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January 30, 2017

*via e-filing EXPRESS*

Ms. Amy L. Green, Secretary  
Kansas Corporation Commission  
1500 S. W. Arrowhead Road  
Topeka, Kansas 66604-4027

Re: Docket No. 16-EPDE-410-ACQ  
Affiliate Services Agreements

Dear Ms. Green:

Attached for filing with the Kansas Corporation Commission ("Commission") in the referenced docket are the following Affiliate Services Agreements:

1. Affiliate Services Agreement between APUC and The Empire District Electric Company ("Empire") dated January 1, 2017.
2. Affiliate Services Agreement between Liberty Utilities (Canada) Corp. and Empire dated January 1, 2017.
3. Affiliate Services Agreement between Liberty Utilities Co. and Empire dated January 1, 2017.
4. Affiliate Services Agreement between Liberty Utilities Service Corp. and Empire dated January 1, 2017.

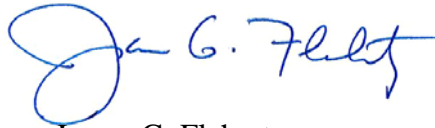
These Affiliate Services Agreements are being filed with the Commission in compliance with the provisions contained in the Unanimous Settlement Agreement dated October 6, 2016, which was approved by the Commission in the referenced docket by Order issued December 22, 2016.

Copies of the Affiliate Services Agreements are being provided to the persons on the service list.

Ms. Amy L. Green  
Page 2  
January 30, 2017  
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Thank you for your assistance in this matter.

Sincerely,



James G. Flaherty

[jflaherty@andersonbyrd.com](mailto:jflaherty@andersonbyrd.com)

JGF:rr

Enclosure

cc: Thomas J. Connors  
David W. Nickel  
Della Smith  
Shonda Smith  
Jason K. Fisher  
Dustin L. Kirk  
Amber Smith

## **AFFILIATE SERVICES AGREEMENT - APUC**

This Affiliate Services Agreement (this “Agreement”) is effective as of the 1st day of January, 2017, by and between Algonquin Power & Utilities Corp. (“APUC” or the “Provider Company”), which company is engaged, in part, in the rendering of services to companies in the APUC holding company system, and The Empire District Electric Company, The Empire District Gas Company, and Empire District Industries, Inc. (each a “Receiving Company” and collectively the “Receiving Companies”). The parties to this Agreement are otherwise collectively referred to as the “Parties” or individually referred to as a “Party.”

WHEREAS, the organization, conduct of business and method of cost allocation of the Provider Company is designed to result in the performance of services and the provision of goods economically and efficiently for the benefit of the Receiving Company at costs that are fairly and equitably allocated.

THEREFORE, the Parties further agree as follows:

### **Section 1 – Provision of Services**

Section 1.1 *Consultants.* The Provider Company has and will maintain a staff trained and experienced in the provision of services of a general and administrative nature. In addition to the services of their own staff, the Provider Company will, from time to time, arrange for services of non-affiliated experts, consultants, accountants and attorneys.

Section 1.2 *Algonquin Power & Utilities Corp.* APUC agrees to provide and the Receiving Companies agree to accept Financing Services and Administrative Services. As used herein “Financing Services” means the selling of units to public investors in order to generate the funding and capital necessary for the Receiving Companies to provide utility services as well as providing legal services in connection with the issuance of public debt. As used herein “Administrative Services” includes the following types of services: strategic management services, financial controls, corporate governance, and administration and management services such as consultation on management and administration of all aspects of utility business, including economic and strategic analysis.

### **Section 2 – Records and Charges**

Section 2.1 *Records.* All services rendered under this Agreement will be provided at actual cost thereof. Records will be maintained by the Provider Company in order to accumulate all costs of doing business and to determine the cost of service. These costs will include wages and salaries of employees and related expenses such as insurance, taxes, pensions and other employee welfare expenses, and rent, light, heat, telephone, supplies, and other housekeeping costs. In addition, records will be maintained of general administrative expenses, which will include the costs of operating the Provider Company as a corporate entity.

Each Party shall maintain adequate books and records with respect to the transactions subject to this Agreement to specifically identify costs subject to allocation, particularly with respect to their origin. In addition, the records must be adequately supported in a manner sufficient to justify recovery of the costs in the rates of the Receiving Company. Each Party shall be responsible for maintaining internal controls to ensure the costs associated with transactions covered by the Agreement are properly and consistently allocated and billed in accordance with the terms and provisions of this Agreement.

Section 2.2 *Charges.* Costs charged to the Receiving Companies by the Provider Company will either be direct charges or allocated charges subject to the guidelines below:

- i. Tariffed rates or other pricing mechanisms established by rate setting authorities shall be used to provide all regulated services.
- ii. Services not covered by (i) shall be charged by the Provider Company to the Receiving Company at fully distributed cost.
- iii. Facilities and administrative services rendered to a rate-regulated affiliate shall be charged on the following basis:

(1) the prevailing price for which the service is provided for sale to the general public by the Provider Company (i.e., the price charged to non-affiliates if such transactions with non-affiliates constitute a substantial portion of the Provider Company's total revenues from such transactions) or, if no such prevailing price exists, (2) an amount not to exceed the fully distributed cost incurred by the Provider Company in providing such service to the Receiving Companies.

Direct charges shall include direct labor, direct materials, direct purchased services associated with the related asset or services, and overhead amounts. Costs associated with direct charges shall not be included in the costs that are allocated. Allocated costs shall be charged to the Receiving Companies in accordance with the following allocation factors for each service:

Type of Cost	Allocation Methodology	Rationale	Examples
Legal Costs	Net Plant      33.3% Number of Employees      33.3% O&M      33.3%	This function is driven by factors which include Net Plant, as typically the higher the value of plant, the more legal work it attracts; similarly, a greater number of employees are typically more indicative of larger facilities that require greater levels of attention; and O&M costs tend to be a third factor indicative of size and legal complexity.	Employee labor and related administration and programs; third party legal



Tax Services	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by a variety of factors that influence the size and relative tax complexity, including Revenues, O&M and Net Plant. Tax activity can be driven by each of these factors.	Employee labor and related administration and programs, including Third party tax advice and services
Audit	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by a variety of factors that influence the size and complexity of Audit, including Revenues, O&M and Net Plant. Audit activity can be driven by each of these factors.	Employee labor and related administration and programs, including Third party accounting and audit services
Investor Relations	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Employee labor and related administration and programs, including third party Investor day communications and materials
Director Fees and Insurance	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Board of Director fees, insurance and administration
Licenses, Fees and Permits	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Third party costs
Escrow and Transfer Agent Fees	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Third party costs
Other Professional Services	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Third party costs
Office Administration	Oakville Employees 50% Square Footage 50%	This function is driven by factors which are indicative of number of employees and square footage utilized by these employees.	Office space and utility costs. Employee labor and related administration

Joint and common costs not associated with the provision of services listed above, should be charged based on a three-factor allocation methodology:

Factor	Weight
Net Plant	33.3%
Revenues	33.3%
Operating Expenses	33.3%

The charges under this Agreement shall be governed by the APUC Cost Allocation Manual (“CAM”) dated July 1, 2015 attached as **Attachment A**.

### **Section 3 - Term**

Section 3.1 *Term.* The effective date of this Agreement shall be the date noted above and shall continue unless terminated by any of the Receiving Companies or the Provider Company giving thirty days' written notice to the other of such termination at the end of any month. Any such termination shall not affect the terminating Party's accrued rights and obligations under this Agreement arising prior to the effective date of termination. This Agreement shall not be amended except by a written instrument signed by an authorized representative of each of the Parties hereto.

### **Section 4 – Confidential Information**

Section 4.1. *Confidential Information* Each Party shall treat in confidence all information that it shall have obtained regarding the other Parties and their respective businesses during the course of the performance of this Agreement. Such information shall not be communicated to any person other than the Parties to this Agreement, except to the extent disclosure of such information is required by a governmental authority. If a Party is required to disclose confidential information to a governmental authority, such Party shall take reasonable steps to make such disclosure confidential under the rules of such governmental authority. Information provided hereunder shall remain the sole property of the Party providing such information. The obligation of a Party to treat such information in confidence shall not apply to any information which (i) is or becomes available to such Party from a source other than the Party providing such information, or (ii) is or becomes available to the public other than as a result of disclosure by such Party or its agents.

### **Section 5 – Miscellaneous**

Section 5.1 *Compliance with Governing Law.* This Agreement will be subject to termination or modification at any time to the extent its performance may conflict with any federal or state law or any rule, regulation or order of a federal or state regulatory body having jurisdiction. This Agreement shall be subject to approval of any federal or state regulatory body whose approval is a legal prerequisite to its execution and performance. Cost allocations and the methods of allocation provided herein may also be subject to the

jurisdiction of the Federal Energy Regulatory Commission ("FERC") under Section 1275 of the Energy Policy Act of 2005 and the rules promulgated thereunder and, to the extent applicable, FERC determinations regarding the allocation of costs shall be dispositive.

Section 5.2 *Limitation of Liability.* Each Party acknowledges and agrees that any services provided by the Provider Company hereunder are so provided WITHOUT ANY WARRANTY (WHETHER EXPRESS, IMPLIED OR STATUTORY AND NOTWITHSTANDING ANY ORAL OR WRITTEN STATEMENT BY A PARTY'S EMPLOYEES, REPRESENTATIVES OR AGENTS TO THE CONTRARY) WHATSOEVER. ALL SUCH WARRANTIES INCLUDING, WITHOUT LIMITATION, THE WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE) ARE HEREBY DISCLAIMED AND EXCLUDED.

Section 5.3 *Exclusive Benefit.* This Agreement is intended for the exclusive benefit of the Parties hereto and is not intended and shall not be deemed or construed, to create any rights in, or responsibilities to, third parties.

Section 5.4 *Assignment.* This Agreement may not be assigned by any Party without the prior written consent of all Parties.

Section 5.5 *Severability.* Wherever possible, each provision hereof shall be interpreted in such manner as to be effective and valid under applicable law, but in case any one or more of the provisions contained herein shall, for any reason, be held to be invalid, illegal or unenforceable in any respect, such provision shall be ineffective to the extent, but only to the extent, of such invalidity, illegality or enforceable provision or provisions or any other provisions hereof, unless such a construction would be unreasonable.

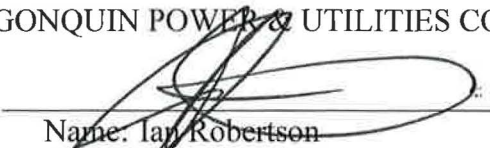
Section 5.6 *Waiver.* Failure by any Party to insist upon strict performance of any term or condition herein shall not be deemed a waiver of any rights or remedies that such Party may have against any other Party nor in any way affect the validity of this Agreement or any part hereof or the right of such Party thereafter to enforce each and every such provision. No waiver of any breach of this Agreement shall be held to constitute a waiver of any other subsequent breach.

Section 5.7 *Entirety.* This Agreement constitutes the entire Agreement between the Parties pertaining to the subject matter hereof and supersedes all prior Agreements, understandings, negotiations and discussions, whether oral or written between the Parties with respect to the subject matter hereof.

Section 5.8 *Counterparts.* Any number of counterparts of this Agreement may be executed, and each shall have the same force and effect as an original instrument, as if all Parties to all counterparts had signed the same instrument.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be duly executed as of the date first above mentioned.

ALGONQUIN POWER & UTILITIES CORP.

By:   
Name: Ian Robertson  
Title: Chief Executive Officer

By:   
Name: David Bronicheski  
Title: Chief Financial Officer

THE EMPIRE DISTRICT ELECTRIC COMPANY

By: \_\_\_\_\_  
Name: David Swain  
Title: Authorized Signing Officer

THE EMPIRE DISTRICT GAS COMPANY

By: \_\_\_\_\_  
Name: David Swain  
Title: Authorized Signing Officer

EMPIRE DISTRICT INDUSTRIES, INC.

By: \_\_\_\_\_  
Name: David Swain  
Title: Authorized Signing Officer


IN WITNESS WHEREOF, the Parties have caused this Agreement to be duly executed as of the date first above mentioned.

ALGONQUIN POWER & UTILITIES CORP.

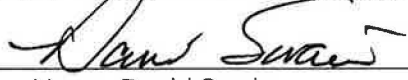
By: \_\_\_\_\_  
Name: Ian Robertson  
Title: Chief Executive Officer

By: \_\_\_\_\_  
Name: David Bronicheski  
Title: Chief Financial Officer


THE EMPIRE DISTRICT ELECTRIC COMPANY

By:   
Name: David Swain  
Title: Authorized Signing Officer

THE EMPIRE DISTRICT GAS COMPANY

By:   
Name: David Swain  
Title: Authorized Signing Officer

EMPIRE DISTRICT INDUSTRIES, INC.

By:   
Name: David Swain  
Title: Authorized Signing Officer

# EXHIBIT A

ALGONQUIN POWER & UTILITIES CORP.

## COST ALLOCATION MANUAL

V2014.1 Effective: July 1st, 2015

This document outlines the methods of direct charges and cost allocations:  
(i) between Algonquin Power & Utilities Corp. and its affiliates, including Algonquin Power Company and Liberty Utilities (Canada) Corp.; (ii) between Liberty Utilities (Canada) Corp. and its regulated utility subsidiaries; (iii) between Liberty Utilities (Canada) Corp.'s shared services functions and its affiliates, including Algonquin Power Company and Liberty Utilities (Canada) Corp.; and (iv) between Liberty Utilities Service Corp. and its affiliates.

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## 1. INTRODUCTION

The purpose of this manual is to provide a detailed explanation of services provided by Algonquin Power & Utilities Corp (“APUC”), and its affiliates, Algonquin Power Company (“APCo”), Liberty Utilities (Canada) Corp. (“LUC”), and Liberty Utilities Service Corp. (“LUSC”) to the regulated utilities and to describe the Direct Charge<sup>1</sup> and Cost Allocation<sup>2</sup> Methodologies used by APUC, APCo, LUC, and LUSC. The following organization chart identifies the relationships between the separate entities.

**Figure 1: Algonquin Power & Utilities Corporate Structure**



This Cost Allocation Manual (“CAM”) has been completed in accordance and conformance with the *NARUC Guidelines for Cost Allocations and Affiliate Transactions* (“NARUC Guidelines”). More specifically, the founding principles of this Cost Allocation Manual are to a) directly charge as much as possible to the entity that procures any specific service, and b) to ensure that inappropriate subsidization of unregulated activities by regulated activities, and vice versa, does not occur. For ease of reference, the NARUC Guidelines are attached as Appendix 1.

<sup>1</sup> Direct charges (sometimes referred to as assigned costs) are costs incurred by one company for the exclusive benefit of one or more other companies, and which are directly charged (or assigned) to the company or companies that specifically benefited.

<sup>2</sup> Allocated costs are costs incurred by one company that are for the benefit of either (a) all of the Algonquin companies or (b) all of the regulated companies, and which are charged to the benefited companies using a methodology and set of logical allocation factors that establish a reasonable link between cost causation and cost recovery.



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## COST ALLOCATION MANUAL

Costs charged and allocated pursuant to this CAM shall include direct labor, direct materials, direct purchased services associated with the related asset or services, and overhead amounts. The direct charges are assigned as follows:

- a. Tariffed rates or other pricing mechanisms established by rate setting authorities shall be used to provide all regulated services;
- b. Services not covered by (a) shall be charged by the providing party to the receiving party at fully distributed cost; and
- c. Facilities and administrative services rendered to a rate-regulated subsidiary shall be charged on the following basis:
  - (i) the prevailing price for which the service is provided for sale to the general public by the providing party (i.e., the price charged to non-affiliates if such transactions with non-affiliates constitute a substantial portion of the providing party's total revenues from such transactions) or, if no such prevailing price exists, (ii) an amount not to exceed the fully distributed cost incurred by the providing party in providing such service to the receiving party.

## 2. THE APUC CORPORATE STRUCTURE

APUC's primary business is direct interest or equity ownership in renewable and thermal power generating facilities and regulated utilities. APUC owns a widely diversified portfolio of independent power production facilities<sup>3</sup> and regulated utilities<sup>4</sup> consisting of water distribution, wastewater treatment facilities, electric and gas utilities. While power production facilities are located in both Canada and the United States, regulated utility operations are exclusively in the United States. APUC is publicly traded on the Toronto Stock Exchange<sup>5</sup>. Its structure as a publicly traded holding company provides substantial benefits to its regulated utilities through access to capital markets.

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<sup>3</sup> All power production (i.e. generation) facilities are found within Algonquin Power Company within the APUC corporate structure.

<sup>4</sup> All distribution utilities are found within Liberty Utilities (Canada) Corp. within the APUC corporate structure.

<sup>5</sup> Common shares and preferred shares are traded on the Toronto Stock Exchange (TSX) under the symbols AQN, AQN.PR.A and AQN.PR.D. Additional corporate information can be found at the company's website, [algonquinpower.com](http://algonquinpower.com).

APUC is the ultimate corporate parent and affiliate that provides financial, strategic management, corporate governance, administrative and support services to LUC and its subsidiaries as well as to the numerous generation assets held by APCo. The services provided by APUC are necessary for LUC and its subsidiaries to have access to capital markets for capital projects and operations. These services are expensed at APUC and are performed for the benefit of APCo and LUC and their respective businesses.

APUC and its affiliates capitalize on APUC's expertise and access to the capital markets through the use of certain shared services, which maximizes economies of scale and minimizes redundancy. In short, it provides for maximum expertise at lower costs. Further, the use of shared expertise allows each of the entities to receive a benefit they may not be able to achieve on a stand-alone basis such as strategic management advice and access to capital at more competitive rates.

### **3. SCOPE OF SERVICES FROM APUC AND APCO AMONG AFFILIATES AND HOW THOSE COSTS ARE DISTRIBUTED**

Each distribution utility can be assigned and/or allocated costs from APUC, LUC and LUSC. This section provides an overview of the services and the cost methodology for APUC. In addition, this section also addresses any costs and services that may arise from APCo.

#### **3.1 Labor Services and Cost Allocation from APUC to LUC and APCo**

##### **3.1.1 Description of the APUC Services and Costs**

APUC provides benefits to its affiliate companies by use of certain shared services. APUC charges labor rates for these shared services at cost, which is the dollar hourly rate per employee as recorded in APUC's payroll systems, grossed up for burdens such as payroll taxes, health benefits, retirement plans, other insurance provided to employees, and other employee benefits. These labor costs are charged directly based on timesheets to the extent possible. If labor is for the benefit of all subsidiaries then the allocation methodologies used for non-labor costs are applied.

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APUC's non-labor services include Financing Services. As used herein Financing Services means the selling of units to public investors in order to generate the funding and capital necessary (be it short term or long term funding, including equity and debt) for LUC and APCo as well as providing legal services in connection with the issuance of public debt.

The capital and funds obtained from the sale of shares in APUC are used by LUC and APCo for current and future capital investments. The services provided by APUC are critical and necessary to LUC and APCo because without those services they would not have a readily available source of capital funding. Further, relatively small utilities may have difficulty attracting capital on a stand-alone basis.

The services provided by APUC specifically optimize the performance of the utilities, keeping rates low for customers while ensuring access to capital is available. If the utilities did not have access to the services provided by APUC, then they would be forced to incur associated costs for financing, capital investment, audits, taxes and other similar services on a stand-alone basis, which would substantially increase such costs. Simply put, without incurring these costs, APUC would not be able to invest capital in its subsidiaries, including the regulated utilities.

In connection with the provision of Financing Services, APUC incurs the following types of costs: (i) strategic management costs (board of director, third-party legal services, accounting services, tax planning and filings, insurance, and required auditing); (ii) capital access costs (communications, investor relations, trustee fees, escrow and transfer agent fees); (iii) financial control costs (audit and tax expenses); and (iv) administrative (rent, depreciation, general office costs). See Appendix 2 for a more detailed discussion of the costs incurred by APUC.

Non-labor costs, excluding corporate capital, are pooled and allocated to LUC's subsidiaries and APCo using the method summarized in Table 1. Each corporate cost type, or function, has been carefully reviewed to properly identify the factors driving those costs. Each function or cost type is typically driven by more than one factor and each has been assigned an appropriate weighting. Table 1 includes brief commentary on the rationale for each cost driver and weighting, along with examples for each cost type.

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## COST ALLOCATION MANUAL

**Table 1: Summary of Corporate Allocation Method of APUC Indirect Costs**

Type of Cost	Allocation Methodology	Rationale	Examples
Legal Costs	Net Plant 33.3% Number of Employees 33.3% O&M 33.3%	This function is driven by factors which include Net Plant, as typically the higher the value of plant, the more legal work it attracts; similarly, a greater number of employees are typically more indicative of larger facilities that require greater levels of attention; and O&M costs tend to be a third factor indicative of size and legal complexity.	Employee labor and related administration and programs; Third party legal
Tax Services	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by a variety of factors that influence the size and relative tax complexity, including Revenues, O&M and Net Plant. Tax activity can be driven by each of these factors.	Employee labor and related administration and programs, including Third party tax advice and services
Audit	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by a variety of factors that influence the size	Employee labor and related administration and programs,

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## COST ALLOCATION MANUAL

			and complexity of Audit, including Revenues, O&M and Net Plant. Audit activity can be driven by each of these factors.	including Third party accounting and audit services
Investor Relations	Revenue 33.3% O&M 33.3% Net Plant 33.3%		This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Employee labor and related administration and programs, including third party Investor day communications and materials
Director Fees and Insurance	Revenue 33.3% O&M 33.3% Net Plant 33.3%		This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Board of Director fees, insurance and administration
Licenses, Fees and Permits	Revenue 33.3% O&M 33.3% Net Plant 33.3%		This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Third party costs
Escrow and Transfer Agent Fees	Revenue 33.3% O&M 33.3% Net Plant 33.3%		This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Third party costs

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Other Professional Services	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Third party costs
Office Administration	Oakville Employees 50% Square Footage 50%	This function is driven by factors which are indicative of number of employees and square footage utilized by these employees.	Office space and utility costs. Employee labor and related administration
Executives	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Employee labor cost that is not directly attributable to any entity

Notwithstanding the above, if a charge is related either solely to the regulated utility business, i.e., LUC, or to the power generation business, i.e., APCo, then all of those costs will be direct charged, or assigned, to the business segment for which they are incurred.

Lastly, if a cost can be directly attributable to a specific entity, it will be directly charged to that entity.

### 3.1.2 Description of the APUC Cost Flows

Please refer to Figure 2 for a diagram of the various flows of costs that may arise from each affiliate, including APUC.





# EXHIBIT A

## COST ALLOCATION MANUAL

the rationale for selecting the factors that are used for allocation; and (d) examples of the specific allocated costs. The costs allocated to the regulated companies as a group are then reallocated to individual companies using the Utility Four-Factor allocation methodology set forth in CAM Table 2 (described below), resulting in utility-specific allocated charges from APUC.

For an example of how an APUC invoice would be assigned or allocated, please see Appendix 3.

Certain costs, which are incurred for the benefit of APUC's businesses, are not allocated to any subsidiary. These include costs such as certain corporate travel and certain overheads.

### **3.2 Labor Services and Cost Allocation From APCo To LUC**

From time to time, APCo may provide Engineering and Technical Labor to LUC or its utilities. These charges plus an allocation for corporate overheads such as rent, materials/supplies, etc. are capitalized and directly charged to the relevant utility.

From time to time, APCo employees may provide administrative support to LUC or its utilities. These charges are direct charged using time sheets.

## **4. SCOPE OF SERVICES PROVIDED BY LUC TO ITS SUBSIDIARIES, APUC AND APCO, AND HOW THOSE COSTS ARE DISTRIBUTED**

Each distribution utility can be assigned and/or allocated costs from APUC, LUC and LUSC. This section provides an overview of the services and the cost methodology for LUC.

### **4.1 Overview of LUC Services and Costs**

Please refer to Figure 2 for a diagram of the various flows of costs that may arise from each affiliate, including LUC.

As illustrated in Figure 2, LUC incurs three types of costs that are passed on to other direct or indirect subsidiaries. The first type is an LUC cost that directly benefits a particular regulated company, which is directly assigned to that regulated



# EXHIBIT A

## COST ALLOCATION MANUAL

company. The second type is an LUC cost that benefits all of the regulated companies, which is allocated using the Utility Four-Factor Methodology described in CAM Table 2. Both of these cost types are described in section 4.2 below.

The third type of costs arising from LUC are those from shared services<sup>6</sup> that benefit both the regulated group of companies and the unregulated group of companies within the Liberty / Algonquin family, which are allocated between the two groups pursuant to the methodology described in section 4.3 and as set forth in CAM Table 4.

### 4.2 LUC Services and Costs Provided to Utilities

LUC provides its regulated utilities with the following services: accounting, administration, corporate finance, human resources (including training and development), information technology, rates and regulatory affairs, environment, health, safety, and security, customer service, procurement, risk management, legal, and utility planning. The following are examples of some of the services provided: (i) budgeting, forecasting, and financial reporting services including preparation of reports and preservation of records, cash management (including electronic fund transfers, cash receipts processing, managing short-term borrowings and investments with third parties); (ii) development of customer service policies and procedures; (iii) development of human resource policies and procedures; (iv) selection of information systems and equipment for accounting, engineering, administration, customer service, emergency restoration and other functions and implementation thereof; (v) development, placement and administration of insurance coverages and employee benefit programs, including group insurance and retirement annuities, property inspections and valuations for insurance; (vi) purchasing services including preparation and analysis of product specifications, requests for proposals and similar solicitations; and vendor and vendor-product evaluations; (vii) energy procurement oversight and load forecasting; and (viii) development of regulatory strategy.

LUC will assign costs that can be directly attributable to a specific utility. These include direct labor and direct non-labor costs. However, the indirect LUC costs cannot be directly attributed to an individual utility. LUC allocates its indirect

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<sup>6</sup> As discussed later, LUC costs that benefit both regulated and unregulated businesses are incurred within Liberty Algonquin Business Services (“LABS”), which is a business unit within LUC that serves both regulated and unregulated entities.

