on my knowledge, the financial statements, and other financial information included in this [quarterly/annual] report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this [quarterly/annual] report;
4. The registrant's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the registrant and we have:
  - a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this [quarterly/annual] report is being prepared;
  - b) evaluated the effectiveness of the registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this [quarterly/annual] report (the "Evaluation Date"); and
  - c) presented in this [quarterly/annual] report our conclusions about the effectiveness of the disclosure controls and procedures based on our evaluation as of the Evaluation Date;



5. The registrant's other certifying officers and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):
- a) all significant deficiencies in the design or operation of internal controls which could adversely affect the registrant's ability to record, process, summarize and report financial data and have identified for the registrant's auditors any material weaknesses in internal controls; and
  - b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls; and
6. The registrant's other certifying officers and I have indicated in this [quarterly/annual] report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of our most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Date: [                      ]

By: \_\_\_\_\_  
Name:  
Title:

**Form of Certification to CEO and CFO**

I, \_\_\_\_\_, the \_\_\_\_\_ and a member  
of \_\_\_\_\_  
(Name) (Title)  
the Disclosure Committee of The Empire District Electric Company (the "Company"), hereby  
certify to the Company's Chief Executive Officer and Chief Financial Officer as follows:

1. As a member of the Company's Disclosure Committee, I have reviewed the  
Company's \_\_\_\_\_ (the "Report") and have participated in Disclosure  
sure

(Name of Report)

Committee discussions regarding such Report.

2. On the basis of such review and participation in the discussions and processes  
outlined in the "Disclosure Controls and Procedures and Procedures for Certification  
of Periodic Reports" of the Company, I hereby certify that (a) the information  
contained in the Report fairly presents, in all material respects, the financial condition,  
results of operation and cash flows of the Company and (b) the Report  
does not contain any untrue statement of a material fact or omit to state a material  
fact necessary in order to make the statements made in the Report, in light of the  
circumstances under which they were made, not misleading.

3. I understand that the Company's Chief Executive Officer and Chief Financial  
Officer will rely on this certification, in part, in executing their own certifications  
relating to the Report that are required to be contained in and to accompany the  
Report when it is filed with the Securities and Exchange Commission.

4. [I am not aware of any significant deficiencies in the design or operation of internal controls which could adversely affect the Company's ability to record, process, summarize or report financial data or of any material weaknesses in internal controls.]<sup>2</sup>

[I have conducted a review of the Company's internal controls and have found no significant deficiencies in the design or operation of internal controls which could adversely affect the Company's ability to record, process, summarize or report financial data and have found no material weaknesses in internal controls.]<sup>3</sup>

5. I am not aware of any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls.

By: \_\_\_\_\_  
Name:  
Title:

Date: \_\_\_\_\_

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<sup>2</sup> For all members of the Disclosure Committee except for Controller and Director of A  
<sup>3</sup> For Controller and Director of Auditing.