

List of Sub-Accounts Included and Excluded for FAC

<u>GL</u>	<u>Descriptions</u>	<u>GL</u>	<u>Descriptions</u>	<u>GL</u>	<u>Descriptions</u>
501	Included:	506	Included:	555	Included:
501042	Fuel -Coal	506127	Limestone Expense -Iatan	555430	Direct Purchases
501045	Fuel -Oil	506128	Powdered Activated Carbon	555431	Purchase Power Tolling Fees
501054	Fuel -Natural Gas	506129	Ammonia Expense	555432	Energy Imbalance
501183	Sales Of Ash	506201	Limestone Expense	555437	Interrupt Svc Compensation
501211	Ineffect (Gain)Loss Deri Steam	506202	Ammonia Expense	555800	DA Asset Energy
501212	Effective (Gn)Lss Deriv Steam	506203	Powdered Activated Carbon	555810	DA Non-Asset Energy
501216	NonFAS133Deriv(Gain)/LossSteam	506204	Lime Expense	555820	DA Virtual Energy
501300	Fuel -Tires			555840	DA Reg-Up
501401	Ops Mtlis-Fuel Handling	548	Included:	555850	DA Reg-Down
501607	Fuel Adm E Trader Commission	548202	Ammonia Expense	555860	DA Spinning
				555870	DA Supplemental
501	Excluded:	447	Included:	555880	DA Other
501011	Conv & Seminar-Fuel	447113	Gen Ark Off-Sys Sale-Resale	555900	RT Asset Energy
501400	Ops Labor-Fuel Handling	447124	Gen Ks Off-System Sale-Resale	555910	RT Non-Asset Energy
501601	Fuel Administration -Asbury	447133	Gen Mo Off-Sys Sale-Resale	555920	RT Virtual Energy
501604	Fuel Administration -Riverton	447143	Gen Ok Off-Sys Sales-Resale	555940	RT Reg-Up
501605	Fuel Administration Plum Point	447810	SPP IM Revenue -AR	555950	RT Reg-Down
		447820	SPP IM Revenue -KS	555960	RT Spinning
547	Included:	447830	SPP IM Revenue -MO	555970	RT Supplemental
547205	Natural Gas SLCC Tolling	447840	SPP IM Revenue -OK	555980	RT Other
547206	Nat Gas-Tolling SLCC Ineffectiv	447850	SPP IM Revenue		
547207	Nat Gas-Tolling SLCC Effective	447860	Bilateral/Off Line Aux Revenue	555	Excluded:
547208	Comb Turb Fuel Sales -Nat Gas			555990	TCR Activity
547210	Combust Turb Fuel Natural Gas	447	Excluded:	555995	ARR Activity
547211	Ineffect (Gain)Loss Deriv Gas	447430	Aec -Off-Sys-Missouri		
547212	Effective (Gain)Loss Deriv Gas	447540	Oklahoma G R D A Off-System	565	Included:
547213	Fuel -No 2 Oil Fuel	447610	Energy Imbalance -Arkansas	565413	Trans Of Electricity By Others
547301	NonFAS133 Deriv (Gain)/Loss	447620	Energy Imbalance -Kansas	565414	SPP Fixed Chg -Native Load Exclude S1-A
547607	Fuel Adm E Traders Commission	447630	Energy Imbalance -Missouri	565416	Non SPP Fixed Chg -Native Load
		447640	Energy Imbalance -Oklahoma	565417	PP Non SPP Var -Native Load
547	Excluded:			565418	Gen Non SPP Var -Native Load
547605	Fuel Adm State Line	457	Excluded:	565419	Off Sys Sales Trans Costs
547606	Fuel Adm Energy Center	457137	Ot EI RvOffSys LTFSTF PTP Trns		
547210	Natural gas fixed transportation & fixed storage only	457138	Ot EI RvOffSys NnFrm PTP Trns	565	Excluded:
		457139	Ot EI RvOffSys NITS Rev	565414	SPP Schedule 1-A only
		457140	Oth EI Rev-Off-Sys Losses	565415	SPP Var Chg Schedule 12
411	Included:	457141	Sch 11 NITS	456	Included:
411800	Gains-Disposition Emmiss Allow	457142	Sch 11 PTP	456071	Misc Elec Rev-Green Credits-AR
		457160	Sch 1 PTP	456072	Misc Elec Rev-Green Credits-KS
509	Included:			456073	Misc Elec Rev-Green Credits-MO
509052	Emission Allowance Exp			456074	Misc Elec Rev-Green Credits-OK
				456075	REC Revenue