# EXHIBIT A

## COST ALLOCATION MANUAL

labor and indirect non-labor costs, including capital costs, to its regulated utilities using a Utility Four-Factor Methodology. LUC uses the Utility Four-Factor Methodology to allocate costs incurred for the benefit of all of its regulated assets (“System-Wide Costs”) to all of its utilities.

The Utility Four-Factor Methodology allocates costs by relative size of the utilities. The methodology used by LUC involves four allocating factors, or drivers: (1) Utility Plant; (2) Total Customers; (3) Non-Labor Expenses; and (4) Labor, with each factor assigned an equal weight, as shown in Table 2 below.

**Table 2: Utility Four-Factor Methodology Factors and Weightings**

Factor	Weight
Utility Plant	25%
Customer Count	25%
Non-Labor Expenses	25%
Labor	25%
<b>Total</b>	<b>100%</b>

LUC also uses the Utility Four-Factor Methodology to allocate to its regulated utilities the system-wide indirect labor and indirect non-labor costs allocated to LUC from APUC.

Table 3 provides a simplified hypothetical example to demonstrate how the Utility Four-Factor Methodology would be calculated based on ownership of only two hypothetical utilities.

**Table 3: Utility Four-Factor Methodology Example**

Factor	Utility 1	Utility 2	Total All Utilities	Utility 1 % of Total	Factor Weight	Utility 1 Allocation
Utility Plant (\$)	727	371	1098	66%	25%	17%
Customer Count (#)	6000	1000	7000	86%	25%	21%
Labor (\$)	57	32	89	64%	25%	16%
Non-Labor Expenses (\$)	108	41	149	72%	25%	18%
<b>Total Allocation</b>						<b>72%</b>

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As can be seen from these hypothetical numbers in Table 3, Utility 1 would be allocated 72% of the total indirect costs incurred by LUC, based on its relative size and application of the Utility Four-Factor Methodology. Utility 2 would be allocated the remaining 28%. LUC has developed and utilized this methodology to better allocate costs, recognizing that larger utilities require more time and management attention and incur greater costs than smaller ones.

On occasion there may be costs which are incurred for the benefit of two or more utilities, but not all of the utilities. These costs are directly assigned to utilities as per the vendor invoice, or, if the invoice doesn't specify a share for each utility, the Utility Four-Factor Methodology is used. In this situation, the weighting is determined by only including the utilities that benefited from the service and excluding the utilities that did not receive the service.

For an example of how an LUC invoice would be assigned or allocated, please see Appendix 4.

### 4.3 Shared Services from LUC

The third type of costs arising from LUC are those from shared services<sup>7</sup> that benefit both the regulated group of companies and the unregulated group of companies within the Liberty / Algonquin family.

Consistent with the organization practices described earlier, shared services and costs (within LUC) are assigned when they are directly attributable to a specific business unit<sup>8</sup>. Labor charges for LUC shared services staff are assigned using time sheets that depict the amount of time that is to be direct charged to either LUC or APCo.

Indirect costs for services from the shared services functions that cannot be directly assigned are allocated between the regulated and unregulated business units, LUC and APCo, pursuant to the methodology set forth in CAM Tables 4a and 4b. Similar to Table 1, Tables 4a and 4b include: (a) each type of cost incurred by LUC that is to be allocated between regulated and unregulated parts of the business; (b) the factors used to allocate each type of cost between regulated and

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<sup>7</sup> Liberty Algonquin Business Services ("LABS") is a business unit found organizationally within LUC that serves both regulated and unregulated entities.

<sup>8</sup> To clarify, if a LABS service is for only one specific organization, such as the unregulated generation business, APCo, the cost will be directly charged to that business unit.

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unregulated activity; (c) the rationale for selecting the factors that are used for allocation; and (d) examples of the specific allocated costs. The costs allocated to the regulated companies as a group are then reallocated to individual companies using the Utility Four-Factor Methodology set forth in CAM Table 2, resulting in utility-specific allocated charges from LUC.

For an example of how an invoice or cost within LUC's shared services (LABS) would be assigned or allocated, please see Appendix 5.

### 4.3.1 Business Services and Corporate Services

LUC shared services that benefit the entire company, i.e., APCo and LUC, are internally referenced under two names - Business Services and Corporate Services. The services and functions within each category are shown in the tables below<sup>9</sup>. Indirect costs from Business Services and Corporate Services are allocated using the following methodology shown in Tables 4a and 4b, respectively, which are designed to closely align the costs with the driver of the activity.

**Table 4a: Summary of Corporate Allocation Method of LUC Business Services Indirect Costs**

Type of Cost	Allocation Methodology	Rationale	Examples
Information Technology	Number of Employees 90% O&M 10%	IT function is driven by factors which include number of employees and O&M. The larger the number of employees, the more support, software and IT infrastructure is required.	Enterprise wide support, architecture, etc. Third party fees

<sup>9</sup> Note that the shared service functions found in Tables 4a and 4b are unchanged from those shown in Table 4 in the prior version of the CAM. These functions have simply been reorganized into these two Tables, 4a and 4b, to show the differentiation between Business Services and Corporate Services.

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Human Resources	Number of Employees 100%	HR function is driven by number of employees. A greater number of employees requires additional HR support	HR policies, payroll processing, benefits, employee surveys
Training	Number of Employees 100%	Training is directly proportional to the number of employees per function	Courses, lectures, in house training sessions by third party providers
Facilities and Building Rent	Square Footage 100%	Office space occupied accurately reflects space requirements of each subsidiary	Corporate office building
Environment, Health, Safety and Security	Number of Employees 100%	EHSS training, etc. is directly proportional to the number of employees per function	Enterprise wide programs, employee labor and related administration
Procurement	O&M 50% Capital Expenditures 50%	Procurement function is based on typical proportion of expenditures	Enterprise wide support and related administration

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**Table 4b: Summary of Corporate Allocation Method of LUC Corporate Services Indirect Costs**

Risk Management	Net Plant Revenue O&M	33.3% 33.3% 33.3%	This function is driven by factors which reflect the relative size and complexity of Risk Management - Revenues, Net Plant and O&M costs.	Software platform, fees and administration
Financial Reporting and Administration	Revenue O&M Net Plant	33.3% 33.3% 33.3%	This function is driven by factors which reflect the relative size and complexity of Financial Reporting and Admin. - Revenues, Net Plant and O&M costs.	Employee labor and related administration and third party fees
Treasury	Capital Expenditures O&M Net Plant	25% 50% 25%	Treasury activity is typically guided by the amount of necessary capex/plant for each utility, and operating costs/cash flow	Third party financing, employee labor and related administration and programs
Internal Audit	Net Plant O&M	25% 75%	This function is driven by factors which reflect the relative size and complexity of Internal audit activity. Larger Plant and operating costs drive of a given facility drive	Third party fees, employee labor and related administration and programs

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		more activity from IA.	
Communications	Number of Employees 100%	Communications cost is directly proportional to the number of employees	Enterprise wide support and related administration
Legal Costs	Net Plant 33.3% Number of Employees 33.3% O&M 33.3%	This function is driven by factors which include Net Plant, as typically the higher the value of plant, the more legal work it attracts; similarly, a greater number of employees are typically more indicative of larger facilities that require greater levels of attention; and O&M costs tend to be a third factor indicative of size and legal complexity.	Employee labor and related administration and programs, including third party legal

### 5. LIBERTY UTILITIES SERVICE CORP.

Each distribution utility can be assigned and/or allocated costs from APUC, LUC and LUSC. This section provides an overview of the services and the cost methodology for LUSC.

All U.S.-based utility employees are employed, or will be employed, by Liberty Utilities Service Corp. (LUSC). All employees' costs, such as salaries, benefits, insurances etc. are to be paid by LUSC and direct charged to the company to which the employee is dedicated and performs work. Services provided from

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LUSC to each regulated utility shall be done on a time sheet basis to the extent possible. In infrequent instances where time sheeting may not be possible, the allocation factors shown in Table 5 are to be used.

**Table 5: Summary of Allocation Method of LUSC Indirect Costs**

Type of Cost	Allocation Methodology	Rationale	Examples
Customer Care and Billing	Customer count 100%	Customer count accurately reflects the resource requirements of the Customer Care and Billing group	Customer Care and Billing employees and related administrations
IT/Tech Support	Number of Employees 100%	Technical support requirements are related to the number of employees	Tech support staff, associated administration, and required software, hardware, etc.
Human Resources	Number of Employees 100%	HR function is driven by number of employees. A greater number of employees requires additional HR support	HR policies, payroll processing, benefits, employee surveys
Gas Control	Net Plant 100%	The greater the plant, the more control required	Gas Control labor, administration, and associated programs
Legal	Net Plant Number of Employees O&M 33.3% 33.3% 33.3%	Allocated based on the relative size of affiliate and employee count.	Employee labor and related administration and programs, including third party legal



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Regulatory	Net Plant Number of Employees O&M	33.3% 33.3% 33.3%	Allocated based on the relative size of affiliate and employee count.	Utility-wide studies or third party costs beneficial to all utilities
Environment, Health, Safety and Security	Number of Employees	100%	EHSS training, etc. is directly proportional to the number of employees	Utility-wide programs, employee labor and related administration
Procurement	O&M Capital Expenditures	50% 50%	Based on typical proportion of expenditures	Utility-wide support and related administration

Please note the allocation methodology can be adjusted based on the number of participating utilities. For example, Customer Service representatives who serve only the New Hampshire utilities will only have their indirect costs allocated, if any, based on the number of customers within New Hampshire. Labor costs associated with energy procurement are directly billed to the utilities requiring energy procurement services using timesheets.

## 6. CORPORATE CAPITAL

APUC or LUC will make capital investments for the benefit of all the utilities or facilities it owns (examples include corporate headquarters, IT systems, etc.). All capital investments kept at the corporate level benefiting all facilities will be distributed monthly in the form of an intercompany operating expense charge that captures the depreciation expense and cost of capital associated with the assets. All costs associated to service the investment will be allocated to APCo and LUC's utilities based on that department's allocation where the capital investment is made. For example, if the capital investment is made in Human Resources then the allocation methodology used for Human Resources to allocate non-capital indirect costs as shown in Table 4a will be used to allocate the charge associated with the corporate capital expenditures, including the cost of capital, depreciation, property tax, operation and maintenance costs and all other associated costs. Any corporate capital charges allocated to LUC are then reallocated to individual companies using the Utility Four-Factor Methodology set forth in CAM Table 2.

## 7. UPDATING ALLOCATIONS

Allocation percentages<sup>10</sup> are updated annually. These annual updates to the allocation percentages are based on the most recent audited financial statements and other actual, year-end information. The updated percentages come into effect each April 1<sup>st</sup> and are valid through to the following March 31<sup>st</sup>. These allocations percentages are also updated if an entity is either acquired or sold.

## 8. CAM TRAINING

The oversight of the CAM is currently the responsibility of the corporate Regulatory department. Any updates or revisions are coordinated and completed by this group. The CAM, and any support material, is distributed to Finance and Regulatory staff throughout the organization at least annually. Any revisions to the CAM are distributed immediately upon finalization to this same audience. Training sessions are conducted annually to Finance, Regulatory and other affected departments. As part of the employee orientation program, new employees receive an introduction to the CAM. Further enhancements and additions to this employee training program to foster and enhance the organization's understanding of the CAM are ongoing. For example, it is anticipated that an online training module will be created and deployed across the organization, supplemented by a self-certification process.

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<sup>10</sup> To clarify, the factors and weightings are expected to remain constant. It is the underlying information used to calculate the allocation percentages that is updated annually, such as the most recent net plant figures, or the most recent numbers of employees, for example.

## 9. APPENDICES

### ***APPENDIX 1 - NARUC GUIDELINES FOR COST ALLOCATIONS***

#### **Guidelines for Cost Allocations and Affiliate Transactions:**

The following Guidelines for Cost Allocations and Affiliate Transactions (Guidelines) are intended to provide guidance to jurisdictional regulatory authorities and regulated utilities and their affiliates in the development of procedures and recording of transactions for services and products between a regulated entity and affiliates. The prevailing premise of these Guidelines is that allocation methods should not result in subsidization of non-regulated services or products by regulated entities unless authorized by the jurisdictional regulatory authority. These Guidelines are not intended to be rules or regulations prescribing how cost allocations and affiliate transactions are to be handled. They are intended to provide a framework for regulated entities and regulatory authorities in the development of their own policies and procedures for cost allocations and affiliated transactions. Variation in regulatory environment may justify different cost allocation methods than those embodied in the Guidelines.

The Guidelines acknowledge and reference the use of several different practices and methods. It is intended that there be latitude in the application of these guidelines, subject to regulatory oversight. The implementation and compliance with these cost allocations and affiliate transaction guidelines, by regulated utilities under the authority of jurisdictional regulatory commissions, is subject to Federal and state law. Each state or Federal regulatory commission may have unique situations and circumstances that govern affiliate transactions, cost allocations, and/or service or product pricing standards. For example, The Public Utility Holding Company Act of 1935 requires registered holding company systems to price "at cost" the sale of goods and services and the undertaking of construction contracts between affiliate companies.

The Guidelines were developed by the NARUC Staff Subcommittee on Accounts in compliance with the Resolution passed on March 3, 1998 entitled "Resolution Regarding Cost Allocation for the Energy Industry" which directed the Staff Subcommittee on Accounts together with the Staff Subcommittees on Strategic Issues and Gas to prepare for NARUC's consideration, "Guidelines for Energy Cost Allocations." In addition, input was requested from other industry parties.

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Various levels of input were obtained in the development of the Guidelines from the Edison Electric Institute, American Gas Association, Securities and Exchange Commission, the Federal Energy Regulatory Commission, Rural Utilities Service and the National Rural Electric Cooperatives Association as well as staff of various state public utility commissions.

In some instances, non-structural safeguards as contained in these guidelines may not be sufficient to prevent market power problems in strategic markets such as the generation market. Problems arise when a firm has the ability to raise prices above market for a sustained period and/or impede output of a product or service. Such concerns have led some states to develop codes of conduct to govern relationships between the regulated utility and its non-regulated affiliates. Consideration should be given to any "unique" advantages an incumbent utility would have over competitors in an emerging market such as the retail energy market. A code of conduct should be used in conjunction with guidelines on cost allocations and affiliate transactions.

### A. DEFINITIONS

1. Affiliates - companies that are related to each other due to common ownership or control.
2. Attestation Engagement - one in which a certified public accountant who is in the practice of public accounting is contracted to issue a written communication that expresses a conclusion about the reliability of a written assertion that is the responsibility of another party.
3. Cost Allocation Manual (CAM) - an indexed compilation and documentation of a company's cost allocation policies and related procedures.
4. Cost Allocations - the methods or ratios used to apportion costs. A cost allocator can be based on the origin of costs, as in the case of cost drivers; cost-causative linkage of an indirect nature; or one or more overall factors (also known as general allocators).
5. Common Costs - costs associated with services or products that are of joint benefit between regulated and non-regulated business units.
6. Cost Driver - a measurable event or quantity which influences the level of costs incurred and which can be directly traced to the origin of the costs themselves.

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7. Direct Costs - costs which can be specifically identified with a particular service or product.
8. Fully Allocated costs - the sum of the direct costs plus an appropriate share of indirect costs.
9. Incremental pricing - pricing services or products on a basis of only the additional costs added by their operations while one or more pre-existing services or products support the fixed costs.
10. Indirect Costs - costs that cannot be identified with a particular service or product. This includes but not limited to overhead costs, administrative and general, and taxes.
11. Non-regulated - that which is not subject to regulation by regulatory authorities.
12. Prevailing Market Pricing - a generally accepted market value that can be substantiated by clearly comparable transactions, auction or appraisal.
13. Regulated - that which is subject to regulation by regulatory authorities.
14. Subsidization - the recovery of costs from one class of customers or business unit that are attributable to another.

## B. COST ALLOCATION PRINCIPLES

The following allocation principles should be used whenever products or services are provided between a regulated utility and its non-regulated affiliate or division.

1. To the maximum extent practicable, in consideration of administrative costs, costs should be collected and classified on a direct basis for each asset, service or product provided.
2. The general method for charging indirect costs should be on a fully allocated cost basis. Under appropriate circumstances, regulatory authorities may consider incremental cost, prevailing market pricing or other methods for allocating costs and pricing transactions among affiliates.

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3. To the extent possible, all direct and allocated costs between regulated and non-regulated services and products should be traceable on the books of the applicable regulated utility to the applicable Uniform System of Accounts. Documentation should be made available to the appropriate regulatory authority upon request regarding transactions between the regulated utility and its affiliates.
4. The allocation methods should apply to the regulated entity's affiliates in order to prevent subsidization from, and ensure equitable cost sharing among the regulated entity and its affiliates, and vice versa.
5. All costs should be classified to services or products which, by their very nature, are either regulated, non-regulated, or common to both.
6. The primary cost driver of common costs, or a relevant proxy in the absence of a primary cost driver, should be identified and used to allocate the cost between regulated and non-regulated services or products.
7. The indirect costs of each business unit, including the allocated costs of shared services, should be spread to the services or products to which they relate using relevant cost allocators.

## C. COST ALLOCATION MANUAL (NOT TARIFFED)

Each entity that provides both regulated and non-regulated services or products should maintain a cost allocation manual (CAM) or its equivalent and notify the jurisdictional regulatory authorities of the CAM's existence. The determination of what, if any, information should be held confidential should be based on the statutes and rules of the regulatory agency that requires the information. Any entity required to provide notification of a CAM(s) should make arrangements as necessary and appropriate to ensure competitively sensitive information derived therefrom be kept confidential by the regulator. At a minimum, the CAM should contain the following:

1. An organization chart of the holding company, depicting all affiliates, and regulated entities.
2. A description of all assets, services and products provided to and from the regulated entity and each of its affiliates.

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3. A description of all assets, services and products provided by the regulated entity to non-affiliates.
4. A description of the cost allocators and methods used by the regulated entity and the cost allocators and methods used by its affiliates related to the regulated services and products provided to the regulated entity.

### D. AFFILIATE TRANSACTIONS (NOT TARIFFED)

The affiliate transactions pricing guidelines are based on two assumptions. First, affiliate transactions raise the concern of self-dealing where market forces do not necessarily drive prices. Second, utilities have a natural business incentive to shift costs from non-regulated competitive operations to regulated monopoly operations since recovery is more certain with captive ratepayers. Too much flexibility will lead to subsidization. However, if the affiliate transaction pricing guidelines are too rigid, economic transactions may be discouraged.

The objective of the affiliate transactions' guidelines is to lessen the possibility of subsidization in order to protect monopoly ratepayers and to help establish and preserve competition in the electric generation and the electric and gas supply markets. It provides ample flexibility to accommodate exceptions where the outcome is in the best interest of the utility, its ratepayers and competition. As with any transactions, the burden of proof for any exception from the general rule rests with the proponent of the exception.

1. Generally, the price for services, products and the use of assets provided by a regulated entity to its non-regulated affiliates should be at the higher of fully allocated costs or prevailing market prices. Under appropriate circumstances, prices could be based on incremental cost, or other pricing mechanisms as determined by the regulator.
2. Generally, the price for services, products and the use of assets provided by a non-regulated affiliate to a regulated affiliate should be at the lower of fully allocated cost or prevailing market prices. Under appropriate circumstances, prices could be based on incremental cost, or other pricing mechanisms as determined by the regulator.
3. Generally, transfer of a capital asset from the utility to its non-regulated affiliate should be at the greater of prevailing market price or net book value, except as



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otherwise required by law or regulation. Generally, transfer of assets from an affiliate to the utility should be at the lower of prevailing market price or net book value, except as otherwise required by law or regulation. To determine prevailing market value, an appraisal should be required at certain value thresholds as determined by regulators.

4. Entities should maintain all information underlying affiliate transactions with the affiliated utility for a minimum of three years, or as required by law or regulation.

### E. AUDIT REQUIREMENTS

1. An audit trail should exist with respect to all transactions between the regulated entity and its affiliates that relate to regulated services and products. The regulator should have complete access to all affiliate records necessary to ensure that cost allocations and affiliate transactions are conducted in accordance with the guidelines. Regulators should have complete access to affiliate records, consistent with state statutes, to ensure that the regulator has access to all relevant information necessary to evaluate whether subsidization exists. The auditors, not the audited utilities, should determine what information is relevant for a particular audit objective. Limitations on access would compromise the audit process and impair audit independence.

2. Each regulated entity's cost allocation documentation should be made available to the company's internal auditors for periodic review of the allocation policy and process and to any jurisdictional regulatory authority when appropriate and upon request.

3. Any jurisdictional regulatory authority may request an independent attestation engagement of the CAM. The cost of any independent attestation engagement associated with the CAM, should be shared between regulated and non-regulated operations consistent with the allocation of similar common costs.

4. Any audit of the CAM should not otherwise limit or restrict the authority of state regulatory authorities to have access to the books and records of and audit the operations of jurisdictional utilities.

5. Any entity required to provide access to its books and records should make arrangements as necessary and appropriate to ensure that competitively sensitive information derived therefrom be kept confidential by the regulator.



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### F. REPORTING REQUIREMENTS

1. The regulated entity should report annually the dollar amount of non-tariffed transactions associated with the provision of each service or product and the use or sale of each asset for the following:

- a. Those provided to each non-regulated affiliate.
- b. Those received from each non-regulated affiliate.
- c. Those provided to non-affiliated entities.

2. Any additional information needed to assure compliance with these Guidelines, such as cost of service data necessary to evaluate subsidization issues, should be provided.

Source:

<http://www.naruc.org/Publications/Guidelines%20for%20Cost%20Allocations%20and%20Affiliate%20Transactions.pdf>

### ***APPENDIX 2 – DETAILED EXPLANATION OF APUC COSTS***

#### **1. APUC STRATEGIC MANAGEMENT COSTS**

Strategic management decisions are critical for any public utility. The need for strategic management is even more pronounced for APUC as a publicly traded company, which depends on access to capital funding through public sales of units. APUC seeks to hire talented strategic managers that aid in running each facility owned by the company as efficiently and effectively as possible. This ensures the long term health of each utility and ensures that rates are kept as low as possible without compromising the level of service. It also facilitates each regulated utility's access to necessary capital funding at reduced costs. The costs included in Strategic Management Costs fall into the following categories.

##### **a. Board of Directors**

The Board of Directors provides strategic oversight on all company affairs including high level approvals of strategy, operation and maintenance budgets, capital budgets, etc. In addition, the Board of Directors provides corporate governance and ensures that capital and costs are incurred prudently, which ultimately protects ratepayers.

##### **b. General Legal Services**

General legal services involve legal matters not specific to any single facility, including review of audited financial statements, annual information filings, Sedar filings, review of contracts with credit facilities, incorporation, tax issues of a legal nature, market compliance, and other similar legal costs. These legal services are required in order for APUC to provide capital funding to individual utilities, without which the utilities could not provide adequate service. Additionally, the services ensure that APUC's subsidiaries remain compliant in all aspects of operations and prevent those entities from being exposed to unnecessary risks.

##### **c. Professional Services**

Professional Services including strategic plan reviews, capital market advisory services, ERP System maintenance, benefits consulting, and other similar professional services. By providing these services at a parent level, the subsidiaries are able to benefit from economies of scale. Additionally, some of these services improve APUC's access to capital which benefits all of its subsidiaries.

### 2. ACCESS TO CAPITAL MARKETS

One of APUC's primary functions is to ensure its subsidiaries have access to quality capital. APUC is listed on the Toronto Stock Exchange, a leading financial market. In order to allow its subsidiaries to have continued access to those capital markets, APUC incurs the following costs. These services and costs are a prerequisite to the subsidiaries continued access to those capital markets.

#### a. License and Permit Fees

In connection with APUC's participation in the Toronto Stock Exchange, APUC incurs certain license and permit fees such as Sedar fees, annual filing fees, licensing fees, etc. These licensing and permit fees are required in order to sell units on the Toronto Stock Exchange, which in turn provides funding for utility operations.

#### b. Escrow Fees

In connection with the payment of dividends to unit holders, APUC incurs escrow fees. Escrow fees are incurred to ensure continued access to capital and ensure continuing and ongoing investments by shareholders. Without such escrow fees, APUC's subsidiaries would not have a readily available source of capital funding.

#### c. Unit Holder Communications

Unit holder communication costs are incurred to comply with filing and regulatory requirements of the Toronto Stock Exchange and meet the expectations of shareholders. These costs include items such as news releases and unit holder conference calls. In the absence of shareholder communication costs, investors would not invest in the units of APUC, and in turn, APUC would not have capital to invest in its subsidiaries. With such communications services, the subsidiaries would not have a readily available source of capital funding.

### 3. APUC FINANCIAL CONTROLS

Financial control costs incurred by APUC include costs for audit services and tax services. These costs are necessary to ensure that the subsidiaries are operating in a manner that meets audit standards and regulatory requirements, which have strong financial and operational controls, and financial transactions are recorded

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accurately and prudently. Without these services, the regulated utilities would not have a readily available source of capital funding.

### a. Audit Fees

Audits are done on a yearly basis and reviews are performed quarterly on all facilities owned by APUC on an aggregate level. These corporate parent level audits reduce the cost of the stand-alone audits significantly for utilities which must perform its own separate audits. Where stand-alone audits are not required, ratepayers receive benefits of additional financial rigor, as well as access to capital, and financial soundness checks by third parties. Finally, during rate cases, the existence of audits provides staff and intervenors additional reliance on the company records, thus reducing overall rate case costs. The aggregate audit is necessary for the regulated utilities to have continued access to capital markets and unit holders.

### b. Tax Services

Taxes are paid on behalf of the regulated utilities at the parent level as part of a consolidated United States tax return. Tax services such as planning and filing are provided by third parties. Filing tax returns on a consolidated basis benefits each regulated utility by reducing the costs that otherwise would be incurred by such utility in filing its own separate tax return.

## 4. APUC ADMINISTRATIVE COSTS

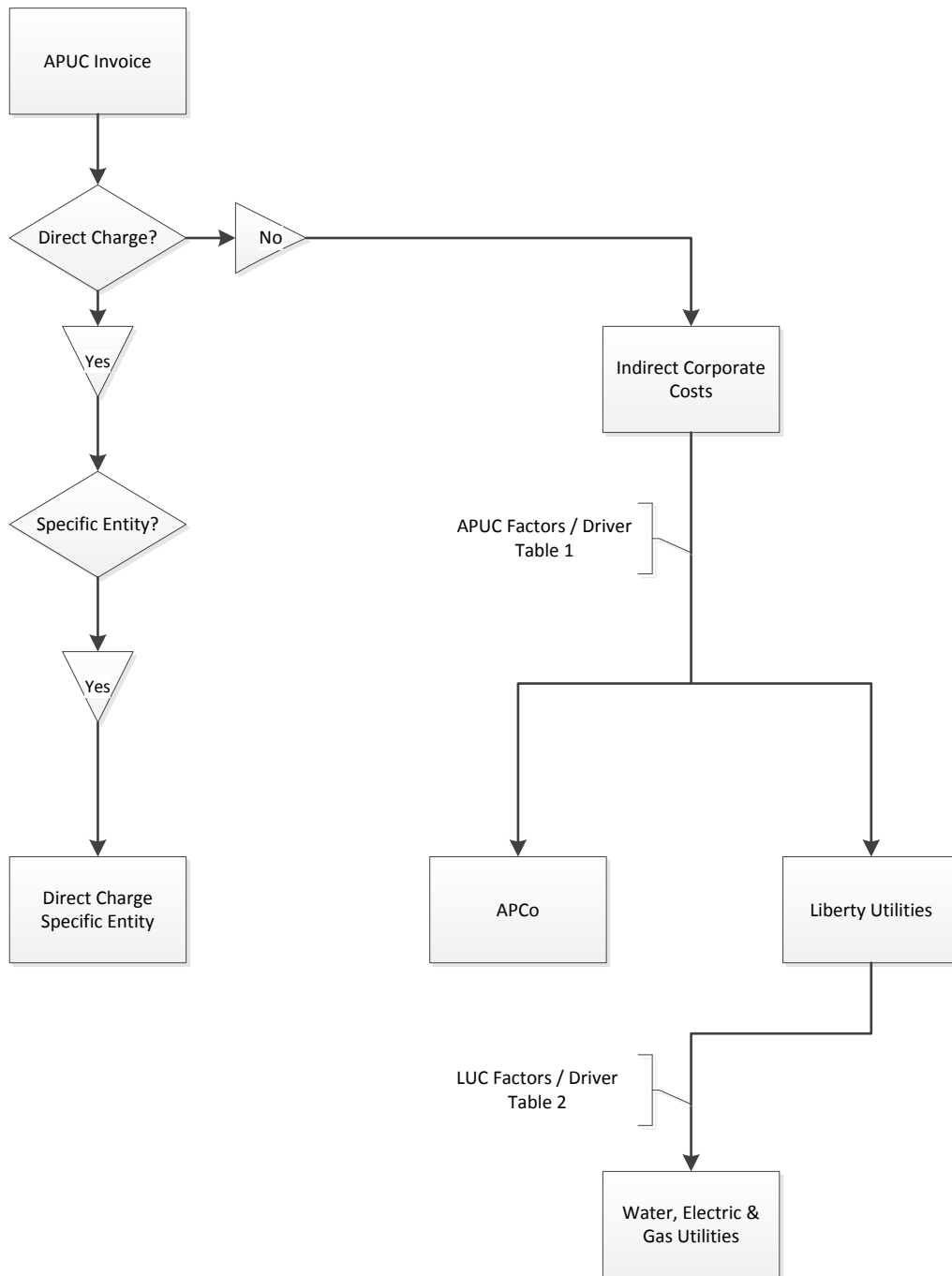
Finally, administrative costs incurred by APUC such as rent, depreciation of office furniture, depreciation of computers, and general office costs are required to house all the services mentioned above. Without these administrative costs, the employees of APUC could not perform their work and provide the necessary services to the regulated utilities. These administrative costs also include training for corporate employees.

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### ***APPENDIX 3 – LIFE OF AN APUC INVOICE***

A schematic is provided below showing the trail of an invoice received by APUC for services to be charged to its subsidiaries. The schematic is intended to visually explain the distribution of charges from APUC to APCo and Liberty Utilities companies.

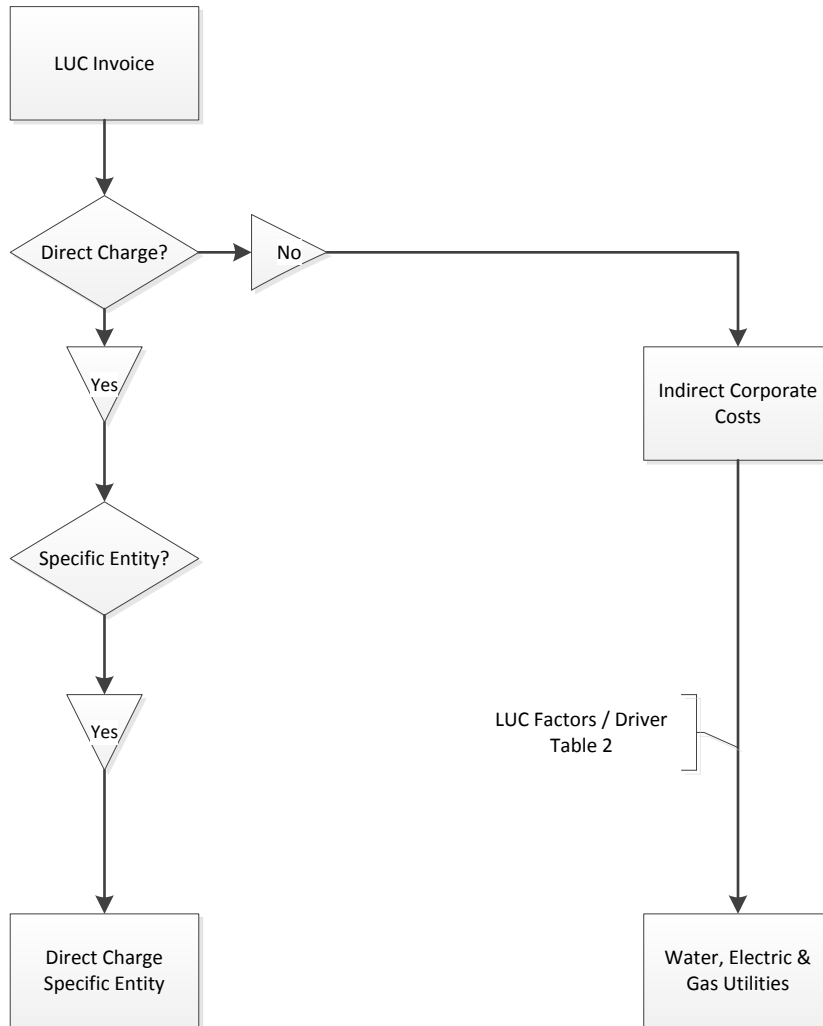


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### ***APPENDIX 4 – LIFE OF A LIBERTY UTILITIES INVOICE***

A schematic is provided below showing the trail of an invoice received by Liberty Utilities (LUC) for services to be charged to its subsidiaries. The schematic is intended to visually explain the distribution of charges from LUC to Liberty Utilities companies.

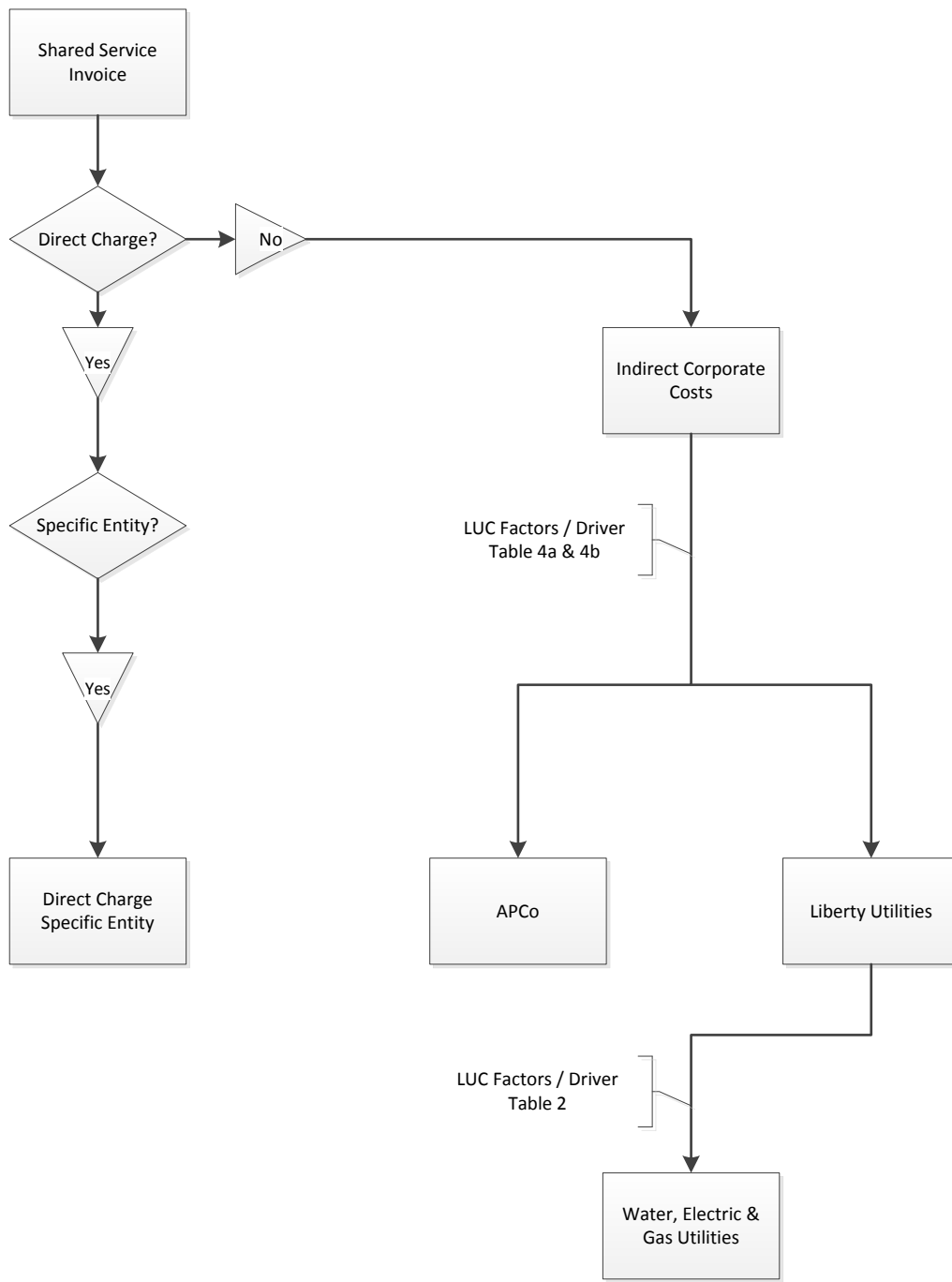


# EXHIBIT A

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### ***APPENDIX 5 – LIFE OF A SHARED SERVICES INVOICE***

A schematic is provided below showing the trail of an invoice for shared services provided within Liberty Utilities for services to be charged to affiliates and subsidiaries. The schematic is intended to visually explain the distribution of charges from shared services to APCo and Liberty Utilities companies.



## **AFFILIATE SERVICES AGREEMENT - LUC**

This Affiliate Services Agreement (this "Agreement") is effective as of the 1<sup>st</sup> day of January, 2017, by and between Liberty Utilities (Canada) Corp. ("LUC") and The Empire District Electric Company, The Empire District Gas Company, and Empire District Industries, Inc. (collectively, "Empire"). The parties to this Agreement are otherwise collectively referred to as the "Parties" or individually referred to as a "Party."

WHEREAS, LUC and Empire are both subsidiaries within the Algonquin Power & Utilities Corp. family of companies;

WHEREAS, in order to maximize efficiency and minimize costs for the Parties, LUC may perform various shared services for Empire, and Empire may provide various shared services for LUC (each a "Provider Company" and a "Receiving Company");

WHEREAS, the Parties seek to memorialize the terms and conditions governing the provision of services to one another including the manner in which costs will be charged to a Receiving Company.

THEREFORE, the Parties further agree as follows:

### **Section 1 – Provision of Services**

Section 1.1 *Consultants.* The Provider Company has and will maintain a staff trained and experienced in the provision of services of a general and administrative nature. In addition to the services of their own staff, the Provider Company will, from time to time, arrange for services of non-affiliated experts, consultants, accountants and attorneys.

Section 1.2 *Services.*

1.2.1. LUC agrees to provide and Empire agrees to accept the following types of services upon the terms and conditions set forth herein: accounting, administration, management and strategic planning, compliance, corporate finance/treasury, internal audit, human resources, information technology, rates and regulatory affairs, asset management, operations, engineering, energy services and technical support, environment, health and safety, and security, customer service, procurement, risk management, legal, training, communications, and utility planning and business development.

1.2.1. From time to time, Empire may provide to LUC, and LUC agrees to accept the following types of services upon the terms and conditions set forth herein: managerial, accounting, human resources, information technology, rates and regulatory affairs, environment, health and safety, and security, customer service, legal, engineering and operations, and procurement.



## Section 2 – Records and Charges

Section 2.1 *Records.* All services rendered under this Agreement will be provided at actual cost thereof. Records will be maintained by the Provider Company in order to accumulate all costs of doing business and to determine the cost of service. These costs will include wages and salaries of employees and related expenses such as insurance, taxes, pensions and other employee welfare expenses, and rent, light, heat, telephone, supplies, and other housekeeping costs. In addition, records will be maintained of general administrative expenses, which will include the costs of operating the Provider Company as a corporate entity.

The Provider Company shall maintain adequate books and records with respect to the transactions subject to this Agreement to specifically identify costs subject to allocation, particularly with respect to their origin. In addition, the records must be adequately supported in a manner sufficient to justify recovery of the costs in the rates of the Receiving Company, where applicable. The Provider Company shall be responsible for maintaining internal controls to ensure the costs associated with transactions covered by the Agreement are properly and consistently allocated and billed in accordance with the terms and provisions of this Agreement. The Receiving Company shall each maintain books and records so that the amounts billed by the Provider Company can be readily determined.

Section 2.2 *Charges.* All services rendered under this Agreement will be provided at actual cost thereof and shall be done on a time sheet basis to the extent possible. All employee costs for Provider Company employees who are dedicated to and perform work for the Receiving Company are to be paid by Provider Company and direct charged to the Receiving Company. Direct charges shall include direct labor, direct materials, direct purchased services associated with the related asset or services, and overhead amounts. Hourly rates for employees shall be fully loaded, *i.e.*, will include wages/salaries of employees and related expenses such as insurance, taxes, pensions and other employee welfare expenses. Employee costs not included within the fully loaded hourly rate, *e.g.*, a worker's compensation claim, shall be charged to the Receiving Company based on the amount of time that the employee dedicates to the Receiving Companies. Where service cannot be direct charged, each Provider Company shall charge the Receiving Company based on the allocation factors and methodologies set forth in each Party's then effective Cost Allocation Manual ("CAM"). Each of Algonquin Power & Utilities Corp. and The Empire District Electric Company's current CAMs are included herein as **Attachment A**.

## Section 3 - Term

Section 3.1 *Term.* The effective date of this Agreement shall be the date noted above and shall continue unless terminated by any of the Receiving Companies or the Provider Company giving thirty days' written notice to the other of such termination at the end of any month. Any such termination shall not affect the terminating party's accrued rights and obligations under this Agreement arising prior to the effective date of termination. This Agreement shall not be amended except by a written instrument signed by an

authorized representative of each of the Parties hereto.

#### **Section 4 – Confidential Information**

Section 4.1 *Confidential Information.* Each Party shall treat in confidence all information that it shall have obtained regarding the other Parties and their respective businesses during the course of the performance of this Agreement. Such information shall not be communicated to any person other than the parties to this Agreement, except to the extent disclosure of such information is required by a governmental authority. If a Party is required to disclose confidential information to a governmental authority, such Party shall take reasonable steps to make such disclosure confidential under the rules of such governmental authority. Information provided hereunder shall remain the sole property of the Party providing such information. The obligation of a Party to treat such information in confidence shall not apply to any information which (i) is or becomes available to such Party from a source other than the party providing such information, or (ii) is or becomes available to the public other than as a result of disclosure by such Party or its agents.

#### **Section 5 – Miscellaneous**

Section 5.1 *Compliance with Governing Law.* The services provided under this Agreement shall be performed to the extent permitted by law, and this Agreement will be subject to termination or modification at any time to the extent its performance may conflict with any federal or state law or any rule, regulation or order of a federal or state regulatory body having jurisdiction. This Agreement shall be subject to approval of any federal or state regulatory body whose approval is a legal prerequisite to its execution and performance. Cost allocations and the methods of allocation provided herein may also be subject to the jurisdiction of the Federal Energy Regulatory Commission (“FERC”) under Section 1275 of the Energy Policy Act of 2005 and the rules promulgated thereunder and, to the extent applicable, FERC determinations regarding the allocation of costs shall be dispositive.

Section 5.2 *Limitation of Liability.* Each Party acknowledges and agrees that any services provided by the Provider Company hereunder are so provided WITHOUT ANY WARRANTY (WHETHER EXPRESS, IMPLIED OR STATUTORY AND NOTWITHSTANDING ANY ORAL OR WRITTEN STATEMENT BY A PARTY’S EMPLOYEES, REPRESENTATIVES OR AGENTS TO THE CONTRARY) WHATSOEVER. ALL SUCH WARRANTIES INCLUDING, WITHOUT LIMITATION, THE WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE) ARE HEREBY DISCLAIMED AND EXCLUDED.

Section 5.3 *Exclusive Benefit.* This Agreement is intended for the exclusive benefit of the parties hereto and is not intended and shall not be deemed or construed, to create any rights in, or responsibilities to, third parties.

Section 5.4 *Assignment.* This Agreement may not be assigned by any Party without the prior written consent of all Parties.

Section 5.5 *Severability.* Wherever possible, each provision hereof shall be interpreted in such manner as to be effective and valid under applicable law, but in case any one or more of the provisions contained herein shall, for any reason, be held to be invalid, illegal or unenforceable in any respect, such provision shall be ineffective to the extent, but only to the extent, of such invalidity, illegality or enforceable provision or provisions or any other provisions hereof, unless such a construction would be unreasonable.

Section 5.6 *Waiver.* Failure by any party to insist upon strict performance of any term or condition herein shall not be deemed a waiver of any rights or remedies that such party may have against any other party nor in any way affect the validity of this Agreement or any part hereof or the right of such party thereafter to enforce each and every such provision. No waiver of any breach of this Agreement shall be held to constitute a waiver of any other subsequent breach.

Section 5.7 *Entirety.* This Agreement constitutes the entire Agreement between the Parties pertaining to the subject matter hereof and supersedes all prior Agreements, understandings, negotiations and discussions, whether oral or written between the Parties with respect to the subject matter hereof.

Section 5.8 *Counterparts.* Any number of counterparts of this Agreement may be executed, and each shall have the same force and effect as an original instrument, as if all Parties to all counterparts had signed the same instrument.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be duly executed as of the date first above mentioned.

LIBERTY UTILITIES (CANADA) CORP.

By: \_\_\_\_\_

Name: Ian Robertson

Title: Chief Executive Officer

By: \_\_\_\_\_

Name: David Bronicheski

Title: Chief Financial Officer & Treasurer

THE EMPIRE DISTRICT ELECTRIC COMPANY

By: \_\_\_\_\_

Name: David Swain

Title: Authorized Signing Officer

THE EMPIRE DISTRICT GAS COMPANY

By: \_\_\_\_\_

Name: David Swain

Title: Authorized Signing Officer

EMPIRE DISTRICT INDUSTRIES, INC.

By: \_\_\_\_\_

Name: David Swain

Title: Authorized Signing Officer

LIBERTY UTILITIES (CANADA) CORP.

By: \_\_\_\_\_

Name: Ian Robertson

Title: Chief Executive Officer

By: \_\_\_\_\_

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THE EMPIRE DISTRICT GAS COMPANY

By: 

Name: David Swain

Title: Authorized Signing Officer

EMPIRE DISTRICT INDUSTRIES, INC.

By: 

Name: David Swain

Title: Authorized Signing Officer

# EXHIBIT A

ALGONQUIN POWER & UTILITIES CORP.

# COST ALLOCATION MANUAL

V2014.1 Effective: July 1st, 2015

This document outlines the methods of direct charges and cost allocations:  
(i) between Algonquin Power & Utilities Corp. and its affiliates, including Algonquin Power Company and Liberty Utilities (Canada) Corp.; (ii) between Liberty Utilities (Canada) Corp. and its regulated utility subsidiaries; (iii) between Liberty Utilities (Canada) Corp.'s shared services functions and its affiliates, including Algonquin Power Company and Liberty Utilities (Canada) Corp.; and (iv) between Liberty Utilities Service Corp. and its affiliates.

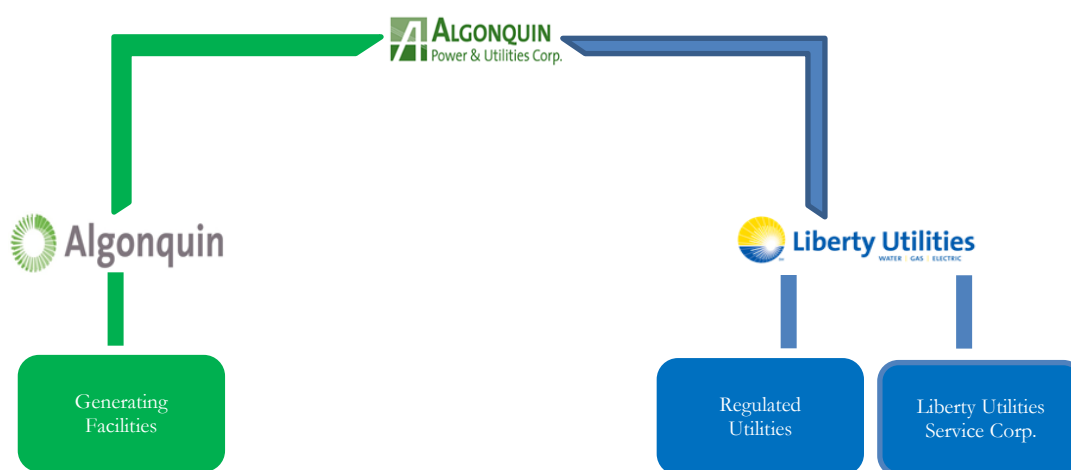
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## 1. INTRODUCTION

The purpose of this manual is to provide a detailed explanation of services provided by Algonquin Power & Utilities Corp (“APUC”), and its affiliates, Algonquin Power Company (“APCo”), Liberty Utilities (Canada) Corp. (“LUC”), and Liberty Utilities Service Corp. (“LUSC”) to the regulated utilities and to describe the Direct Charge<sup>1</sup> and Cost Allocation<sup>2</sup> Methodologies used by APUC, APCo, LUC, and LUSC. The following organization chart identifies the relationships between the separate entities.

**Figure 1: Algonquin Power & Utilities Corporate Structure**



This Cost Allocation Manual (“CAM”) has been completed in accordance and conformance with the *NARUC Guidelines for Cost Allocations and Affiliate Transactions* (“NARUC Guidelines”). More specifically, the founding principles of this Cost Allocation Manual are to a) directly charge as much as possible to the entity that procures any specific service, and b) to ensure that inappropriate subsidization of unregulated activities by regulated activities, and vice versa, does not occur. For ease of reference, the NARUC Guidelines are attached as Appendix 1.

<sup>1</sup> Direct charges (sometimes referred to as assigned costs) are costs incurred by one company for the exclusive benefit of one or more other companies, and which are directly charged (or assigned) to the company or companies that specifically benefited.

<sup>2</sup> Allocated costs are costs incurred by one company that are for the benefit of either (a) all of the Algonquin companies or (b) all of the regulated companies, and which are charged to the benefited companies using a methodology and set of logical allocation factors that establish a reasonable link between cost causation and cost recovery.



# EXHIBIT A

## COST ALLOCATION MANUAL

Costs charged and allocated pursuant to this CAM shall include direct labor, direct materials, direct purchased services associated with the related asset or services, and overhead amounts. The direct charges are assigned as follows:

- a. Tariffed rates or other pricing mechanisms established by rate setting authorities shall be used to provide all regulated services;
- b. Services not covered by (a) shall be charged by the providing party to the receiving party at fully distributed cost; and
- c. Facilities and administrative services rendered to a rate-regulated subsidiary shall be charged on the following basis:
  - (i) the prevailing price for which the service is provided for sale to the general public by the providing party (i.e., the price charged to non-affiliates if such transactions with non-affiliates constitute a substantial portion of the providing party's total revenues from such transactions) or, if no such prevailing price exists, (ii) an amount not to exceed the fully distributed cost incurred by the providing party in providing such service to the receiving party.

## 2. THE APUC CORPORATE STRUCTURE

APUC's primary business is direct interest or equity ownership in renewable and thermal power generating facilities and regulated utilities. APUC owns a widely diversified portfolio of independent power production facilities<sup>3</sup> and regulated utilities<sup>4</sup> consisting of water distribution, wastewater treatment facilities, electric and gas utilities. While power production facilities are located in both Canada and the United States, regulated utility operations are exclusively in the United States. APUC is publicly traded on the Toronto Stock Exchange<sup>5</sup>. Its structure as a publicly traded holding company provides substantial benefits to its regulated utilities through access to capital markets.

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<sup>3</sup> All power production (i.e. generation) facilities are found within Algonquin Power Company within the APUC corporate structure.

<sup>4</sup> All distribution utilities are found within Liberty Utilities (Canada) Corp. within the APUC corporate structure.

<sup>5</sup> Common shares and preferred shares are traded on the Toronto Stock Exchange (TSX) under the symbols AQN, AQN.PR.A and AQN.PR.D. Additional corporate information can be found at the company's website, [algonquinpower.com](http://algonquinpower.com).

APUC is the ultimate corporate parent and affiliate that provides financial, strategic management, corporate governance, administrative and support services to LUC and its subsidiaries as well as to the numerous generation assets held by APCo. The services provided by APUC are necessary for LUC and its subsidiaries to have access to capital markets for capital projects and operations. These services are expensed at APUC and are performed for the benefit of APCo and LUC and their respective businesses.

APUC and its affiliates capitalize on APUC's expertise and access to the capital markets through the use of certain shared services, which maximizes economies of scale and minimizes redundancy. In short, it provides for maximum expertise at lower costs. Further, the use of shared expertise allows each of the entities to receive a benefit they may not be able to achieve on a stand-alone basis such as strategic management advice and access to capital at more competitive rates.

### **3. SCOPE OF SERVICES FROM APUC AND APCO AMONG AFFILIATES AND HOW THOSE COSTS ARE DISTRIBUTED**

Each distribution utility can be assigned and/or allocated costs from APUC, LUC and LUSC. This section provides an overview of the services and the cost methodology for APUC. In addition, this section also addresses any costs and services that may arise from APCo.

#### **3.1 Labor Services and Cost Allocation from APUC to LUC and APCo**

##### **3.1.1 Description of the APUC Services and Costs**

APUC provides benefits to its affiliate companies by use of certain shared services. APUC charges labor rates for these shared services at cost, which is the dollar hourly rate per employee as recorded in APUC's payroll systems, grossed up for burdens such as payroll taxes, health benefits, retirement plans, other insurance provided to employees, and other employee benefits. These labor costs are charged directly based on timesheets to the extent possible. If labor is for the benefit of all subsidiaries then the allocation methodologies used for non-labor costs are applied.

# EXHIBIT A

## COST ALLOCATION MANUAL

APUC's non-labor services include Financing Services. As used herein Financing Services means the selling of units to public investors in order to generate the funding and capital necessary (be it short term or long term funding, including equity and debt) for LUC and APCo as well as providing legal services in connection with the issuance of public debt.

The capital and funds obtained from the sale of shares in APUC are used by LUC and APCo for current and future capital investments. The services provided by APUC are critical and necessary to LUC and APCo because without those services they would not have a readily available source of capital funding. Further, relatively small utilities may have difficulty attracting capital on a stand-alone basis.

The services provided by APUC specifically optimize the performance of the utilities, keeping rates low for customers while ensuring access to capital is available. If the utilities did not have access to the services provided by APUC, then they would be forced to incur associated costs for financing, capital investment, audits, taxes and other similar services on a stand-alone basis, which would substantially increase such costs. Simply put, without incurring these costs, APUC would not be able to invest capital in its subsidiaries, including the regulated utilities.

In connection with the provision of Financing Services, APUC incurs the following types of costs: (i) strategic management costs (board of director, third-party legal services, accounting services, tax planning and filings, insurance, and required auditing); (ii) capital access costs (communications, investor relations, trustee fees, escrow and transfer agent fees); (iii) financial control costs (audit and tax expenses); and (iv) administrative (rent, depreciation, general office costs). See Appendix 2 for a more detailed discussion of the costs incurred by APUC.

Non-labor costs, excluding corporate capital, are pooled and allocated to LUC's subsidiaries and APCo using the method summarized in Table 1. Each corporate cost type, or function, has been carefully reviewed to properly identify the factors driving those costs. Each function or cost type is typically driven by more than one factor and each has been assigned an appropriate weighting. Table 1 includes brief commentary on the rationale for each cost driver and weighting, along with examples for each cost type.

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## COST ALLOCATION MANUAL

**Table 1: Summary of Corporate Allocation Method of APUC Indirect Costs**

Type of Cost	Allocation Methodology	Rationale	Examples
Legal Costs	Net Plant 33.3% Number of Employees 33.3% O&M 33.3%	This function is driven by factors which include Net Plant, as typically the higher the value of plant, the more legal work it attracts; similarly, a greater number of employees are typically more indicative of larger facilities that require greater levels of attention; and O&M costs tend to be a third factor indicative of size and legal complexity.	Employee labor and related administration and programs; Third party legal
Tax Services	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by a variety of factors that influence the size and relative tax complexity, including Revenues, O&M and Net Plant. Tax activity can be driven by each of these factors.	Employee labor and related administration and programs, including Third party tax advice and services
Audit	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by a variety of factors that influence the size	Employee labor and related administration and programs,

# EXHIBIT A

## COST ALLOCATION MANUAL

			and complexity of Audit, including Revenues, O&M and Net Plant. Audit activity can be driven by each of these factors.	including Third party accounting and audit services
Investor Relations	Revenue 33.3% O&M 33.3% Net Plant 33.3%		This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Employee labor and related administration and programs, including third party Investor day communications and materials
Director Fees and Insurance	Revenue 33.3% O&M 33.3% Net Plant 33.3%		This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Board of Director fees, insurance and administration
Licenses, Fees and Permits	Revenue 33.3% O&M 33.3% Net Plant 33.3%		This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Third party costs
Escrow and Transfer Agent Fees	Revenue 33.3% O&M 33.3% Net Plant 33.3%		This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Third party costs

# EXHIBIT A

## COST ALLOCATION MANUAL

Other Professional Services	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Third party costs
Office Administration	Oakville Employees 50% Square Footage 50%	This function is driven by factors which are indicative of number of employees and square footage utilized by these employees.	Office space and utility costs. Employee labor and related administration
Executives	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Employee labor cost that is not directly attributable to any entity

Notwithstanding the above, if a charge is related either solely to the regulated utility business, i.e., LUC, or to the power generation business, i.e., APCo, then all of those costs will be direct charged, or assigned, to the business segment for which they are incurred.

Lastly, if a cost can be directly attributable to a specific entity, it will be directly charged to that entity.

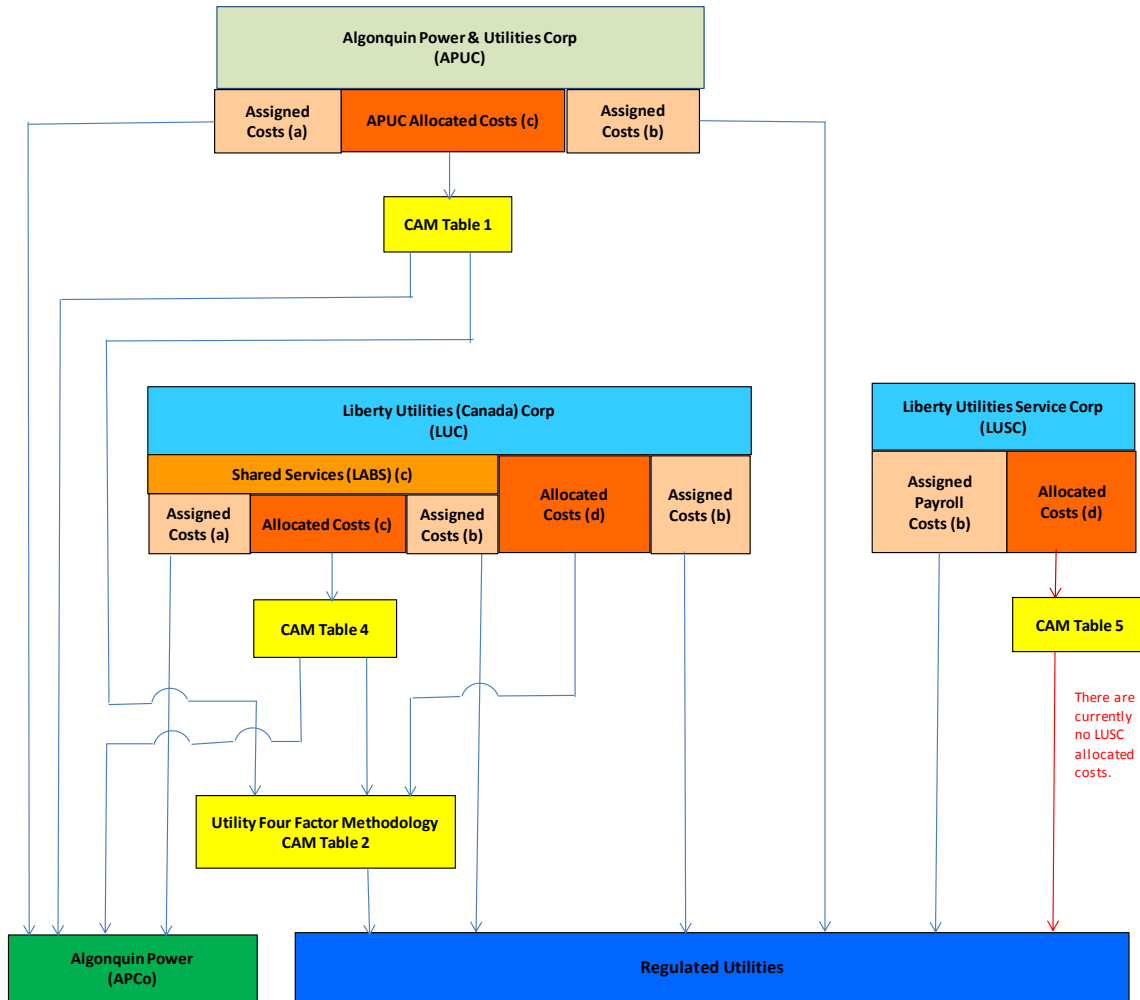
### 3.1.2 Description of the APUC Cost Flows

Please refer to Figure 2 for a diagram of the various flows of costs that may arise from each affiliate, including APUC.

# EXHIBIT A

## COST ALLOCATION MANUAL

**Figure 2: Illustration of APUC Corporate Cost Distributions**



- (a) Costs that are directly assignable to unregulated companies
- (b) Costs that are directly assignable to regulated companies
- (c) Costs that benefit both unregulated and regulated operations
- (d) Costs that benefit all regulated operations

As illustrated in Figure 2 and as described above, APUC incurs three types of costs that are passed on to its direct and indirect subsidiaries. The first type is APUC's costs that directly benefit a particular specific unregulated company, which are directly assigned to that unregulated company. The second type is APUC's costs that directly benefit a particular regulated company, which are directly assigned to that regulated company. The third type are APUC's remaining costs that benefit the entire enterprise (both regulated and unregulated), which are allocated between regulated and unregulated company groups pursuant to CAM Table 1. Information within Table 1 includes: (a) each type of cost incurred by APUC that is to be allocated between regulated and unregulated parts of the business; (b) the factors used to allocate each type of cost between regulated and unregulated activity; (c)



# EXHIBIT A

## COST ALLOCATION MANUAL

the rationale for selecting the factors that are used for allocation; and (d) examples of the specific allocated costs. The costs allocated to the regulated companies as a group are then reallocated to individual companies using the Utility Four-Factor allocation methodology set forth in CAM Table 2 (described below), resulting in utility-specific allocated charges from APUC.

For an example of how an APUC invoice would be assigned or allocated, please see Appendix 3.

Certain costs, which are incurred for the benefit of APUC's businesses, are not allocated to any subsidiary. These include costs such as certain corporate travel and certain overheads.

### **3.2 Labor Services and Cost Allocation From APCo To LUC**

From time to time, APCo may provide Engineering and Technical Labor to LUC or its utilities. These charges plus an allocation for corporate overheads such as rent, materials/supplies, etc. are capitalized and directly charged to the relevant utility.

From time to time, APCo employees may provide administrative support to LUC or its utilities. These charges are direct charged using time sheets.

## **4. SCOPE OF SERVICES PROVIDED BY LUC TO ITS SUBSIDIARIES, APUC AND APCO, AND HOW THOSE COSTS ARE DISTRIBUTED**

Each distribution utility can be assigned and/or allocated costs from APUC, LUC and LUSC. This section provides an overview of the services and the cost methodology for LUC.

### **4.1 Overview of LUC Services and Costs**

Please refer to Figure 2 for a diagram of the various flows of costs that may arise from each affiliate, including LUC.

As illustrated in Figure 2, LUC incurs three types of costs that are passed on to other direct or indirect subsidiaries. The first type is an LUC cost that directly benefits a particular regulated company, which is directly assigned to that regulated



# EXHIBIT A

## COST ALLOCATION MANUAL

company. The second type is an LUC cost that benefits all of the regulated companies, which is allocated using the Utility Four-Factor Methodology described in CAM Table 2. Both of these cost types are described in section 4.2 below.

The third type of costs arising from LUC are those from shared services<sup>6</sup> that benefit both the regulated group of companies and the unregulated group of companies within the Liberty / Algonquin family, which are allocated between the two groups pursuant to the methodology described in section 4.3 and as set forth in CAM Table 4.

### 4.2 LUC Services and Costs Provided to Utilities

LUC provides its regulated utilities with the following services: accounting, administration, corporate finance, human resources (including training and development), information technology, rates and regulatory affairs, environment, health, safety, and security, customer service, procurement, risk management, legal, and utility planning. The following are examples of some of the services provided: (i) budgeting, forecasting, and financial reporting services including preparation of reports and preservation of records, cash management (including electronic fund transfers, cash receipts processing, managing short-term borrowings and investments with third parties); (ii) development of customer service policies and procedures; (iii) development of human resource policies and procedures; (iv) selection of information systems and equipment for accounting, engineering, administration, customer service, emergency restoration and other functions and implementation thereof; (v) development, placement and administration of insurance coverages and employee benefit programs, including group insurance and retirement annuities, property inspections and valuations for insurance; (vi) purchasing services including preparation and analysis of product specifications, requests for proposals and similar solicitations; and vendor and vendor-product evaluations; (vii) energy procurement oversight and load forecasting; and (viii) development of regulatory strategy.

LUC will assign costs that can be directly attributable to a specific utility. These include direct labor and direct non-labor costs. However, the indirect LUC costs cannot be directly attributed to an individual utility. LUC allocates its indirect

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<sup>6</sup> As discussed later, LUC costs that benefit both regulated and unregulated businesses are incurred within Liberty Algonquin Business Services (“LABS”), which is a business unit within LUC that serves both regulated and unregulated entities.

# EXHIBIT A

## COST ALLOCATION MANUAL

labor and indirect non-labor costs, including capital costs, to its regulated utilities using a Utility Four-Factor Methodology. LUC uses the Utility Four-Factor Methodology to allocate costs incurred for the benefit of all of its regulated assets (“System-Wide Costs”) to all of its utilities.

The Utility Four-Factor Methodology allocates costs by relative size of the utilities. The methodology used by LUC involves four allocating factors, or drivers: (1) Utility Plant; (2) Total Customers; (3) Non-Labor Expenses; and (4) Labor, with each factor assigned an equal weight, as shown in Table 2 below.

**Table 2: Utility Four-Factor Methodology Factors and Weightings**

Factor	Weight
Utility Plant	25%
Customer Count	25%
Non-Labor Expenses	25%
Labor	25%
<b>Total</b>	<b>100%</b>

LUC also uses the Utility Four-Factor Methodology to allocate to its regulated utilities the system-wide indirect labor and indirect non-labor costs allocated to LUC from APUC.

Table 3 provides a simplified hypothetical example to demonstrate how the Utility Four-Factor Methodology would be calculated based on ownership of only two hypothetical utilities.

**Table 3: Utility Four-Factor Methodology Example**

Factor	Utility 1	Utility 2	Total All Utilities	Utility 1 % of Total	Factor Weight	Utility 1 Allocation
Utility Plant (\$)	727	371	1098	66%	25%	17%
Customer Count (#)	6000	1000	7000	86%	25%	21%
Labor (\$)	57	32	89	64%	25%	16%
Non-Labor Expenses (\$)	108	41	149	72%	25%	18%
<b>Total Allocation</b>						<b>72%</b>

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As can be seen from these hypothetical numbers in Table 3, Utility 1 would be allocated 72% of the total indirect costs incurred by LUC, based on its relative size and application of the Utility Four-Factor Methodology. Utility 2 would be allocated the remaining 28%. LUC has developed and utilized this methodology to better allocate costs, recognizing that larger utilities require more time and management attention and incur greater costs than smaller ones.

On occasion there may be costs which are incurred for the benefit of two or more utilities, but not all of the utilities. These costs are directly assigned to utilities as per the vendor invoice, or, if the invoice doesn't specify a share for each utility, the Utility Four-Factor Methodology is used. In this situation, the weighting is determined by only including the utilities that benefited from the service and excluding the utilities that did not receive the service.

For an example of how an LUC invoice would be assigned or allocated, please see Appendix 4.

### 4.3 Shared Services from LUC

The third type of costs arising from LUC are those from shared services<sup>7</sup> that benefit both the regulated group of companies and the unregulated group of companies within the Liberty / Algonquin family.

Consistent with the organization practices described earlier, shared services and costs (within LUC) are assigned when they are directly attributable to a specific business unit<sup>8</sup>. Labor charges for LUC shared services staff are assigned using time sheets that depict the amount of time that is to be direct charged to either LUC or APCo.

Indirect costs for services from the shared services functions that cannot be directly assigned are allocated between the regulated and unregulated business units, LUC and APCo, pursuant to the methodology set forth in CAM Tables 4a and 4b. Similar to Table 1, Tables 4a and 4b include: (a) each type of cost incurred by LUC that is to be allocated between regulated and unregulated parts of the business; (b) the factors used to allocate each type of cost between regulated and

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<sup>7</sup> Liberty Algonquin Business Services ("LABS") is a business unit found organizationally within LUC that serves both regulated and unregulated entities.

<sup>8</sup> To clarify, if a LABS service is for only one specific organization, such as the unregulated generation business, APCo, the cost will be directly charged to that business unit.

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## COST ALLOCATION MANUAL

unregulated activity; (c) the rationale for selecting the factors that are used for allocation; and (d) examples of the specific allocated costs. The costs allocated to the regulated companies as a group are then reallocated to individual companies using the Utility Four-Factor Methodology set forth in CAM Table 2, resulting in utility-specific allocated charges from LUC.

For an example of how an invoice or cost within LUC's shared services (LABS) would be assigned or allocated, please see Appendix 5.

### 4.3.1 Business Services and Corporate Services

LUC shared services that benefit the entire company, i.e., APCo and LUC, are internally referenced under two names - Business Services and Corporate Services. The services and functions within each category are shown in the tables below<sup>9</sup>. Indirect costs from Business Services and Corporate Services are allocated using the following methodology shown in Tables 4a and 4b, respectively, which are designed to closely align the costs with the driver of the activity.

**Table 4a: Summary of Corporate Allocation Method of LUC Business Services Indirect Costs**

Type of Cost	Allocation Methodology	Rationale	Examples
Information Technology	Number of Employees 90% O&M 10%	IT function is driven by factors which include number of employees and O&M. The larger the number of employees, the more support, software and IT infrastructure is required.	Enterprise wide support, architecture, etc. Third party fees

<sup>9</sup> Note that the shared service functions found in Tables 4a and 4b are unchanged from those shown in Table 4 in the prior version of the CAM. These functions have simply been reorganized into these two Tables, 4a and 4b, to show the differentiation between Business Services and Corporate Services.

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Human Resources	Number of Employees 100%	HR function is driven by number of employees. A greater number of employees requires additional HR support	HR policies, payroll processing, benefits, employee surveys
Training	Number of Employees 100%	Training is directly proportional to the number of employees per function	Courses, lectures, in house training sessions by third party providers
Facilities and Building Rent	Square Footage 100%	Office space occupied accurately reflects space requirements of each subsidiary	Corporate office building
Environment, Health, Safety and Security	Number of Employees 100%	EHSS training, etc. is directly proportional to the number of employees per function	Enterprise wide programs, employee labor and related administration
Procurement	O&M 50% Capital Expenditures 50%	Procurement function is based on typical proportion of expenditures	Enterprise wide support and related administration

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**Table 4b: Summary of Corporate Allocation Method of LUC Corporate Services Indirect Costs**

Risk Management	Net Plant Revenue O&M	33.3% 33.3% 33.3%	This function is driven by factors which reflect the relative size and complexity of Risk Management - Revenues, Net Plant and O&M costs.	Software platform, fees and administration
Financial Reporting and Administration	Revenue O&M Net Plant	33.3% 33.3% 33.3%	This function is driven by factors which reflect the relative size and complexity of Financial Reporting and Admin. - Revenues, Net Plant and O&M costs.	Employee labor and related administration and third party fees
Treasury	Capital Expenditures 25% O&M Net Plant	 50% 25%	Treasury activity is typically guided by the amount of necessary capex/plant for each utility, and operating costs/cash flow	Third party financing, employee labor and related administration and programs
Internal Audit	Net Plant O&M	25% 75%	This function is driven by factors which reflect the relative size and complexity of Internal audit activity. Larger Plant and operating costs drive of a given facility drive	Third party fees, employee labor and related administration and programs

# EXHIBIT A

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		more activity from IA.	
Communications	Number of Employees 100%	Communications cost is directly proportional to the number of employees	Enterprise wide support and related administration
Legal Costs	Net Plant 33.3% Number of Employees 33.3% O&M 33.3%	This function is driven by factors which include Net Plant, as typically the higher the value of plant, the more legal work it attracts; similarly, a greater number of employees are typically more indicative of larger facilities that require greater levels of attention; and O&M costs tend to be a third factor indicative of size and legal complexity.	Employee labor and related administration and programs, including third party legal

### 5. LIBERTY UTILITIES SERVICE CORP.

Each distribution utility can be assigned and/or allocated costs from APUC, LUC and LUSC. This section provides an overview of the services and the cost methodology for LUSC.

All U.S.-based utility employees are employed, or will be employed, by Liberty Utilities Service Corp. (LUSC). All employees' costs, such as salaries, benefits, insurances etc. are to be paid by LUSC and direct charged to the company to which the employee is dedicated and performs work. Services provided from

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LUSC to each regulated utility shall be done on a time sheet basis to the extent possible. In infrequent instances where time sheeting may not be possible, the allocation factors shown in Table 5 are to be used.

**Table 5: Summary of Allocation Method of LUSC Indirect Costs**

Type of Cost	Allocation Methodology	Rationale	Examples
Customer Care and Billing	Customer count 100%	Customer count accurately reflects the resource requirements of the Customer Care and Billing group	Customer Care and Billing employees and related administrations
IT/Tech Support	Number of Employees 100%	Technical support requirements are related to the number of employees	Tech support staff, associated administration, and required software, hardware, etc.
Human Resources	Number of Employees 100%	HR function is driven by number of employees. A greater number of employees requires additional HR support	HR policies, payroll processing, benefits, employee surveys
Gas Control	Net Plant 100%	The greater the plant, the more control required	Gas Control labor, administration, and associated programs
Legal	Net Plant 33.3% Number of Employees 33.3% O&M 33.3%	Allocated based on the relative size of affiliate and employee count.	Employee labor and related administration and programs, including third party legal



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Regulatory	Net Plant Number of Employees O&M	33.3% 33.3% 33.3%	Allocated based on the relative size of affiliate and employee count.	Utility-wide studies or third party costs beneficial to all utilities
Environment, Health, Safety and Security	Number of Employees	100%	EHSS training, etc. is directly proportional to the number of employees	Utility-wide programs, employee labor and related administration
Procurement	O&M Capital Expenditures	50% 50%	Based on typical proportion of expenditures	Utility-wide support and related administration

Please note the allocation methodology can be adjusted based on the number of participating utilities. For example, Customer Service representatives who serve only the New Hampshire utilities will only have their indirect costs allocated, if any, based on the number of customers within New Hampshire. Labor costs associated with energy procurement are directly billed to the utilities requiring energy procurement services using timesheets.

## 6. CORPORATE CAPITAL

APUC or LUC will make capital investments for the benefit of all the utilities or facilities it owns (examples include corporate headquarters, IT systems, etc.). All capital investments kept at the corporate level benefiting all facilities will be distributed monthly in the form of an intercompany operating expense charge that captures the depreciation expense and cost of capital associated with the assets. All costs associated to service the investment will be allocated to APCo and LUC's utilities based on that department's allocation where the capital investment is made. For example, if the capital investment is made in Human Resources then the allocation methodology used for Human Resources to allocate non-capital indirect costs as shown in Table 4a will be used to allocate the charge associated with the corporate capital expenditures, including the cost of capital, depreciation, property tax, operation and maintenance costs and all other associated costs. Any corporate capital charges allocated to LUC are then reallocated to individual companies using the Utility Four-Factor Methodology set forth in CAM Table 2.

## 7. UPDATING ALLOCATIONS

Allocation percentages<sup>10</sup> are updated annually. These annual updates to the allocation percentages are based on the most recent audited financial statements and other actual, year-end information. The updated percentages come into effect each April 1<sup>st</sup> and are valid through to the following March 31<sup>st</sup>. These allocations percentages are also updated if an entity is either acquired or sold.

## 8. CAM TRAINING

The oversight of the CAM is currently the responsibility of the corporate Regulatory department. Any updates or revisions are coordinated and completed by this group. The CAM, and any support material, is distributed to Finance and Regulatory staff throughout the organization at least annually. Any revisions to the CAM are distributed immediately upon finalization to this same audience. Training sessions are conducted annually to Finance, Regulatory and other affected departments. As part of the employee orientation program, new employees receive an introduction to the CAM. Further enhancements and additions to this employee training program to foster and enhance the organization's understanding of the CAM are ongoing. For example, it is anticipated that an online training module will be created and deployed across the organization, supplemented by a self-certification process.

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<sup>10</sup> To clarify, the factors and weightings are expected to remain constant. It is the underlying information used to calculate the allocation percentages that is updated annually, such as the most recent net plant figures, or the most recent numbers of employees, for example.

## 9. APPENDICES

### ***APPENDIX 1 - NARUC GUIDELINES FOR COST ALLOCATIONS***

#### **Guidelines for Cost Allocations and Affiliate Transactions:**

The following Guidelines for Cost Allocations and Affiliate Transactions (Guidelines) are intended to provide guidance to jurisdictional regulatory authorities and regulated utilities and their affiliates in the development of procedures and recording of transactions for services and products between a regulated entity and affiliates. The prevailing premise of these Guidelines is that allocation methods should not result in subsidization of non-regulated services or products by regulated entities unless authorized by the jurisdictional regulatory authority. These Guidelines are not intended to be rules or regulations prescribing how cost allocations and affiliate transactions are to be handled. They are intended to provide a framework for regulated entities and regulatory authorities in the development of their own policies and procedures for cost allocations and affiliated transactions. Variation in regulatory environment may justify different cost allocation methods than those embodied in the Guidelines.

The Guidelines acknowledge and reference the use of several different practices and methods. It is intended that there be latitude in the application of these guidelines, subject to regulatory oversight. The implementation and compliance with these cost allocations and affiliate transaction guidelines, by regulated utilities under the authority of jurisdictional regulatory commissions, is subject to Federal and state law. Each state or Federal regulatory commission may have unique situations and circumstances that govern affiliate transactions, cost allocations, and/or service or product pricing standards. For example, The Public Utility Holding Company Act of 1935 requires registered holding company systems to price "at cost" the sale of goods and services and the undertaking of construction contracts between affiliate companies.

The Guidelines were developed by the NARUC Staff Subcommittee on Accounts in compliance with the Resolution passed on March 3, 1998 entitled "Resolution Regarding Cost Allocation for the Energy Industry" which directed the Staff Subcommittee on Accounts together with the Staff Subcommittees on Strategic Issues and Gas to prepare for NARUC's consideration, "Guidelines for Energy Cost Allocations." In addition, input was requested from other industry parties.

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## COST ALLOCATION MANUAL

Various levels of input were obtained in the development of the Guidelines from the Edison Electric Institute, American Gas Association, Securities and Exchange Commission, the Federal Energy Regulatory Commission, Rural Utilities Service and the National Rural Electric Cooperatives Association as well as staff of various state public utility commissions.

In some instances, non-structural safeguards as contained in these guidelines may not be sufficient to prevent market power problems in strategic markets such as the generation market. Problems arise when a firm has the ability to raise prices above market for a sustained period and/or impede output of a product or service. Such concerns have led some states to develop codes of conduct to govern relationships between the regulated utility and its non-regulated affiliates. Consideration should be given to any "unique" advantages an incumbent utility would have over competitors in an emerging market such as the retail energy market. A code of conduct should be used in conjunction with guidelines on cost allocations and affiliate transactions.

### A. DEFINITIONS

1. Affiliates - companies that are related to each other due to common ownership or control.
2. Attestation Engagement - one in which a certified public accountant who is in the practice of public accounting is contracted to issue a written communication that expresses a conclusion about the reliability of a written assertion that is the responsibility of another party.
3. Cost Allocation Manual (CAM) - an indexed compilation and documentation of a company's cost allocation policies and related procedures.
4. Cost Allocations - the methods or ratios used to apportion costs. A cost allocator can be based on the origin of costs, as in the case of cost drivers; cost-causative linkage of an indirect nature; or one or more overall factors (also known as general allocators).
5. Common Costs - costs associated with services or products that are of joint benefit between regulated and non-regulated business units.
6. Cost Driver - a measurable event or quantity which influences the level of costs incurred and which can be directly traced to the origin of the costs themselves.

# EXHIBIT A

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7. Direct Costs - costs which can be specifically identified with a particular service or product.
8. Fully Allocated costs - the sum of the direct costs plus an appropriate share of indirect costs.
9. Incremental pricing - pricing services or products on a basis of only the additional costs added by their operations while one or more pre-existing services or products support the fixed costs.
10. Indirect Costs - costs that cannot be identified with a particular service or product. This includes but not limited to overhead costs, administrative and general, and taxes.
11. Non-regulated - that which is not subject to regulation by regulatory authorities.
12. Prevailing Market Pricing - a generally accepted market value that can be substantiated by clearly comparable transactions, auction or appraisal.
13. Regulated - that which is subject to regulation by regulatory authorities.
14. Subsidization - the recovery of costs from one class of customers or business unit that are attributable to another.

## B. COST ALLOCATION PRINCIPLES

The following allocation principles should be used whenever products or services are provided between a regulated utility and its non-regulated affiliate or division.

1. To the maximum extent practicable, in consideration of administrative costs, costs should be collected and classified on a direct basis for each asset, service or product provided.
2. The general method for charging indirect costs should be on a fully allocated cost basis. Under appropriate circumstances, regulatory authorities may consider incremental cost, prevailing market pricing or other methods for allocating costs and pricing transactions among affiliates.

# EXHIBIT A

## COST ALLOCATION MANUAL

3. To the extent possible, all direct and allocated costs between regulated and non-regulated services and products should be traceable on the books of the applicable regulated utility to the applicable Uniform System of Accounts. Documentation should be made available to the appropriate regulatory authority upon request regarding transactions between the regulated utility and its affiliates.
4. The allocation methods should apply to the regulated entity's affiliates in order to prevent subsidization from, and ensure equitable cost sharing among the regulated entity and its affiliates, and vice versa.
5. All costs should be classified to services or products which, by their very nature, are either regulated, non-regulated, or common to both.
6. The primary cost driver of common costs, or a relevant proxy in the absence of a primary cost driver, should be identified and used to allocate the cost between regulated and non-regulated services or products.
7. The indirect costs of each business unit, including the allocated costs of shared services, should be spread to the services or products to which they relate using relevant cost allocators.

## C. COST ALLOCATION MANUAL (NOT TARIFFED)

Each entity that provides both regulated and non-regulated services or products should maintain a cost allocation manual (CAM) or its equivalent and notify the jurisdictional regulatory authorities of the CAM's existence. The determination of what, if any, information should be held confidential should be based on the statutes and rules of the regulatory agency that requires the information. Any entity required to provide notification of a CAM(s) should make arrangements as necessary and appropriate to ensure competitively sensitive information derived therefrom be kept confidential by the regulator. At a minimum, the CAM should contain the following:

1. An organization chart of the holding company, depicting all affiliates, and regulated entities.
2. A description of all assets, services and products provided to and from the regulated entity and each of its affiliates.

# EXHIBIT A

## COST ALLOCATION MANUAL

3. A description of all assets, services and products provided by the regulated entity to non-affiliates.
4. A description of the cost allocators and methods used by the regulated entity and the cost allocators and methods used by its affiliates related to the regulated services and products provided to the regulated entity.

### D. AFFILIATE TRANSACTIONS (NOT TARIFFED)

The affiliate transactions pricing guidelines are based on two assumptions. First, affiliate transactions raise the concern of self-dealing where market forces do not necessarily drive prices. Second, utilities have a natural business incentive to shift costs from non-regulated competitive operations to regulated monopoly operations since recovery is more certain with captive ratepayers. Too much flexibility will lead to subsidization. However, if the affiliate transaction pricing guidelines are too rigid, economic transactions may be discouraged.

The objective of the affiliate transactions' guidelines is to lessen the possibility of subsidization in order to protect monopoly ratepayers and to help establish and preserve competition in the electric generation and the electric and gas supply markets. It provides ample flexibility to accommodate exceptions where the outcome is in the best interest of the utility, its ratepayers and competition. As with any transactions, the burden of proof for any exception from the general rule rests with the proponent of the exception.

1. Generally, the price for services, products and the use of assets provided by a regulated entity to its non-regulated affiliates should be at the higher of fully allocated costs or prevailing market prices. Under appropriate circumstances, prices could be based on incremental cost, or other pricing mechanisms as determined by the regulator.
2. Generally, the price for services, products and the use of assets provided by a non-regulated affiliate to a regulated affiliate should be at the lower of fully allocated cost or prevailing market prices. Under appropriate circumstances, prices could be based on incremental cost, or other pricing mechanisms as determined by the regulator.
3. Generally, transfer of a capital asset from the utility to its non-regulated affiliate should be at the greater of prevailing market price or net book value, except as



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## COST ALLOCATION MANUAL

otherwise required by law or regulation. Generally, transfer of assets from an affiliate to the utility should be at the lower of prevailing market price or net book value, except as otherwise required by law or regulation. To determine prevailing market value, an appraisal should be required at certain value thresholds as determined by regulators.

4. Entities should maintain all information underlying affiliate transactions with the affiliated utility for a minimum of three years, or as required by law or regulation.

### E. AUDIT REQUIREMENTS

1. An audit trail should exist with respect to all transactions between the regulated entity and its affiliates that relate to regulated services and products. The regulator should have complete access to all affiliate records necessary to ensure that cost allocations and affiliate transactions are conducted in accordance with the guidelines. Regulators should have complete access to affiliate records, consistent with state statutes, to ensure that the regulator has access to all relevant information necessary to evaluate whether subsidization exists. The auditors, not the audited utilities, should determine what information is relevant for a particular audit objective. Limitations on access would compromise the audit process and impair audit independence.

2. Each regulated entity's cost allocation documentation should be made available to the company's internal auditors for periodic review of the allocation policy and process and to any jurisdictional regulatory authority when appropriate and upon request.

3. Any jurisdictional regulatory authority may request an independent attestation engagement of the CAM. The cost of any independent attestation engagement associated with the CAM, should be shared between regulated and non-regulated operations consistent with the allocation of similar common costs.

4. Any audit of the CAM should not otherwise limit or restrict the authority of state regulatory authorities to have access to the books and records of and audit the operations of jurisdictional utilities.

5. Any entity required to provide access to its books and records should make arrangements as necessary and appropriate to ensure that competitively sensitive information derived therefrom be kept confidential by the regulator.



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### F. REPORTING REQUIREMENTS

1. The regulated entity should report annually the dollar amount of non-tariffed transactions associated with the provision of each service or product and the use or sale of each asset for the following:

- a. Those provided to each non-regulated affiliate.
- b. Those received from each non-regulated affiliate.
- c. Those provided to non-affiliated entities.

2. Any additional information needed to assure compliance with these Guidelines, such as cost of service data necessary to evaluate subsidization issues, should be provided.

Source:

<http://www.naruc.org/Publications/Guidelines%20for%20Cost%20Allocations%20and%20Affiliate%20Transactions.pdf>

### ***APPENDIX 2 – DETAILED EXPLANATION OF APUC COSTS***

#### **1. APUC STRATEGIC MANAGEMENT COSTS**

Strategic management decisions are critical for any public utility. The need for strategic management is even more pronounced for APUC as a publicly traded company, which depends on access to capital funding through public sales of units. APUC seeks to hire talented strategic managers that aid in running each facility owned by the company as efficiently and effectively as possible. This ensures the long term health of each utility and ensures that rates are kept as low as possible without compromising the level of service. It also facilitates each regulated utility's access to necessary capital funding at reduced costs. The costs included in Strategic Management Costs fall into the following categories.

##### **a. Board of Directors**

The Board of Directors provides strategic oversight on all company affairs including high level approvals of strategy, operation and maintenance budgets, capital budgets, etc. In addition, the Board of Directors provides corporate governance and ensures that capital and costs are incurred prudently, which ultimately protects ratepayers.

##### **b. General Legal Services**

General legal services involve legal matters not specific to any single facility, including review of audited financial statements, annual information filings, Sedar filings, review of contracts with credit facilities, incorporation, tax issues of a legal nature, market compliance, and other similar legal costs. These legal services are required in order for APUC to provide capital funding to individual utilities, without which the utilities could not provide adequate service. Additionally, the services ensure that APUC's subsidiaries remain compliant in all aspects of operations and prevent those entities from being exposed to unnecessary risks.

##### **c. Professional Services**

Professional Services including strategic plan reviews, capital market advisory services, ERP System maintenance, benefits consulting, and other similar professional services. By providing these services at a parent level, the subsidiaries are able to benefit from economies of scale. Additionally, some of these services improve APUC's access to capital which benefits all of its subsidiaries.

### 2. ACCESS TO CAPITAL MARKETS

One of APUC's primary functions is to ensure its subsidiaries have access to quality capital. APUC is listed on the Toronto Stock Exchange, a leading financial market. In order to allow its subsidiaries to have continued access to those capital markets, APUC incurs the following costs. These services and costs are a prerequisite to the subsidiaries continued access to those capital markets.

#### a. License and Permit Fees

In connection with APUC's participation in the Toronto Stock Exchange, APUC incurs certain license and permit fees such as Sedar fees, annual filing fees, licensing fees, etc. These licensing and permit fees are required in order to sell units on the Toronto Stock Exchange, which in turn provides funding for utility operations.

#### b. Escrow Fees

In connection with the payment of dividends to unit holders, APUC incurs escrow fees. Escrow fees are incurred to ensure continued access to capital and ensure continuing and ongoing investments by shareholders. Without such escrow fees, APUC's subsidiaries would not have a readily available source of capital funding.

#### c. Unit Holder Communications

Unit holder communication costs are incurred to comply with filing and regulatory requirements of the Toronto Stock Exchange and meet the expectations of shareholders. These costs include items such as news releases and unit holder conference calls. In the absence of shareholder communication costs, investors would not invest in the units of APUC, and in turn, APUC would not have capital to invest in its subsidiaries. With such communications services, the subsidiaries would not have a readily available source of capital funding.

### 3. APUC FINANCIAL CONTROLS

Financial control costs incurred by APUC include costs for audit services and tax services. These costs are necessary to ensure that the subsidiaries are operating in a manner that meets audit standards and regulatory requirements, which have strong financial and operational controls, and financial transactions are recorded

# EXHIBIT A

## COST ALLOCATION MANUAL

accurately and prudently. Without these services, the regulated utilities would not have a readily available source of capital funding.

### a. Audit Fees

Audits are done on a yearly basis and reviews are performed quarterly on all facilities owned by APUC on an aggregate level. These corporate parent level audits reduce the cost of the stand-alone audits significantly for utilities which must perform its own separate audits. Where stand-alone audits are not required, ratepayers receive benefits of additional financial rigor, as well as access to capital, and financial soundness checks by third parties. Finally, during rate cases, the existence of audits provides staff and intervenors additional reliance on the company records, thus reducing overall rate case costs. The aggregate audit is necessary for the regulated utilities to have continued access to capital markets and unit holders.

### b. Tax Services

Taxes are paid on behalf of the regulated utilities at the parent level as part of a consolidated United States tax return. Tax services such as planning and filing are provided by third parties. Filing tax returns on a consolidated basis benefits each regulated utility by reducing the costs that otherwise would be incurred by such utility in filing its own separate tax return.

## 4. APUC ADMINISTRATIVE COSTS

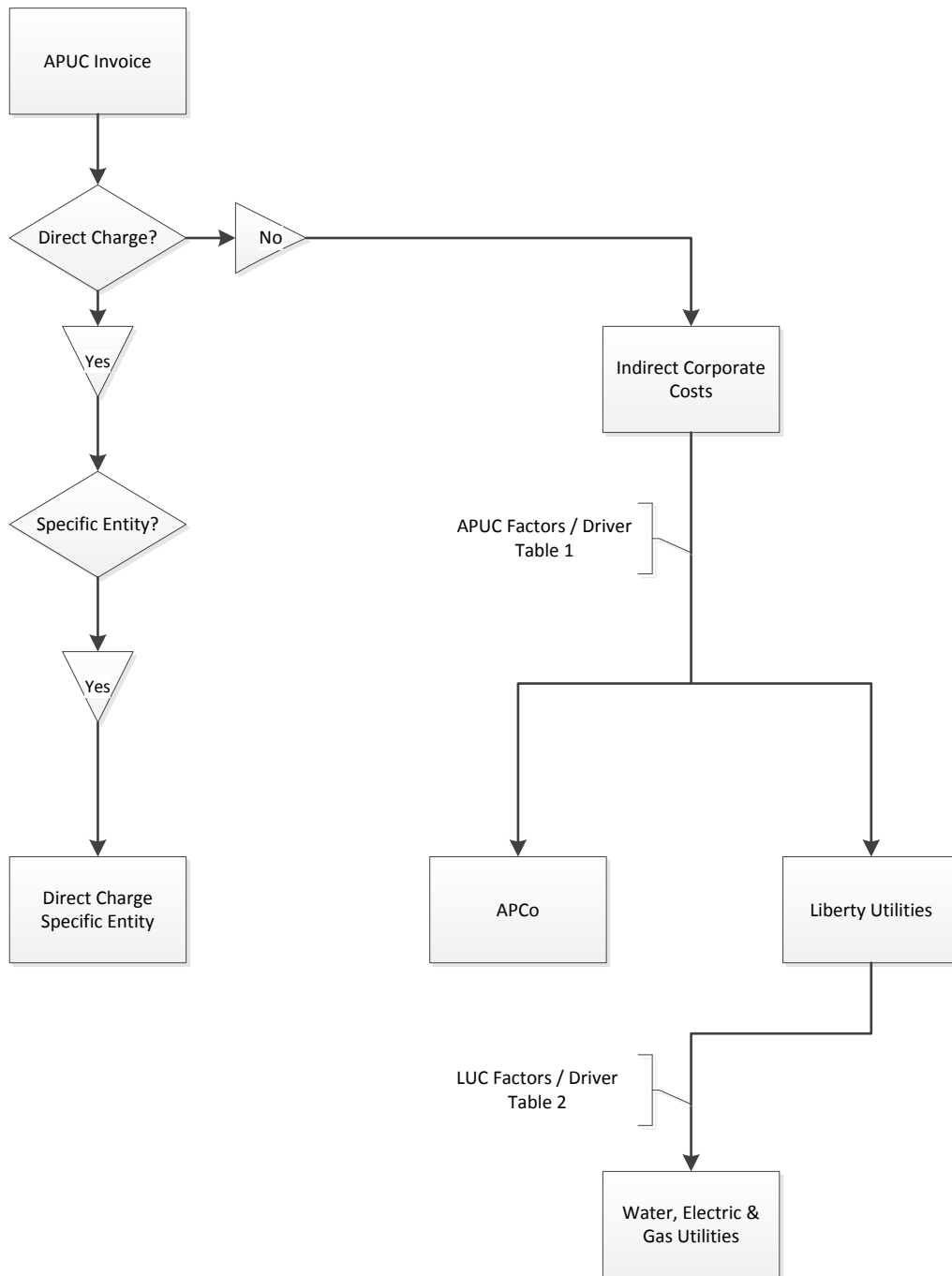
Finally, administrative costs incurred by APUC such as rent, depreciation of office furniture, depreciation of computers, and general office costs are required to house all the services mentioned above. Without these administrative costs, the employees of APUC could not perform their work and provide the necessary services to the regulated utilities. These administrative costs also include training for corporate employees.

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### ***APPENDIX 3 – LIFE OF AN APUC INVOICE***

A schematic is provided below showing the trail of an invoice received by APUC for services to be charged to its subsidiaries. The schematic is intended to visually explain the distribution of charges from APUC to APCo and Liberty Utilities companies.

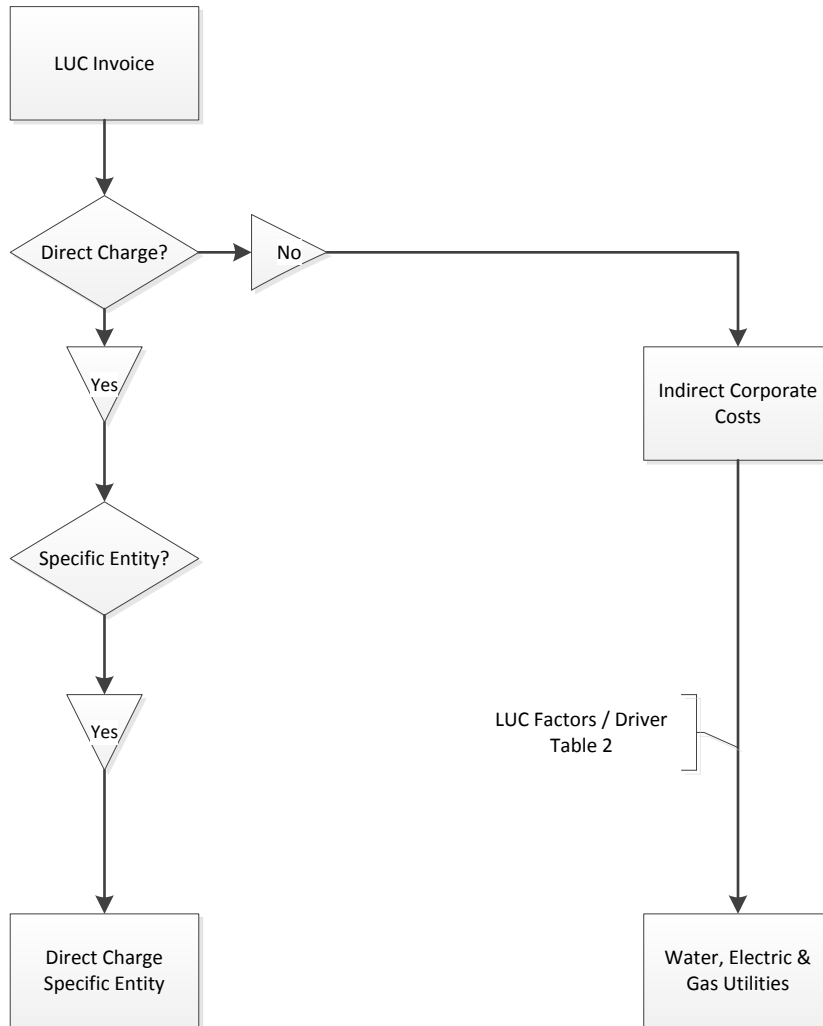


# EXHIBIT A

## COST ALLOCATION MANUAL

### ***APPENDIX 4 – LIFE OF A LIBERTY UTILITIES INVOICE***

A schematic is provided below showing the trail of an invoice received by Liberty Utilities (LUC) for services to be charged to its subsidiaries. The schematic is intended to visually explain the distribution of charges from LUC to Liberty Utilities companies.

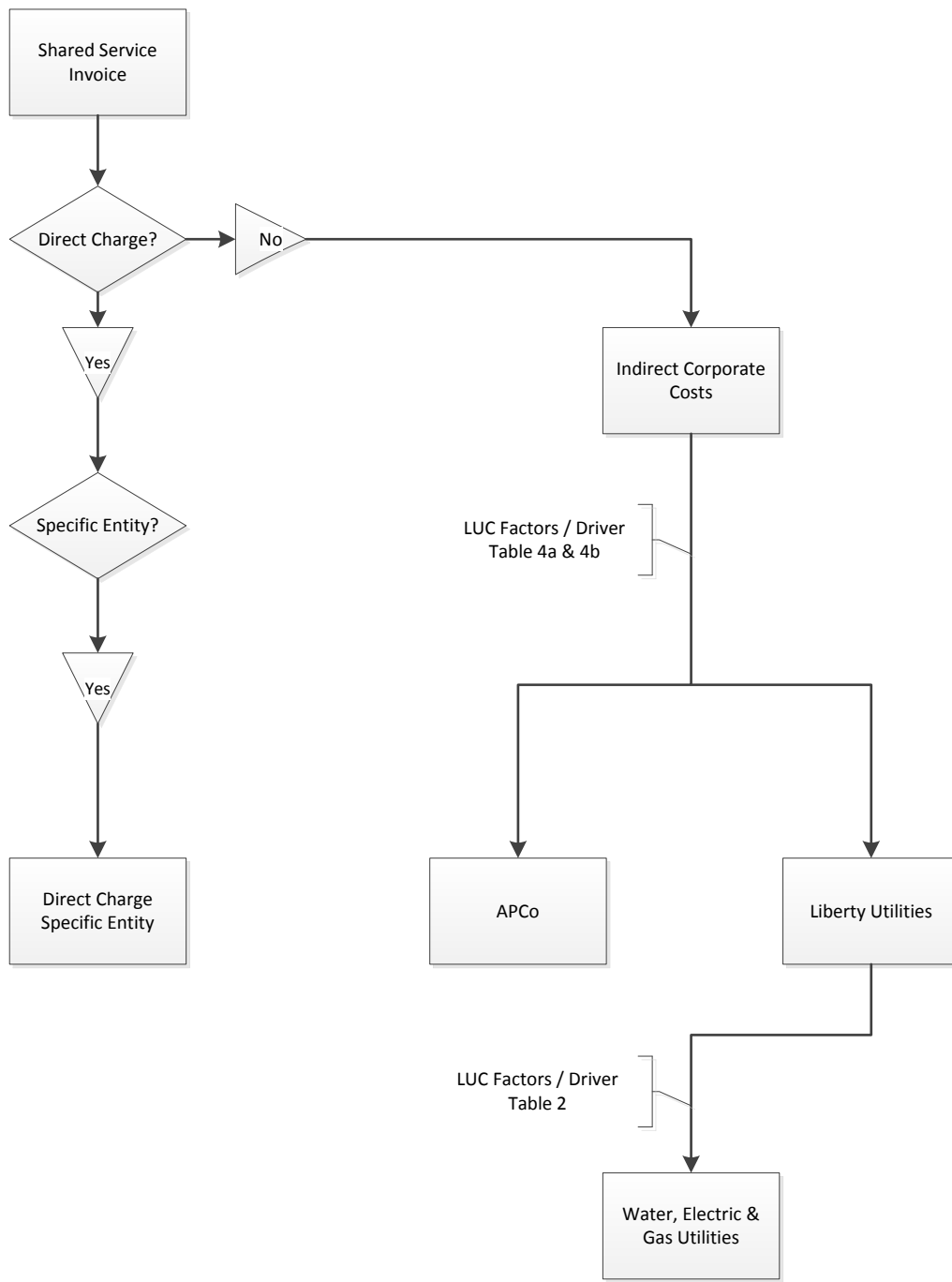


# EXHIBIT A

## COST ALLOCATION MANUAL

### ***APPENDIX 5 – LIFE OF A SHARED SERVICES INVOICE***

A schematic is provided below showing the trail of an invoice for shared services provided within Liberty Utilities for services to be charged to affiliates and subsidiaries. The schematic is intended to visually explain the distribution of charges from shared services to APCo and Liberty Utilities companies.



# THE EMPIRE DISTRICT ELECTRIC COMPANY



## COST ALLOCATION MANUAL



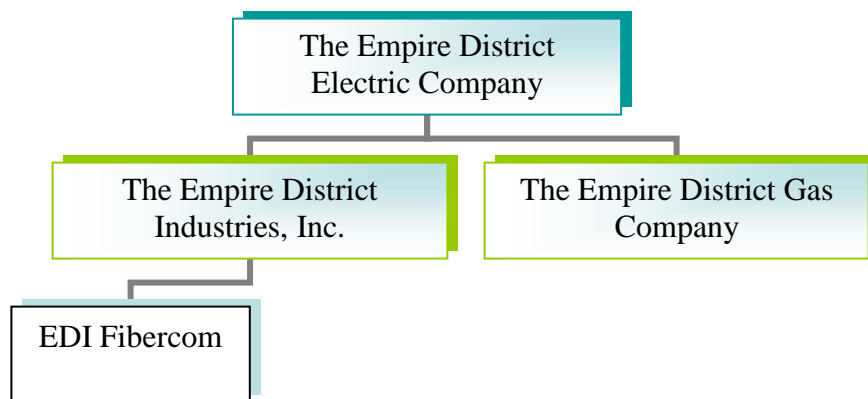
## INTRODUCTION

In an effort "...to prevent regulated utilities from subsidizing their non-regulated operations", the Public Service Commission of the State of Missouri has implemented affiliate transaction rules through CSR 240-20.015. This Cost Allocation Manual (CAM) identifies how The Empire District Electric Company will assign or allocate costs to its various companies to comply with these rules.

Costs can be categorized into these assignment methods:

1. **Direct Bill**- Costs are charged directly to the company receiving the benefit. Costs can be direct billed via the payroll system based on hours worked or can be billed from a vendor invoice. The Direct Bill Method is the preferred method of assigning costs and is used to the greatest extent possible.
2. **Unit of Service**-Costs for which the Direct Bill Method is not practical but have identifiable per unit costs. This method is appropriate for assigning costs of departments that perform the same functions for multiple companies and for which the number of units is ascertainable (i.e. number of vouchers or computers, etc).
3. **Specific Assignment**-Applies to costs that can be assigned to benefiting business units based on statistical analysis of the underlying cost.
4. **Corporate Allocation**-Costs for which there is no direct relationship between the work performed and the benefiting business unit.

## THE COMPANIES OF EMPIRE DISTRICT



## Abbreviation Identification

The Empire District Electric Company	EDE*
The Empire District Gas Company, Inc.	EDG, GAS
The Empire District Industries, Inc.	IND, EDI
EDI Fibercom	FIB, Fiber, Telecom
General Ledger	GL
Accounts Payable	AP
Purchasing	PO
Inventory	INV
Human Resources	HR
Information Technologies	IT

\*Electric includes Water Operations

*Note: The above abbreviations are commonly combined throughout the Cost Allocation Manual. For example, GLGAS is used as a business unit in the general ledger for corporate gas.*

## DIRECT BILLING METHOD

The Direct Billing Method is considered the preferred method of assigning costs to the appropriate business units and will be used whenever practicable. There are two primary methods of Direct Billing:

**Vendor Invoices**-Vendor invoices that include charges for goods or services that are for the benefit of a single business unit will be coded to the appropriate business unit/account number at the time of input into PeopleSoft.

**Labor**-All employees are required to record their time in PeopleSoft. Part of this time entry includes the Business Unit for which the employee was working. PeopleSoft then records the appropriate portion of the salary of that person to the appropriate business unit. In addition to assigning salary, PeopleSoft also allocates an amount to cover payroll taxes and fringe benefits. The fringe benefit amount is based on a percentage determined by Accounting with support from Human Resources. The labor overhead rate consists of Healthcare, 401K, Pension and other similar costs.

## **UNIT OF SERVICE METHOD**

For costs incurred on behalf of the business units that do not allow for practical application of the Direct Billing Method, the Unit of Service Method is used in instances where there is a quantifiable unit driver (purchase orders, personal computers, etc) for which a “per unit” cost can be calculated.

Each Unit of Service Billing has a calculated rate that is based on various General Ledger accounts and costs and is adjusted periodically. Each rate is then applied to the appropriate volume driver to determine the monthly allocation to the business units.

The following pages detail each Unit of Service Billing Method that is used - including how to determine the rate, identify the driver and apply the results.

**UNIT OF SERVICE METHOD:**

**ACCOUNTS PAYABLE**

**Purpose:** To allocate expenses associated with the processing of vendor payments for business units.

**Basis of Allocation:** The allocation is based on the number of lines keyed by Accounts Payable. The number of lines keyed for each business unit is determined by running the “EDE\_AP\_VCHR\_LINES\_KEYED\_USER” query.

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** An analyst in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate for 2016 will be \$3.31 per Accounts Payable lines keyed. This rate was calculated by summing the 2015 balance of account 920264-Accounts Payable-Accounting, overheads (which include Healthcare, 401K, Pensions and other similar costs), and the balance of account 921244-Microfilming Expenses-Acct. The total of the above costs was then divided by the number of Accounts Payable lines keyed in 2015 to arrive at a “per line” amount. Additional costs were included for Treasury Department check processing costs and postage.

**Accounting Distribution to be charged:**

Business Unit:	GLGAS and GLFIB
Account:	417310 (EDE Billed Services – Non Regulated Businesses) 920264 & 921244 (Gas Businesses)
Department:	Business Unit Cost Center that had Accounts Payable transactions
Product Code:	NAP (Non-Regulated – Accounts Payable Allocation) GAP (Gas – Accounts Payable Allocation)

**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Electric Business Unit)
Account:	920264 & 921244
Department:	000 (Corporate Department)
Product Code:	NAP (Non-Regulated – Accounts Payable Allocation) GAP (Gas – Accounts Payable Allocation)

**UNIT OF SERVICE METHOD:**

**CUSTOMER BILLING**

**Purpose:** To allocate expenses associated with the processing of customer invoices to the appropriate business units.

**Basis of Allocation:** The allocation is based on the number of active account packages at the end of each month. The number of active account packages is determined by obtaining a query report on the last day of the month from IT and adding the number of active account packages processed for the business unit. Gas costs allocated will be based on the computed rate. Non-regulated costs allocated will be the computed rate for non-regulated only bills and ½ the computed rate for bills shared with regulated bills (common bills).

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** An analyst in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate for 2016 will be \$1.97 per account packages generated. This rate was calculated by summing the balances for 2015 of all accounts associated with billing and collection, overheads (which includes Healthcare, 401K, Pensions and other similar costs added to all labor accounts), and an amount for amortization of Customer Watch (a CRM software package). The total of the above costs was then divided by the number of active account packages for 2015.

**Accounting Distribution to be Charged:**

Business Unit:	GLGAS and GLFIB
Account:	417310 (EDE Billed Services – Non Regulated Businesses) All accounts associated with Billing & Collection (Gas Businesses)
Department:	Business Unit Cost Center that had Customer Billing transactions
Product Code:	NCB (Non-Regulated – Customer Billing Allocation) GCB (Gas – Customer Billing Allocation)

**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Regulated Business Unit)
Account:	All accounts associated with Billing & Collection
Department:	000 (Corporate Department)
Product Code:	NCB (Non-Regulated – Customer Billing Allocation) GCB (Gas – Customer Billing Allocation)

**UNIT OF SERVICE METHOD:**

**PURCHASING**

**Purpose:** To allocate expenses associated with the processing of purchase orders to the appropriate business units.

**Basis of Allocation:** The allocation is based on the number of purchase orders processed by the Purchasing Department. The number of purchase orders generated for each business unit is determined by running the “EDE\_PO\_ISSUED\_TO\_BU” query.

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** An analyst in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate for 2016 will be \$36.80 per Purchase Order. This rate was calculated by summing the 2015 balance of all accounts associated with the Purchasing functions and overheads (which includes Healthcare, 401K, Pensions, and other similar costs added to all labor accounts). The total of the above costs was then divided by the number of Purchased Orders processed during 2015.

**Accounting Distribution to be Charged:**

Business Unit:	GLGAS and GLFIB
Account:	417310 (EDE Billed Services – Non Regulated Businesses) All accounts associated with Purchasing (Gas Businesses)
Department:	Business Unit Cost Center that has Purchasing Transactions
Product Code:	NPO (Non-Regulated – Purchasing Allocation) GPO (Gas – Purchasing Allocation)

**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Regulated Business Unit)
Account:	All accounts associated with Purchasing
Department:	000 (Corporate Department)
Product Code:	NPO (Non-Regulated – Purchasing Allocation) GPO (Gas – Purchasing Allocation)



**UNIT OF SERVICE METHOD:**

**IT TECHNICAL SUPPORT**

**Purpose:** To allocate expenses associated with computer maintenance and support to the appropriate business units.

**Basis of Allocation:** The allocation is based on the number of personal computers maintained for each business unit. IT maintains an inventory of the personal computers and compiles the number.

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** An analyst in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate for 2016 will be \$419.89 per personal computer. This rate was calculated by summing the 2015 balance of all accounts associated with the Technical Support functions and overheads (which includes Healthcare, 401K, Pensions, and other similar costs was added to all labor accounts). The total of the above costs was then divided by the number of personal computers in the company.

**Accounting Distribution to be Charged:**

Business Unit:	GLGAS and GLFIB
Account:	417310 (EDE Billed Services – Non Regulated Businesses) All accounts associated with Technical Support (Gas Businesses)
Department:	Business Unit Cost Center that has Technical Support Transactions
Product Code:	NTS (Non-Regulated – Technical Support Allocation) GTS (Gas – Technical Support Allocation)

**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Regulated Business Unit)
Account:	All accounts associated with Technical Support
Department:	000 (Corporate Department)
Product Code:	NTS (Non-Regulated – Technical Support Allocation) GTS (Gas – Technical Support Allocation)

**UNIT OF SERVICE METHOD:**

**POLE ATTACHMENTS**

**Purpose:** To allocate expenses associated with having fiber optic cable attached to utility poles to the Fibercom unit.

**Basis of Allocation:** The allocation is based on the number of pole attachments used by Fibercom at the end of each month.

**Allocation Update Frequency:** Driver: Monthly. Rate: \$13.79 annually.

**Responsible party:** An analyst in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate for 2016 will be \$1.149 per month per pole attachment. This rate was determined by the Land and Land Rights Department. This rate is consistent with the rate charged to other third parties that utilize Empire's poles.

**Accounting Distribution to be Charged:**

Business Unit:	GLFIB
Account:	417310 (EDE Billed Services – Non Regulated Businesses)
Department:	EDI Fibercom which has Pole Attachment transactions
Product Code:	NAT (Non-Regulated – Pole Attachment)

**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Regulated Business Unit
Account:	922101 (Transfer Charges – Subsidiaries)
Department:	000 (Corporate Department)
Product Code:	NAT (Non-Regulated – Pole Attachment)

**UNIT OF SERVICE METHOD:**

**PHONE SERVICE**

**Purpose:** To allocate expenses associated with phone maintenance and support to the appropriate business unit.

**Basis of Allocation:** The allocation is based on the number of phone lines maintained for each business unit compared to the total phone lines for the company.

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** An analyst in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate is 1.41% for EDI Fibercom and 3.68% for Empire District Gas of the total monthly charges associated with the phone service.

**Accounting Distribution to be charged:**

Business Unit:	GLGAS and GLFIB
Account:	417310 (EDE Billed Services – Non Regulated Businesses) All accounts associated with Phone Service (Gas Businesses)
Department:	Business Unit Cost Center that had Accounts Payable transactions
Product Code:	NPH (Non-Regulated – Phone Allocation) GPH (Gas – Phone Allocation)

**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Regulated Business Unit)
Account:	922101 (Transfer Charges – Subsidiaries)
Department:	000 (Corporate Department)
Product Code:	NPH (Non-Regulated – Phone Allocation) GPH (Gas – Phone Allocation)

**UNIT OF SERVICE METHOD:**

**TWO-WAY RADIO**

**Purpose:** To allocate expenses associated with two-way radio maintenance and support for non-regulated business units to the appropriate business unit.

**Basis of Allocation:** The allocation is based on the number of radios maintained for each business unit.

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** An analyst in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate is computed by taking the number of non-regulated two-way radios and dividing them by the total number of two-way radios. The percentage is then multiplied by total monthly charges then allocated by the total monthly charges associated with two-way radios.

**Accounting Detail:**

**Accounting Distribution to be charged:**

Business Unit:	GLFIB
Account:	417310 (EDE Billed Services – Non Regulated Businesses)
Department:	Non-Regulated Business Unit Cost Center that had Accounts Payable transactions
Product Code:	NRA (Non-Regulated – Two-Way Radio Allocation)

**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Regulated Business Unit)
Account:	922101 (Transfer Charges – Subsidiaries)
Department:	000 (Corporate Department)
Product Code:	NRA (Non-Regulated –Two-Way Radio Allocation)

**UNIT OF SERVICE METHOD:**

**REGULATED VEHICLE**

**Purpose:** To allocate expenses associated with the use of regulated vehicles for non-regulated business units to the appropriate business unit.

**Basis of Allocation:** The allocation is based on the number hours the non-regulated laborer uses vehicle and the class of vehicle that is used.

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** Senior Budget Accountant in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate is computed by taking the number of hours the non-regulated laborer uses the regulated vehicle and the class of vehicle by the rate on the GA95 sheet which are overhead rates that are distributed to budgeters annually.

**Accounting Detail:**

**Accounting Distribution to be charged:**

Business Unit:	GLFIB
Account:	All accounts associated with labor costs
Department:	Non-Regulated Business Unit Cost Center that had labor transactions
Product Code:	NVH (Non-Regulated – Vehicle Hours)

**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Regulated Business Unit)
Account:	922101 (Transfer Charges – Subsidiaries)
Department:	000 (Corporate Department)
Product Code:	NVH (Non-Regulated – Vehicle Hours)

## SPECIFIC ASSIGNMENT METHOD

Specific assignment is used in circumstances where a statistical analysis can be made of the underlying costs that indicate the benefiting business unit. Examples where specific assignment is used and the statistical basis for each include the following:

**Depreciation Expense**-Depreciation follows the ownership of each asset.

**Property Taxes**-Property tax follows the ownership of each asset.

**Income Taxes**-An income tax accrual is provided monthly for each business unit. The basis for the income tax accrual is income before income taxes. Deferred taxes are provided as necessary.

**Common Facilities Expense**-Since different departments within the company work with the regulated and non-regulated business units on a regular basis, a portion of common facilities is allocated to them. The Property Accounting Department determines an amount for “general plant” which excludes facilities which are utilized solely by one business unit. The amount for “general plant” is then allocated using the Modified Massachusetts Formula percentage for each business unit to determine the amount of Common Facilities Expense. In addition, portions of the “general plant’s” liability insurance, property insurance, property taxes, and depreciation will be allocated to the business units using the Modified Massachusetts Formula.

**Cash Management Policy**-Establishment and operation of the cash management program:

- A. EDE is authorized to maintain a pooled master bank account (with various sub accounts) through which all of the cash receipts and cash disbursements of the Participants will be administered.
- B. EDE is authorized to act as the administrator of the cash management program and to be responsible for meeting the daily cash needs of the Participants. Upon the request for cash to meet the daily operations of any of the Participants made in accordance with the requirements authorizing expenditures for the Participants, EDE is authorized to request the necessary funds either from available investments, if any, or from EDE’s revolving credit facility.
- C. Cash generated from the Affiliates will be deposited in the EDE master bank account. Deposits to and withdrawals from the EDE master bank account by the Affiliates will be recorded to intercompany accounts between Affiliates and EDE. Documentation for the deposits to and withdrawals by the Affiliates from the EDE master bank account will be maintained in the financial and supporting systems of EDE.
- D. The Affiliates are authorized to maintain a zero balance bank account that will automatically sweep from EDE’s master bank account. Transactions between EDE and the Affiliates will be recorded to inter-company accounts between EDE and the Affiliates. Funding the Affiliate’s cash accounts will be recorded through an inter-

company receivable/payable account. Documentation for the transactions between the Affiliates and EDE will be maintained in the financial and supporting systems of EDE.

- E. No security will be required to be posted by any of the Affiliates as collateral for any net borrowing positions. Loans to the Affiliates will be made pursuant to open-account advances. At the end of each month, interest expense will be charged to the Participants. The short-term borrowing rate will be the weighted average short-term borrowing rate calculated on all EDE's short-term borrowings outstanding during the month. However, if EDE has no outstanding third-party short-term debt, a proxy interest rate will be charged or credited to the Participant. The proxy interest rate shall be the London Inter-Bank Offered Rate (LIBOR) plus a certain number of basis points added (the "LIBOR Rate") so that the LIBOR Rate most closely mirrors the pricing the Participant would expect if it had outstanding short-term borrowings. If no LIBOR Rate is established for that day, then the applicable rate will be the LIBOR Rate for the next day for which a rate is established.
- F. Excess funds which are not required to satisfy the borrowing needs of the Participants will be invested in short-term instruments according to the guidelines of the EDE Corporate Investment Policy approved by the Board of Directors. At the end of the month, the interest income will be allocated back to the Participants at the weighted average short-term interest rate of all EDE's short-term investments during the month on the basis of their relative contribution to the pooled funds. Interest income resulting from the investment of the pooled funds will be used to repay the principal amount of any inter-company loan. If no inter-company loans exist, the interest income will be credited to the Participants as appropriate.

**Lease at Fibercom-**EDI Fibercom has built storage sheds on regulated land as well as shared storage space within regulated storage sheds. The square footage occupied by EDI Fibercom was calculated and is the basis for a lease agreement with the regulated company.

## CORPORATE ALLOCATION METHOD

In instances where gas and non-regulated companies/business units receive benefits or services from the Electric Company that cannot be assigned or allocated through one of the previously discussed assignment methods, a General Corporation Method is used. The Modified Massachusetts Formula is used as the methodology for this General Corporate Allocation and is an arithmetic average of profit margin, payroll and net property, plant and equipment.

Modified Massachusetts Formula Calculation					
		<u>Electric*</u>	<u>EDG</u>	<u>Fibercom</u>	<u>Total</u>
Net PP&E		xxx,xxx	xxx,xxx	xxx,xxx	xxx,xxx
(Does Not Include CWIP)	%	xx.xx%	xx.xx%	xx.xx%	xx.xx%
Profit Margin		xxx,xxx	xxx,xxx	xxx,xxx	xxx,xxx
	%	xx.xx%	xx.xx%	xx.xx%	xx.xx%
Payroll		xxx,xxx	xxx,xxx	xxx,xxx	xxx,xxx
	%	xx.xx%	xx.xx%	xx.xx%	xx.xx%
SUM of Percentages		xx.xx	xx.xx	xx.xx	xx.xx
<b>Average</b>		<b>93.28%</b>	<b>5.07%</b>	<b>1.65%</b>	<b>100.00%</b>

*Note 1: The Average percentages for the Modified Massachusetts Formula are estimates subject to change and are for illustration purposes only.*

### Accounting Distribution to be Charged:

Business Unit:	GLGAS and GLFIB
Account:	417310 (EDE Billed Services – Non Regulated Businesses)
	All accounts associated with the Massachusetts Formula Methodology (Gas Businesses)
Department:	Business Units Cost Center defined in Massachusetts Formula
Product Code:	NTS (Non-Regulated – Misc A&G Allocation)
	GTS (Gas – Misc A&G Allocation)



**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Regulated Business Unit)
Account:	All accounts associated with Massachusetts Formula Methodology
Department:	000 (Corporate Department)
Product Code:	NAG (Non-Regulated – Misc A&G) GAG ((Gas – Misc A&G)

Note: Previously, as part of the Massachusetts Formula, the entire executive labor was being allocated to the affiliated businesses. It was determined that only a portion of the executive labor should be allocated based on corporate activities. Therefore, an annual percentage is calculated to determine how much of the executive labor and overheads should be included in the Massachusetts Formula calculation based on hours. For 2016, the percentage of executive labor and overheads is 51.83%.

**ACCOUNT REVIEW**

In an effort to ensure that all costs were considered, each active department/account combination in the PeopleSoft general ledger was reviewed. Following this page is that listing. The list includes a note as to how each account is impacted by these affiliate transaction allocations using the following key:

<u>Note</u>	<u>Allocation Method</u>
Accounts Payable	Unit of Service Method-Accounts Payable
Depreciation	Specific Assignment-Depreciation Expense
Direct Bill	Direct Bill
Follows Payroll	No direct disposition through allocation-follows payroll
Electric Only	None-applies only to electric units
Gas Only	None-applies only to gas units
General Allocation	Corporate Allocation Method
Income Taxes	Specific Assignment-Income Taxes
Interest	Specific Assignment-Interest Expense
Non-Regulated Only	None-applies only to non-regulated units
Pole Attachments	Unit of Service Method-Pole Attachments
Property Taxes	Specific Assignment-Property Taxes
Purchasing	Unit of Service Billing Method-Purchasing
Tech Support	Unit of Service Billing Method-IT Technical Support

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Dept #	Dept Name	Account #	Account Name	Notes
100	Energy Supply Services	100000	Projects Dummy Account	Electric Only
100	Energy Supply Services	107000	Cwip-Electric/Gas	Electric Only
100	Energy Supply Services	108200	Rwip Electric Plant	Electric Only
100	Energy Supply Services	183000	Prelim Survey & Investgat Chgs	Electric Only
100	Energy Supply Services	184630	Construction Clearing Prod	Electric Only
100	Energy Supply Services	186940	Five Yr Maint Overhaul-Asb #1	Electric Only
100	Energy Supply Services	500039	Operation Supervision & Eng	Electric Only
100	Energy Supply Services	546204	Oper Super&Eng-Air Abate&Monit	Electric Only
100	Energy Supply Services	546207	Oper Supervision & Eng	Electric Only
100	Energy Supply Services	547207	Nat Gas-Tolling SLCC Effective	Electric Only
100	Energy Supply Services	556001	Mgmt & Admin- Trans Operations	Electric Only
100	Energy Supply Services	920301	Mgmt & Admin - Field Safety Ad	Electric Only
100	Energy Supply Services	921300	Pcb Oil & Used Oil	Electric Only
100	Energy Supply Services	921301	Mgmt & Admin - Exp - Field Saf	Electric Only
101	Environmental Services	100000	Projects Dummy Account	Direct Bill
101	Environmental Services	107000	Cwip-Electric/Gas	Direct Bill
101	Environmental Services	108200	Rwip Electric Plant	Direct Bill
101	Environmental Services	152057	Fuel Stock Expense - Coal	Electric Only
101	Environmental Services	920301	Mgmt & Admin - Field Safety Ad	General Allocation
101	Environmental Services	921300	Pcb Oil & Used Oil	General Allocation
101	Environmental Services	921301	Mgmt & Admin - Exp - Field Saf	General Allocation
101	Environmental Services	921311	Conv & Seminars - Envir&Safety	General Allocation
101	Environmental Services	921325	Misc Environmental Expenses	General Allocation
101	Environmental Services	921346	Micro Software - Envir&Safety	Electric Only
101	Environmental Services	921702	Mgmt & Admin - Expenses	Electric Only
101	Environmental Services	923045	Outside Services	General Allocation
101	Environmental Services	923047	Outside Services - EDE Only	Electric Only
110	Energy Supply Asbury	000186	Net Megawatt Hrs Gen-Boiler	Electric Only
110	Energy Supply Asbury	100000	Projects Dummy Account	Electric Only
110	Energy Supply Asbury	107000	Cwip-Electric/Gas	Electric Only
110	Energy Supply Asbury	108200	Rwip Electric Plant	Electric Only

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110	Energy Supply Asbury	143200	Employee Accounts Receivable	Electric Only
110	Energy Supply Asbury	151058	Maintenance Of Railroad	Electric Only
110	Energy Supply Asbury	151059	Rail Car Maintenance	Electric Only
110	Energy Supply Asbury	151060	Lease Of Railcars	Electric Only
110	Energy Supply Asbury	151100	Coal	Electric Only
110	Energy Supply Asbury	151200	Distillate Oil	Electric Only
110	Energy Supply Asbury	151300	Tires	Electric Only
110	Energy Supply Asbury	152057	Fuel Stock Expense - Coal	Electric Only
110	Energy Supply Asbury	154000	Material	Electric Only
110	Energy Supply Asbury	158100	Emission Allowance Inventory	Electric Only
110	Energy Supply Asbury	163081	Asbury Stores Expense	Electric Only
110	Energy Supply Asbury	163083	State Line Stores Expenses	Electric Only
110	Energy Supply Asbury	163084	Energy Center Stores Expense	Electric Only
110	Energy Supply Asbury	163100	Stores Expense - T & D	Electric Only
110	Energy Supply Asbury	165100	Prepayments - Insurance	Electric Only
110	Energy Supply Asbury	165300	Prepayments-Other	Electric Only
110	Energy Supply Asbury	165400	Prepayments - Fuel	Electric Only
110	Energy Supply Asbury	165600	Prepayments - Plum Point	Electric Only
110	Energy Supply Asbury	183000	Prelim Survey & Investgat Chgs	Electric Only
110	Energy Supply Asbury	184311	Vehicle Maint - Cars	Electric Only
110	Energy Supply Asbury	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
110	Energy Supply Asbury	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
110	Energy Supply Asbury	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
110	Energy Supply Asbury	184321	Veh Maint - Line Trucks	Electric Only
110	Energy Supply Asbury	184620	Const Clearing Line Oper	Electric Only
110	Energy Supply Asbury	184630	Construction Clearing Prod	Electric Only
110	Energy Supply Asbury	186100	Other Work In Progress	Electric Only
110	Energy Supply Asbury	186940	Five Yr Maint Overhaul-Asb #1	Electric Only
110	Energy Supply Asbury	232100	Manual A/P Accru Elect & Water	Electric Only
110	Energy Supply Asbury	500011	Conv & Seminar-Operations	Electric Only
110	Energy Supply Asbury	500035	Professional Assc Dues-Prod	Electric Only
110	Energy Supply Asbury	500036	Opr Spr & Eng-Air Abate&Monit	Electric Only
110	Energy Supply Asbury	500039	Operation Supervision & Eng	Electric Only
110	Energy Supply Asbury	500046	Micro Software-Production	Electric Only
110	Energy Supply Asbury	501042	Fuel - Coal	Electric Only

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110	Energy Supply Asbury	501045	Fuel - Oil	Electric Only
110	Energy Supply Asbury	501182	Ash Handling Expense	Electric Only
110	Energy Supply Asbury	501183	Sales Of Ash	Electric Only
110	Energy Supply Asbury	501300	Fuel - Tires	Electric Only
110	Energy Supply Asbury	501601	Fuel Administration - Asbury	Electric Only
110	Energy Supply Asbury	502084	Exp Of Coal Handling System	Electric Only
110	Energy Supply Asbury	502093	Exp Of Feedwater System	Electric Only
110	Energy Supply Asbury	502096	Exp To H2O Supply System	Electric Only
110	Energy Supply Asbury	502099	Exp Of Bottom & Fly Ash System	Electric Only
110	Energy Supply Asbury	502102	Exp Of Instrmnt & Meter Boiler	Electric Only
110	Energy Supply Asbury	502105	Exp Of Draft Equipment	Electric Only
110	Energy Supply Asbury	502108	Exp Of Steam Boiler	Electric Only
110	Energy Supply Asbury	502114	Steam Expenses - Other	Electric Only
110	Energy Supply Asbury	502168	Sel Catalytic Reduction - Ops	Electric Only
110	Energy Supply Asbury	505112	Exp-Condens & Cooling H2O Sys	Electric Only
110	Energy Supply Asbury	505117	Exp Of Lube Oil System	Electric Only
110	Energy Supply Asbury	505120	Exp Of Turbine Plant	Electric Only
110	Energy Supply Asbury	506025	Safety Expenses-Prod	Electric Only
110	Energy Supply Asbury	506126	Misc Steam Power Expenses	Electric Only
110	Energy Supply Asbury	506168	Exp of Catalytic Reducer - Opr	Electric Only
110	Energy Supply Asbury	506169	Exp of Arkay System-Oper	Electric Only
110	Energy Supply Asbury	506173	Exp of Scrubber	Electric Only
110	Energy Supply Asbury	506175	Exp of Baghouse	Electric Only
110	Energy Supply Asbury	506176	Exp of Hydrator	Electric Only
110	Energy Supply Asbury	506201	Limestone Expense	Electric Only
110	Energy Supply Asbury	506202	Ammonia Expense	Electric Only
110	Energy Supply Asbury	506205	Ash and FGD By product Disposa	Electric Only
110	Energy Supply Asbury	509052	Emission Allowance Exp	Electric Only
110	Energy Supply Asbury	510030	Mtce Supervision & Engineer	Electric Only
110	Energy Supply Asbury	511127	Mtce Of Structures	Electric Only
110	Energy Supply Asbury	511132	Mtce Of Structures - Environ	Electric Only
110	Energy Supply Asbury	511135	Mtce Of Structures - Other	Electric Only
110	Energy Supply Asbury	512138	Mtce Coalhandling	Electric Only

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110	Energy Supply Asbury	512139	Mtce Of Rotary Dumper	Electric Only
110	Energy Supply Asbury	512141	Mtce Of Coal Sampler & Lab	Electric Only
110	Energy Supply Asbury	512144	Mtce Of C.E.M. Equipment	Electric Only
110	Energy Supply Asbury	512147	Mtce Of Coal Dozers	Electric Only
110	Energy Supply Asbury	512150	Mtce Of Feeders	Electric Only
110	Energy Supply Asbury	512153	Mtce Of Bottom & Fly Ash Syste	Electric Only
110	Energy Supply Asbury	512156	Mtce Instrmnt & Meters Boiler	Electric Only
110	Energy Supply Asbury	512159	Mtce Of Precipitator	Electric Only
110	Energy Supply Asbury	512160	Mtce Of Furnace	Electric Only
110	Energy Supply Asbury	512161	Mtce Of Cyclones	Electric Only
110	Energy Supply Asbury	512162	Mtce Of Draft Systems	Electric Only
110	Energy Supply Asbury	512163	Mtce Of Feedwater System Equip	Electric Only
110	Energy Supply Asbury	512164	Mtce Of Fuel Oil & Igniter Sys	Electric Only
110	Energy Supply Asbury	512165	Mtce Of Boiler Plant-Other	Electric Only
110	Energy Supply Asbury	512167	Mtce Of Boiler Drums & Headers	Electric Only
110	Energy Supply Asbury	512168	Sel Catalytic Reduction - Mtce	Electric Only
110	Energy Supply Asbury	512169	Mtce - Water Supply System	Electric Only
110	Energy Supply Asbury	512170	Exp of ARKAY System-Mtce	Electric Only
110	Energy Supply Asbury	513122	Mtce Of Electrical Equipment	Electric Only
110	Energy Supply Asbury	513168	Mtce Of Turbine Plant	Electric Only
110	Energy Supply Asbury	513172	Mtce Of Turbine Inst. & Meters	Electric Only
110	Energy Supply Asbury	513173	Mtce Of Hydrogen System	Electric Only
110	Energy Supply Asbury	513174	Mtce Of Cooling Tower	Electric Only
110	Energy Supply Asbury	513175	Mtce Of Cooling Lake	Electric Only
110	Energy Supply Asbury	513178	Mtce Of Electrical Equipment	Electric Only
110	Energy Supply Asbury	513181	Mtce Of Condensing Equipment	Electric Only
110	Energy Supply Asbury	513182	Mtce Of Lube/Control Oil Equip	Electric Only
110	Energy Supply Asbury	514144	Mtce of C.E.M. Equipment	Electric Only
110	Energy Supply Asbury	514158	Mtc Of Auxiliary Plant Equip	Electric Only
110	Energy Supply Asbury	514168	Mtce of SCR Catalytic Reducer	Electric Only
110	Energy Supply Asbury	514173	Mtce of Scrubber	Electric Only
110	Energy Supply Asbury	514175	Mtce of Baghouse	Electric Only
110	Energy Supply Asbury	514176	Mtce of Hydrator	Electric Only
110	Energy Supply Asbury	560025	Safety Expenses-Line Eng	Electric Only

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110	Energy Supply Asbury	562121	Substation Expenses	Electric Only
110	Energy Supply Asbury	563012	Overhead Trans Line Oper-69 Kv	Electric Only
110	Energy Supply Asbury	570177	Substation Maintenance - Plant	Electric Only
110	Energy Supply Asbury	571042	Overhead Trans Line Maint-69Kv	Electric Only
110	Energy Supply Asbury	571179	Mtce Of Oh Trans Ln Eqp	Electric Only
110	Energy Supply Asbury	583019	Oh Distribution Line Oper	Electric Only
110	Energy Supply Asbury	583172	Electric Testing-Oh Dis Lines	Electric Only
110	Energy Supply Asbury	586028	Meter Expense	Electric Only
110	Energy Supply Asbury	593555	Oh Dist Line Maintenance	Electric Only
110	Energy Supply Asbury	594061	Underground Dist Line Maint	Electric Only
110	Energy Supply Asbury	921300	Pcb Oil & Used Oil	Electric Only
120	Energy Supply Riverton	000186	Net Megawatt Hrs Gen-Boiler	Electric Only
120	Energy Supply Riverton	046186	Net Megawatt Hrs Gener-S.L.	Electric Only
120	Energy Supply Riverton	100000	Projects Dummy Account	Electric Only
120	Energy Supply Riverton	107000	Cwip-Electric/Gas	Electric Only
120	Energy Supply Riverton	108200	Rwip Electric Plant	Electric Only
120	Energy Supply Riverton	151200	Distillate Oil	Electric Only
120	Energy Supply Riverton	152057	Fuel Stock Expense - Coal	Electric Only
120	Energy Supply Riverton	154000	Material	Electric Only
120	Energy Supply Riverton	163082	Riverton Stores Expense	Electric Only
120	Energy Supply Riverton	183000	Prelim Survey & Investgat Chgs	Electric Only
120	Energy Supply Riverton	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
120	Energy Supply Riverton	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
120	Energy Supply Riverton	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
120	Energy Supply Riverton	184413	FAS87 Pension - Capitalized	Electric Only
120	Energy Supply Riverton	184421	401 K Capitalized	Electric Only
120	Energy Supply Riverton	184630	Construction Clearing Prod	Electric Only
120	Energy Supply Riverton	184915	Small Tools	Electric Only
120	Energy Supply Riverton	232100	Manual A/P Accru Elect & Water	Electric Only
120	Energy Supply Riverton	414989	Realized Loss - Derivatives	Electric Only
120	Energy Supply Riverton	500011	Conv & Seminar-Operations	Electric Only
120	Energy Supply Riverton	500036	Opr Spr & Eng-Air Abate&Monit	Electric Only
120	Energy Supply Riverton	500039	Operation Supervision & Eng	Electric Only

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120	Energy Supply Riverton	500046	Micro Software-Production	Electric Only
120	Energy Supply Riverton	500180	Regulatory & Environm Report	Electric Only
120	Energy Supply Riverton	501042	Fuel - Coal	Electric Only
120	Energy Supply Riverton	501045	Fuel - Oil	Electric Only
120	Energy Supply Riverton	501054	Fuel - Natural Gas	Electric Only
120	Energy Supply Riverton	501215	MO/KS Derv Unrecov Fu Ex- Steam	Electric Only
120	Energy Supply Riverton	501216	NonFAS133Deriv(Gain)/LossSte am	Electric Only
120	Energy Supply Riverton	501607	Fuel Adm E Trader Commission	Electric Only
120	Energy Supply Riverton	502093	Exp Of Feedwater System	Electric Only
120	Energy Supply Riverton	502096	Exp To H2O Supply System	Electric Only
120	Energy Supply Riverton	502099	Exp Of Bottom & Fly Ash System	Electric Only
120	Energy Supply Riverton	502105	Exp Of Draft Equipment	Electric Only
120	Energy Supply Riverton	502108	Exp Of Steam Boiler	Electric Only
120	Energy Supply Riverton	505112	Exp-Condens & Cooling H2O Sys	Electric Only
120	Energy Supply Riverton	505117	Exp Of Lube Oil System	Electric Only
120	Energy Supply Riverton	505119	Exp Of H2 System	Electric Only
120	Energy Supply Riverton	505120	Exp Of Turbine Plant	Electric Only
120	Energy Supply Riverton	506025	Safety Expenses-Prod	Electric Only
120	Energy Supply Riverton	506126	Misc Steam Power Expenses	Electric Only
120	Energy Supply Riverton	510030	Mtce Supervision & Engineer	Electric Only
120	Energy Supply Riverton	511135	Mtce Of Structures - Other	Electric Only
120	Energy Supply Riverton	511176	Mtce Of Wastewater Treatment	Electric Only
120	Energy Supply Riverton	512144	Mtce Of C.E.M. Equipment	Electric Only
120	Energy Supply Riverton	512147	Mtce Of Coal Dozers	Electric Only
120	Energy Supply Riverton	512150	Mtce Of Feeders	Electric Only
120	Energy Supply Riverton	512153	Mtce Of Bottom & Fly Ash Syste	Electric Only
120	Energy Supply Riverton	512156	Mtce Instrmnt & Meters Boiler	Electric Only
120	Energy Supply Riverton	512159	Mtce Of Precipitator	Electric Only
120	Energy Supply Riverton	512160	Mtce Of Furnace	Electric Only
120	Energy Supply Riverton	512161	Mtce Of Cyclones	Electric Only
120	Energy Supply Riverton	512162	Mtce Of Draft Systems	Electric Only
120	Energy Supply Riverton	512163	Mtce Of Feedwater System	Electric Only

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			Equip	
120	Energy Supply Riverton	512164	Mtce Of Fuel Oil & Igniter Sys	Electric Only
120	Energy Supply Riverton	512166	Mtce Of Burners	Electric Only
120	Energy Supply Riverton	512169	Mtce - Water Supply System	Electric Only
120	Energy Supply Riverton	513168	Mtce Of Turbine Plant	Electric Only
120	Energy Supply Riverton	513172	Mtce Of Turbine Inst. & Meters	Electric Only
120	Energy Supply Riverton	513174	Mtce Of Cooling Tower	Electric Only
120	Energy Supply Riverton	513175	Mtce Of Cooling Lake	Electric Only
120	Energy Supply Riverton	513178	Mtce Of Electrical Equipment	Electric Only
120	Energy Supply Riverton	513181	Mtce Of Condensing Equipment	Electric Only
120	Energy Supply Riverton	513182	Mtce Of Lube/Control Oil Equip	Electric Only
120	Energy Supply Riverton	514158	Mtc Of Auxiliary Plant Equip	Electric Only
120	Energy Supply Riverton	539332	Misc Hydro Generation Exp	Electric Only
120	Energy Supply Riverton	547210	Combust Turb Fuel Natural Gas	Electric Only
120	Energy Supply Riverton	547300	MO/KS Deriv Unrecov Fuel Exp	Electric Only
120	Energy Supply Riverton	547301	NonFAS133 Deriv (Gain)/Loss	Electric Only
120	Energy Supply Riverton	547607	Fuel Adm E Traders Commission	Electric Only
120	Energy Supply Riverton	548216	Gener Exp-Water Injection Sys	Electric Only
120	Energy Supply Riverton	548219	Generation Expense - Other	Electric Only
120	Energy Supply Riverton	553144	Mnt CEM Equip Combustion Turb	Electric Only
120	Energy Supply Riverton	553168	Riverton Deferred Maintenance	Electric Only
120	Energy Supply Riverton	553231	Maint Of Gen & Elect Eq-Other	Electric Only
120	Energy Supply Riverton	553232	Unit #12 Combustion Turbine	Electric Only
120	Energy Supply Riverton	556011	Conv & Seminar-Sys Load Disp	Electric Only
120	Energy Supply Riverton	556413	Energy Accounting	Electric Only
120	Energy Supply Riverton	562121	Substation Expenses	Electric Only
120	Energy Supply Riverton	570177	Substation Maintenance - Plant	Electric Only
120	Energy Supply Riverton	582016	Distribution Substa Operations	Electric Only
120	Energy Supply Riverton	588025	Safety Equipment	Electric Only
120	Energy Supply Riverton	923047	Outside Services - EDE Only	Electric Only
130	Energy Supply Larussell	046186	Net Megawatt Hrs Gener-S.L.	Electric Only
130	Energy Supply Larussell	100000	Projects Dummy Account	Electric Only
130	Energy Supply Larussell	107000	Cwip-Electric/Gas	Electric Only



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130	Energy Supply Larussell	108200	Rwip Electric Plant	Electric Only
130	Energy Supply Larussell	151200	Distillate Oil	Electric Only
130	Energy Supply Larussell	154000	Material	Electric Only
130	Energy Supply Larussell	163084	Energy Center Stores Expense	Electric Only
130	Energy Supply Larussell	163086	Water Stores Expense	Electric Only
130	Energy Supply Larussell	163100	Stores Expense - T & D	Electric Only
130	Energy Supply Larussell	184311	Vehicle Maint - Cars	Electric Only
130	Energy Supply Larussell	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
130	Energy Supply Larussell	184620	Const Clearing Line Oper	Electric Only
130	Energy Supply Larussell	228401	Accum Misc Op Prov -Energy Ctr	Electric Only
130	Energy Supply Larussell	232100	Manual A/P Accru Elect & Water	Electric Only
130	Energy Supply Larussell	539332	Misc Hydro Generation Exp	Electric Only
130	Energy Supply Larussell	546204	Oper Super&Eng-Air Abate&Monit	Electric Only
130	Energy Supply Larussell	546207	Oper Supervision & Eng	Electric Only
130	Energy Supply Larussell	547210	Combust Turb Fuel Natural Gas	Electric Only
130	Energy Supply Larussell	547213	Fuel - No 2 Oil Fuel	Electric Only
130	Energy Supply Larussell	547300	MO/KS Deriv Unrecov Fuel Exp	Electric Only
130	Energy Supply Larussell	547301	NonFAS133 Deriv (Gain)/Loss	Electric Only
130	Energy Supply Larussell	547606	Fuel Adm Energy Center	Electric Only
130	Energy Supply Larussell	547607	Fuel Adm E Traders Commission	Electric Only
130	Energy Supply Larussell	548124	Exp of Environmental Devices	Electric Only
130	Energy Supply Larussell	548216	Gener Exp-Water Injection Sys	Electric Only
130	Energy Supply Larussell	548219	Generation Expense - Other	Electric Only
130	Energy Supply Larussell	549025	Safety Expenses-Comb Turbine	Electric Only
130	Energy Supply Larussell	549046	Micro Software - Comb Turbine	Electric Only
130	Energy Supply Larussell	549120	Exp of Misc Other Power	Electric Only
130	Energy Supply Larussell	549222	Misc Other Power Expense	Electric Only
130	Energy Supply Larussell	551201	Maint Supervision & Engineer	Electric Only
130	Energy Supply Larussell	551225	Maint Of Structures-Turbine	Electric Only
130	Energy Supply Larussell	553164	Mtce of Environmental Devices	Electric Only
130	Energy Supply Larussell	553228	Mtc Oth Gen&Elec Equip Wat Inj	Electric Only
130	Energy Supply Larussell	553231	Maint Of Gen & Elect Eq-Other	Electric Only

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130	Energy Supply Larussell	554234	Maint- Misc Oth Power Gen Plt	Electric Only
135	Energy Supply State Line	046186	Net Megawatt Hrs Gener-S.L.	Electric Only
135	Energy Supply State Line	100000	Projects Dummy Account	Electric Only
135	Energy Supply State Line	107000	Cwip-Electric/Gas	Electric Only
135	Energy Supply State Line	108200	Rwip Electric Plant	Electric Only
135	Energy Supply State Line	151200	Distillate Oil	Electric Only
135	Energy Supply State Line	154000	Material	Electric Only
135	Energy Supply State Line	163081	Asbury Stores Expense	Electric Only
135	Energy Supply State Line	163083	State Line Stores Expenses	Electric Only
135	Energy Supply State Line	163084	Energy Center Stores Expense	Electric Only
135	Energy Supply State Line	182364	Reg Asset - Unrealized Deriv	Electric Only
135	Energy Supply State Line	186211	Lot PO Default	Electric Only
135	Energy Supply State Line	228401	Accum Misc Op Prov -Energy Ctr	Electric Only
135	Energy Supply State Line	546204	Oper Super&Eng-Air Abate&Monit	Electric Only
135	Energy Supply State Line	546205	Op Supv - Environmental	Electric Only
135	Energy Supply State Line	546207	Oper Supervision & Eng	Electric Only
135	Energy Supply State Line	547210	Combust Turb Fuel Natural Gas	Electric Only
135	Energy Supply State Line	547213	Fuel - No 2 Oil Fuel	Electric Only
135	Energy Supply State Line	547300	MO/KS Deriv Unrecov Fuel Exp	Electric Only
135	Energy Supply State Line	547301	NonFAS133 Deriv (Gain)/Loss	Electric Only
135	Energy Supply State Line	547607	Fuel Adm E Traders Commission	Electric Only
135	Energy Supply State Line	548123	Exp Of Prime Movers	Electric Only
135	Energy Supply State Line	548124	Exp of Environmental Devices	Electric Only
135	Energy Supply State Line	548219	Generation Expense - Other	Electric Only
135	Energy Supply State Line	549120	Exp of Misc Other Power	Electric Only
135	Energy Supply State Line	549222	Misc Other Power Expense	Electric Only
135	Energy Supply State Line	551201	Maint Supervision & Engineer	Electric Only
135	Energy Supply State Line	552121	Exp of Structures	Electric Only
135	Energy Supply State Line	552135	Mtce Of Structures - SL	Electric Only
135	Energy Supply State Line	552136	Mtce of Structures Fires	Electric Only
135	Energy Supply State Line	552137	Mtce of Structures Fuel	Electric Only
135	Energy Supply State Line	553160	Mtce of Turbines	Electric Only

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135	Energy Supply State Line	553161	Mtce of Turbine Aux Equip	Electric Only
135	Energy Supply State Line	553164	Mtce of Environmental Devices	Electric Only
135	Energy Supply State Line	553170	Mtce of Generators	Electric Only
135	Energy Supply State Line	553174	Mtce of Accessory Elec Equip	Electric Only
135	Energy Supply State Line	553175	Mtce of Elec Control System	Electric Only
135	Energy Supply State Line	553228	Mtc Oth Gen&Elec Equip Wat Inj	Electric Only
135	Energy Supply State Line	553231	Maint Of Gen & Elect Eq-Other	Electric Only
135	Energy Supply State Line	554234	Maint- Misc Oth Power Gen Plt	Electric Only
135	Energy Supply State Line	562134	Mtce Of Substation Switchyard	Electric Only
135	Energy Supply State Line	908107	Retail Residential Cust Assist	Electric Only
140	Energy Supply Ozark Beach	035352	Net Megawatt Hrs Gener-Hydro	Electric Only
140	Energy Supply Ozark Beach	100000	Projects Dummy Account	Electric Only
140	Energy Supply Ozark Beach	107000	Cwip-Electric/Gas	Electric Only
140	Energy Supply Ozark Beach	108200	Rwip Electric Plant	Electric Only
140	Energy Supply Ozark Beach	163085	Ozark Beach Stores Expense	Electric Only
140	Energy Supply Ozark Beach	184311	Vehicle Maint - Cars	Electric Only
140	Energy Supply Ozark Beach	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
140	Energy Supply Ozark Beach	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
140	Energy Supply Ozark Beach	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
140	Energy Supply Ozark Beach	184321	Veh Maint - Line Trucks	Electric Only
140	Energy Supply Ozark Beach	535011	Conv & Seminar-Hydro	Electric Only
140	Energy Supply Ozark Beach	535301	Oper Supervision & Eng-Hydro	Electric Only
140	Energy Supply Ozark Beach	536313	Water For Power Hydro	Electric Only
140	Energy Supply Ozark Beach	537316	Other Expenses - Hydro	Electric Only
140	Energy Supply Ozark Beach	538325	Electric Expenses - Hydro	Electric Only
140	Energy Supply Ozark Beach	539025	Safety Expenses-Hydro	Electric Only
140	Energy Supply Ozark Beach	539036	Micro Software - Hydro	Electric Only
140	Energy Supply Ozark Beach	539332	Misc Hydro Generation Exp	Electric Only
140	Energy Supply Ozark Beach	541304	Maint Supervision & Eng-Hydro	Electric Only
140	Energy Supply Ozark Beach	542307	House Expenses - Hydro	Electric Only
140	Energy Supply Ozark Beach	542337	Maint Of Structures - Hydro	Electric Only
140	Energy Supply Ozark Beach	543334	Maint Reservoirs Dam & Waterwy	Electric Only
140	Energy Supply Ozark Beach	544340	Maint Of Electric Plant- Hydro	Electric Only
140	Energy Supply Ozark Beach	545343	Maint-Hydro Plt Not Recreation	Electric Only

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140	Energy Supply Ozark Beach	545346	Maint-Misc Hydro Plt-Recreatn	Electric Only
140	Energy Supply Ozark Beach	556401	Sys Control & Generation Disp	Electric Only
140	Energy Supply Ozark Beach	570177	Substation Maintenance - Plant	Electric Only
140	Energy Supply Ozark Beach	920101	Mgmt & Admin - Executives	Electric Only
140	Energy Supply Ozark Beach	921102	Mgmt & Admin-Exp-Executives	Electric Only
140	Energy Supply Ozark Beach	923045	Outside Services	Electric Only
140	Energy Supply Ozark Beach	923047	Outside Services - EDE Only	Electric Only
145	Energy Supply Iatan	000486	Net Megawatt Hrs Gen-Iatan	Electric Only
145	Energy Supply Iatan	100000	Projects Dummy Account	Electric Only
145	Energy Supply Iatan	107000	Cwip-Electric/Gas	Electric Only
145	Energy Supply Iatan	108200	Rwip Electric Plant	Electric Only
145	Energy Supply Iatan	151100	Coal	Electric Only
145	Energy Supply Iatan	151200	Distillate Oil	Electric Only
145	Energy Supply Iatan	154950	Ammonia Inventory	Electric Only
145	Energy Supply Iatan	154951	Limestone Inventory	Electric Only
145	Energy Supply Iatan	154952	Activated Carbon Inventory	Electric Only
145	Energy Supply Iatan	154980	Stock Material - Iatan	Electric Only
145	Energy Supply Iatan	232012	Accounts Payable-IATAN Fuel	Electric Only
145	Energy Supply Iatan	232100	Manual A/P Accru Elect & Water	Electric Only
145	Energy Supply Iatan	236401	Payroll Tax Accr - Iatan	Electric Only
145	Energy Supply Iatan	242100	Salaries & Wages Payable	Electric Only
145	Energy Supply Iatan	408144	Payroll Taxes - Iatan	Electric Only
145	Energy Supply Iatan	426400	Civic Political & Related Act	Electric Only
145	Energy Supply Iatan	426599	Plant Disallowance	Electric Only
145	Energy Supply Iatan	500039	Operation Supervision & Eng	Electric Only
145	Energy Supply Iatan	501042	Fuel - Coal	Electric Only
145	Energy Supply Iatan	501045	Fuel - Oil	Electric Only
145	Energy Supply Iatan	502114	Steam Expenses - Other	Electric Only
145	Energy Supply Iatan	505422	Electric Expense - Iatan	Electric Only
145	Energy Supply Iatan	506126	Misc Steam Power Expenses	Electric Only
145	Energy Supply Iatan	506201	Limestone Expense	Electric Only
145	Energy Supply Iatan	506202	Ammonia Expense	Electric Only
145	Energy Supply Iatan	506203	Powdered Activated Carbon	Electric Only
145	Energy Supply Iatan	507129	Rents - Energy Supply	Electric Only
145	Energy Supply Iatan	510030	Mtce Supervision & Engineer	Electric Only

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145	Energy Supply Iatan	511127	Mtce Of Structures	Electric Only
145	Energy Supply Iatan	512165	Mtce Of Boiler Plant-Other	Electric Only
145	Energy Supply Iatan	513168	Mtce Of Turbine Plant	Electric Only
145	Energy Supply Iatan	514171	Mtce Of Misc Steam Plant	Electric Only
145	Energy Supply Iatan	546207	Oper Supervision & Eng	Electric Only
145	Energy Supply Iatan	556001	Mgmt & Admin- Trans Operations	Electric Only
145	Energy Supply Iatan	556401	Sys Control & Generation Disp	Electric Only
145	Energy Supply Iatan	557448	Other Pwr Supply Expense	Electric Only
145	Energy Supply Iatan	560449	Transm Operation Super & Engr	Electric Only
145	Energy Supply Iatan	562452	Transmission Station Expenses	Electric Only
145	Energy Supply Iatan	566458	Misc Transmission Expenses	Electric Only
145	Energy Supply Iatan	570177	Substation Maintenance - Plant	Electric Only
145	Energy Supply Iatan	920882	Administrative & General Sal	Electric Only
145	Energy Supply Iatan	921885	A&G Expenses Iatan	Electric Only
145	Energy Supply Iatan	922000	Admin Exp Transf - Credit	Electric Only
145	Energy Supply Iatan	923045	Outside Services	Electric Only
145	Energy Supply Iatan	924000	Property Insurance	Electric Only
145	Energy Supply Iatan	925000	Injuries & Damages-Corp	Electric Only
145	Energy Supply Iatan	926197	Pensions - Iatan	Electric Only
145	Energy Supply Iatan	928000	Regulatory Commission Exp- Corp	Electric Only
145	Energy Supply Iatan	935026	Building Maintenance	Electric Only
146	Energy Supply Iatan2	100000	Projects Dummy Account	Electric Only
146	Energy Supply Iatan2	107000	Cwip-Electric/Gas	Electric Only
146	Energy Supply Iatan2	108200	Rwip Electric Plant	Electric Only
146	Energy Supply Iatan2	154950	Ammonia Inventory	Electric Only
146	Energy Supply Iatan2	154951	Limestone Inventory	Electric Only
146	Energy Supply Iatan2	154952	Activated Carbon Inventory	Electric Only
146	Energy Supply Iatan2	154980	Stock Material - Iatan	Electric Only
146	Energy Supply Iatan2	165352	Prepayments-KCP&L Land Lease	Electric Only
146	Energy Supply Iatan2	182334	KS Iat II DfCh 10-EPDE-314- RTS	Electric Only
146	Energy Supply Iatan2	232012	Accounts Payable-IATAN Fuel	Electric Only

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146	Energy Supply latan2	232100	Manual A/P Accru Elect & Water	Electric Only
146	Energy Supply latan2	236401	Payroll Tax Accr - latan	Electric Only
146	Energy Supply latan2	242100	Salaries & Wages Payable	Electric Only
146	Energy Supply latan2	408144	Payroll Taxes - latan	Electric Only
146	Energy Supply latan2	421026	KS lat II DfOM 10-EPDE-314-RTS	Electric Only
146	Energy Supply latan2	426400	Civic Political & Related Act	Electric Only
146	Energy Supply latan2	426599	Plant Disallowance	Electric Only
146	Energy Supply latan2	500039	Operation Supervision & Eng	Electric Only
146	Energy Supply latan2	501042	Fuel - Coal	Electric Only
146	Energy Supply latan2	501045	Fuel - Oil	Electric Only
146	Energy Supply latan2	502114	Steam Expenses - Other	Electric Only
146	Energy Supply latan2	505422	Electric Expense - latan	Electric Only
146	Energy Supply latan2	506126	Misc Steam Power Expenses	Electric Only
146	Energy Supply latan2	506201	Limestone Expense	Electric Only
146	Energy Supply latan2	506202	Ammonia Expense	Electric Only
146	Energy Supply latan2	506203	Powdered Activated Carbon	Electric Only
146	Energy Supply latan2	507129	Rents - Energy Supply	Electric Only
146	Energy Supply latan2	510030	Mtce Supervision & Engineer	Electric Only
146	Energy Supply latan2	511127	Mtce Of Structures	Electric Only
146	Energy Supply latan2	512165	Mtce Of Boiler Plant-Other	Electric Only
146	Energy Supply latan2	512166	Mtce Of Burners	Electric Only
146	Energy Supply latan2	513168	Mtce Of Turbine Plant	Electric Only
146	Energy Supply latan2	514171	Mtce Of Misc Steam Plant	Electric Only
146	Energy Supply latan2	556001	Mgmt & Admin- Trans Operations	Electric Only
146	Energy Supply latan2	556401	Sys Control & Generation Disp	Electric Only
146	Energy Supply latan2	557448	Other Pwr Supply Expense	Electric Only
146	Energy Supply latan2	560449	Transm Operation Super & Engr	Electric Only
146	Energy Supply latan2	570177	Substation Maintenance - Plant	Electric Only
146	Energy Supply latan2	920882	Administrative & General Sal	Electric Only
146	Energy Supply latan2	921885	A&G Expenses latan	Electric Only
146	Energy Supply latan2	922000	Admin Exp Transf - Credit	Electric Only
146	Energy Supply latan2	923045	Outside Services	Electric Only
146	Energy Supply latan2	924000	Property Insurance	Electric Only

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146	Energy Supply Iatan2	925000	Injuries & Damages-Corp	Electric Only
146	Energy Supply Iatan2	926197	Pensions - Iatan	Electric Only
146	Energy Supply Iatan2	935026	Building Maintenance	Electric Only
147	ES Iatan Common Property	100000	Projects Dummy Account	Electric Only
147	ES Iatan Common Property	107000	Cwip-Electric/Gas	Electric Only
147	ES Iatan Common Property	108200	Rwip Electric Plant	Electric Only
147	ES Iatan Common Property	154980	Stock Material - Iatan	Electric Only
147	ES Iatan Common Property	183000	Prelim Survey & Investgat Chgs	Electric Only
147	ES Iatan Common Property	232010	Accounts Payable - Electric	Electric Only
147	ES Iatan Common Property	232012	Accounts Payable-IATAN Fuel	Electric Only
147	ES Iatan Common Property	232100	Manual A/P Accru Elect & Water	Electric Only
147	ES Iatan Common Property	236401	Payroll Tax Accr - Iatan	Electric Only
147	ES Iatan Common Property	242100	Salaries & Wages Payable	Electric Only
147	ES Iatan Common Property	408144	Payroll Taxes - Iatan	Electric Only
147	ES Iatan Common Property	426400	Civic Political & Related Act	Electric Only
147	ES Iatan Common Property	500039	Operation Supervision & Eng	Electric Only
147	ES Iatan Common Property	501042	Fuel - Coal	Electric Only
147	ES Iatan Common Property	502114	Steam Expenses - Other	Electric Only
147	ES Iatan Common Property	505422	Electric Expense - Iatan	Electric Only
147	ES Iatan Common Property	506126	Misc Steam Power Expenses	Electric Only
147	ES Iatan Common Property	507129	Rents - Energy Supply	Electric Only
147	ES Iatan Common Property	510030	Mtce Supervision & Engineer	Electric Only
147	ES Iatan Common Property	511127	Mtce Of Structures	Electric Only
147	ES Iatan Common Property	512165	Mtce Of Boiler Plant-Other	Electric Only
147	ES Iatan Common Property	513168	Mtce Of Turbine Plant	Electric Only
147	ES Iatan Common Property	514171	Mtce Of Misc Steam Plant	Electric Only
147	ES Iatan Common Property	542307	House Expenses - Hydro	Electric Only
147	ES Iatan Common Property	553160	Mtce of Turbines	Electric Only
147	ES Iatan Common Property	556401	Sys Control & Generation Disp	Electric Only
147	ES Iatan Common Property	557448	Other Pwr Supply Expense	Electric Only
147	ES Iatan Common Property	560449	Transm Operation Super & Engr	Electric Only
147	ES Iatan Common Property	566458	Misc Transmission Expenses	Electric Only
147	ES Iatan Common Property	570177	Substation Maintenance - Plant	Electric Only
147	ES Iatan Common Property	920882	Administrative & General Sal	Electric Only
147	ES Iatan Common Property	921885	A&G Expenses Iatan	Electric Only

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147	ES Iatan Common Property	922000	Admin Exp Transf - Credit	Electric Only
147	ES Iatan Common Property	923045	Outside Services	Electric Only
147	ES Iatan Common Property	924000	Property Insurance	Electric Only
147	ES Iatan Common Property	925000	Injuries & Damages-Corp	Electric Only
147	ES Iatan Common Property	926197	Pensions - Iatan	Electric Only
147	ES Iatan Common Property	935026	Building Maintenance	Electric Only
150	Fuel Management	100000	Projects Dummy Account	Electric Only
150	Fuel Management	107000	Cwip-Electric/Gas	Electric Only
150	Fuel Management	151058	Maintenance Of Railroad	Electric Only
150	Fuel Management	500039	Operation Supervision & Eng	Electric Only
150	Fuel Management	501011	Conv & Seminar-Fuel	Electric Only
150	Fuel Management	501601	Fuel Administration - Asbury	Electric Only
150	Fuel Management	501604	Fuel Administration - Riverton	Electric Only
150	Fuel Management	506126	Misc Steam Power Expenses	Electric Only
150	Fuel Management	547605	Fuel Adm State Line	Electric Only
150	Fuel Management	547606	Fuel Adm Energy Center	Electric Only
150	Fuel Management	923050	Management Fee	Electric Only
155	Gas Sales and Tolling Fees	232100	Manual A/P Accru Elect & Water	Electric Only
155	Gas Sales and Tolling Fees	547205	Natural Gas SLCC Tolling	Electric Only
155	Gas Sales and Tolling Fees	547300	MO/KS Deriv Unrecov Fuel Exp	Electric Only
155	Gas Sales and Tolling Fees	547301	NonFAS133 Deriv (Gain)/Loss	Electric Only
155	Gas Sales and Tolling Fees	547607	Fuel Adm E Traders Commission	Electric Only
155	Gas Sales and Tolling Fees	555431	Purchase Power Tolling Fees	Electric Only
160	Plum Point Power Plant	000186	Net Megawatt Hrs Gen-Boiler	Electric Only
160	Plum Point Power Plant	100000	Projects Dummy Account	Electric Only
160	Plum Point Power Plant	107000	Cwip-Electric/Gas	Electric Only
160	Plum Point Power Plant	108200	Rwip Electric Plant	Electric Only
160	Plum Point Power Plant	131995	Restrcted Cash MISO Collateral	Electric Only
160	Plum Point Power Plant	134200	Other Special Funds-Other	Electric Only
160	Plum Point Power Plant	151100	Coal	Electric Only
160	Plum Point Power Plant	151110	Dep-Asbury Unit Train	Electric Only
160	Plum Point Power Plant	151130	Dep-Plum Point Unit Train	Electric Only
160	Plum Point Power Plant	151200	Distillate Oil	Electric Only
160	Plum Point Power Plant	154980	Stock Material - Iatan	Electric Only



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160	Plum Point Power Plant	154990	Inventory - Plum Point	Electric Only
160	Plum Point Power Plant	165100	Prepayments - Insurance	Electric Only
160	Plum Point Power Plant	165400	Prepayments - Fuel	Electric Only
160	Plum Point Power Plant	165600	Prepayments - Plum Point	Electric Only
160	Plum Point Power Plant	182333	KS PlumPt DfCh 10-EPDE-314-RTS	Electric Only
160	Plum Point Power Plant	184810	Continuing Property Records	Electric Only
160	Plum Point Power Plant	236600	Property Taxes Accrued	Electric Only
160	Plum Point Power Plant	419026	Plum Point Escrow Interest Inc	Electric Only
160	Plum Point Power Plant	419030	Other Int & Dividend Income	Electric Only
160	Plum Point Power Plant	421025	KS PlumPt DfOM 10-EPDE-314-RTS	Electric Only
160	Plum Point Power Plant	426114	Donations	Electric Only
160	Plum Point Power Plant	500036	Opr Spr & Eng-Air Abate&Monit	Electric Only
160	Plum Point Power Plant	500039	Operation Supervision & Eng	Electric Only
160	Plum Point Power Plant	501042	Fuel - Coal	Electric Only
160	Plum Point Power Plant	501045	Fuel - Oil	Electric Only
160	Plum Point Power Plant	501183	Sales Of Ash	Electric Only
160	Plum Point Power Plant	501400	Ops Labor-Fuel Handling	Electric Only
160	Plum Point Power Plant	501401	Ops Mtls-Fuel Handling	Electric Only
160	Plum Point Power Plant	501605	Fuel Administration Plum Point	Electric Only
160	Plum Point Power Plant	502096	Exp To H2O Supply System	Electric Only
160	Plum Point Power Plant	502108	Exp Of Steam Boiler	Electric Only
160	Plum Point Power Plant	502109	Boiler Ops & Supervision	Electric Only
160	Plum Point Power Plant	505426	Electric Ops & Supervision	Electric Only
160	Plum Point Power Plant	506025	Safety Expenses-Prod	Electric Only
160	Plum Point Power Plant	506126	Misc Steam Power Expenses	Electric Only
160	Plum Point Power Plant	506201	Limestone Expense	Electric Only
160	Plum Point Power Plant	506202	Ammonia Expense	Electric Only
160	Plum Point Power Plant	506203	Powdered Activated Carbon	Electric Only
160	Plum Point Power Plant	506204	Lime Expense	Electric Only
160	Plum Point Power Plant	510030	Mtce Supervision & Engineer	Electric Only
160	Plum Point Power Plant	511127	Mtce Of Structures	Electric Only
160	Plum Point Power Plant	512165	Mtce Of Boiler Plant-Other	Electric Only
160	Plum Point Power Plant	513168	Mtce Of Turbine Plant	Electric Only

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160	Plum Point Power Plant	514171	Mtce Of Misc Steam Plant	Electric Only
160	Plum Point Power Plant	556001	Mgmt & Admin- Trans Operations	Electric Only
160	Plum Point Power Plant	556401	Sys Control & Generation Disp	Electric Only
160	Plum Point Power Plant	557448	Other Pwr Supply Expense	Electric Only
160	Plum Point Power Plant	920882	Administrative & General Sal	Electric Only
160	Plum Point Power Plant	921475	Telecommunications	Electric Only
160	Plum Point Power Plant	921489	Supplies-Other	Electric Only
160	Plum Point Power Plant	921886	Home Off Support Travel & Misc	Electric Only
160	Plum Point Power Plant	923045	Outside Services	Electric Only
160	Plum Point Power Plant	923047	Outside Services - EDE Only	Electric Only
160	Plum Point Power Plant	923050	Management Fee	Electric Only
160	Plum Point Power Plant	923051	O&M Fee - NAES	Electric Only
160	Plum Point Power Plant	924000	Property Insurance	Electric Only
160	Plum Point Power Plant	925000	Injuries & Damages-Corp	Electric Only
160	Plum Point Power Plant	926105	Plant Pension & Benefits	Electric Only
170	Water Operations	100000	Projects Dummy Account	Electric Only
170	Water Operations	107000	Cwip-Electric/Gas	Electric Only
170	Water Operations	118200	Cwip - Water	Electric Only
170	Water Operations	119200	Rwip - Water	Electric Only
170	Water Operations	143995	Inventory Customer Sales	Electric Only
170	Water Operations	154000	Material	Electric Only
170	Water Operations	163086	Water Stores Expense	Electric Only
170	Water Operations	163100	Stores Expense - T & D	Electric Only
170	Water Operations	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
170	Water Operations	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
170	Water Operations	184620	Const Clearing Line Oper	Electric Only
170	Water Operations	184621	T&D Budget Preparation	Electric Only
170	Water Operations	184661	Construction Clearing Water	Electric Only
170	Water Operations	184915	Small Tools	Electric Only
170	Water Operations	426114	Donations	Electric Only
170	Water Operations	539332	Misc Hydro Generation Exp	Electric Only
170	Water Operations	600704	Source Of Supply Operations	Electric Only
170	Water Operations	610707	Source Of Supply-Maintenance	Electric Only
170	Water Operations	620710	Pumping Expense - Operations	Electric Only

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170	Water Operations	623713	Power Purchased For Pumping	Electric Only
170	Water Operations	630716	Maint Of Pumping Plant	Electric Only
170	Water Operations	640719	Water Treatment Exp- Operations	Electric Only
170	Water Operations	662728	Other T&D Line Oper Expense	Electric Only
170	Water Operations	670729	Maint Sup & Eng-T & D Exp	Electric Only
170	Water Operations	672734	Maint-Dist Reserve & Standpipe	Electric Only
170	Water Operations	673001	Water Utility Supervision	Electric Only
170	Water Operations	673011	Conv & Seminar - Water Superv	Electric Only
170	Water Operations	673025	Safety Expense - Water	Electric Only
170	Water Operations	673046	Software - Water Supervision	Electric Only
170	Water Operations	673737	Maint Of T&D Mains	Electric Only
170	Water Operations	673739	Maintenance - System Flushing	Electric Only
170	Water Operations	675740	Maint Of Services	Electric Only
170	Water Operations	682037	Collection Activities - Water	Electric Only
170	Water Operations	692000	Regulatory Comm Exp-Water	Electric Only
170	Water Operations	935024	Building & Grounds Maintenance	Electric Only
185	SLCC-Joint Venture	046186	Net Megawatt Hrs Gener-S.L.	Electric Only
185	SLCC-Joint Venture	100000	Projects Dummy Account	Electric Only
185	SLCC-Joint Venture	100002	SLCC Dummy Project	Electric Only
185	SLCC-Joint Venture	101000	Electric Plant In Service	Electric Only
185	SLCC-Joint Venture	107000	Cwip-Electric/Gas	Electric Only
185	SLCC-Joint Venture	107002	CWIP - SLCC	Electric Only
185	SLCC-Joint Venture	108100	Accum Prov Depr-Electric Plant	Electric Only
185	SLCC-Joint Venture	108202	RWIP - SLCC	Electric Only
185	SLCC-Joint Venture	143174	Siemens LTP Curr Rec	Electric Only
185	SLCC-Joint Venture	143185	Accounts Receivable - SLCC	Electric Only
185	SLCC-Joint Venture	154910	Generation Parts & Mat-Elect	Electric Only
185	SLCC-Joint Venture	154911	SLCC Inv Cr-WGI Portion	Electric Only
185	SLCC-Joint Venture	163083	State Line Stores Expenses	Electric Only
185	SLCC-Joint Venture	163087	State Line CC Stores Exp	Electric Only
185	SLCC-Joint Venture	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
185	SLCC-Joint Venture	186174	Siemens LTP Deferred Misc	Electric Only
185	SLCC-Joint Venture	408141	Prov-Foab Taxes-Electric	Electric Only
185	SLCC-Joint Venture	408511	Prov-Fed Unemp Compens Tax-	Electric Only

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185	SLCC-Joint Venture	408512	Prov-St Unemp Compens Tax-El	Electric Only
185	SLCC-Joint Venture	414989	Realized Loss - Derivatives	Electric Only
185	SLCC-Joint Venture	546204	Oper Super&Eng-Air Abate&Monit	Electric Only
185	SLCC-Joint Venture	546205	Op Supv - Environmental	Electric Only
185	SLCC-Joint Venture	546207	Oper Supervision & Eng	Electric Only
185	SLCC-Joint Venture	547210	Combust Turb Fuel Natural Gas	Electric Only
185	SLCC-Joint Venture	547300	MO/KS Deriv Unrecov Fuel Exp	Electric Only
185	SLCC-Joint Venture	547301	NonFAS133 Deriv (Gain)/Loss	Electric Only
185	SLCC-Joint Venture	547607	Fuel Adm E Traders Commission	Electric Only
185	SLCC-Joint Venture	548123	Exp Of Prime Movers	Electric Only
185	SLCC-Joint Venture	548124	Exp of Environmental Devices	Electric Only
185	SLCC-Joint Venture	548125	Exp of Generators	Electric Only
185	SLCC-Joint Venture	548126	Exp of Accessory Elec Equip	Electric Only
185	SLCC-Joint Venture	548202	Ammonia Expense	Electric Only
185	SLCC-Joint Venture	549120	Exp of Misc Other Power	Electric Only
185	SLCC-Joint Venture	549222	Misc Other Power Expense	Electric Only
185	SLCC-Joint Venture	551201	Maint Supervision & Engineer	Electric Only
185	SLCC-Joint Venture	552121	Exp of Structures	Electric Only
185	SLCC-Joint Venture	552122	Exp of Structures Fuel	Electric Only
185	SLCC-Joint Venture	552135	Mtce Of Structures - SL	Electric Only
185	SLCC-Joint Venture	552136	Mtce of Structures Fires	Electric Only
185	SLCC-Joint Venture	552137	Mtce of Structures Fuel	Electric Only
185	SLCC-Joint Venture	553160	Mtce of Turbines	Electric Only
185	SLCC-Joint Venture	553161	Mtce of Turbine Aux Equip	Electric Only
185	SLCC-Joint Venture	553162	Mtce Of Hrsg Enclosure&Structr	Electric Only
185	SLCC-Joint Venture	553163	Mtce Of Hrsg Pressure Parts	Electric Only
185	SLCC-Joint Venture	553164	Mtce of Environmental Devices	Electric Only
185	SLCC-Joint Venture	553165	Mtce of Cooling Systems	Electric Only
185	SLCC-Joint Venture	553166	Mtce of Feedwater Systems	Electric Only
185	SLCC-Joint Venture	553167	Mtce of Steam & Wtr Systems	Electric Only
185	SLCC-Joint Venture	553170	Mtce of Generators	Electric Only
185	SLCC-Joint Venture	553171	Mtce of Gen Excitation Sys	Electric Only

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185	SLCC-Joint Venture	553172	Mtce of Generator Aux Equip	Electric Only
185	SLCC-Joint Venture	553173	Mtce of Station Transformers	Electric Only
185	SLCC-Joint Venture	553174	Mtce of Accessory Elec Equip	Electric Only
185	SLCC-Joint Venture	553175	Mtce of Elec Control System	Electric Only
185	SLCC-Joint Venture	554110	Exp of Misc Power Plant Equip	Electric Only
185	SLCC-Joint Venture	554130	Mtce of Misc Plant Systems	Electric Only
185	SLCC-Joint Venture	554131	Mtce Of Misc Plant Tools	Electric Only
185	SLCC-Joint Venture	562111	Exp of Substation & Switchyard	Electric Only
185	SLCC-Joint Venture	562134	Mtce Of Substation Switchyard	Electric Only
187	SLCC Western Resources Reimbmt	100000	Projects Dummy Account	Electric Only
187	SLCC Western Resources Reimbmt	100002	SLCC Dummy Project	Electric Only
187	SLCC Western Resources Reimbmt	107000	Cwip-Electric/Gas	Electric Only
187	SLCC Western Resources Reimbmt	107002	CWIP - SLCC	Electric Only
187	SLCC Western Resources Reimbmt	108202	RWIP - SLCC	Electric Only
187	SLCC Western Resources Reimbmt	154000	Material	Electric Only
187	SLCC Western Resources Reimbmt	154910	Generation Parts & Mat-Elect	Electric Only
187	SLCC Western Resources Reimbmt	154911	SLCC Inv Cr-WGI Portion	Electric Only
187	SLCC Western Resources Reimbmt	163087	State Line CC Stores Exp	Electric Only
187	SLCC Western Resources Reimbmt	165100	Prepayments - Insurance	Electric Only
187	SLCC Western Resources Reimbmt	186174	Siemens LTP Deferred Misc	Electric Only
187	SLCC Western Resources Reimbmt	408141	Prov-Foab Taxes-Electric	Electric Only
187	SLCC Western Resources Reimbmt	408511	Prov-Fed Unemp Compens Tax- EI	Electric Only
187	SLCC Western Resources	408512	Prov-St Unemp Compens Tax-EI	Electric Only

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	Reimbmt			
187	SLCC Western Resources Reimbmt	419030	Other Int & Dividend Income	Electric Only
187	SLCC Western Resources Reimbmt	506202	Ammonia Expense	Electric Only
187	SLCC Western Resources Reimbmt	546204	Oper Super&Eng-Air Abate&Monit	Electric Only
187	SLCC Western Resources Reimbmt	546205	Op Supv - Environmental	Electric Only
187	SLCC Western Resources Reimbmt	546207	Oper Supervision & Eng	Electric Only
187	SLCC Western Resources Reimbmt	547210	Combust Turb Fuel Natural Gas	Electric Only
187	SLCC Western Resources Reimbmt	548123	Exp Of Prime Movers	Electric Only
187	SLCC Western Resources Reimbmt	548124	Exp of Environmental Devices	Electric Only
187	SLCC Western Resources Reimbmt	548125	Exp of Generators	Electric Only
187	SLCC Western Resources Reimbmt	548126	Exp of Accessory Elec Equip	Electric Only
187	SLCC Western Resources Reimbmt	548202	Ammonia Expense	Electric Only
187	SLCC Western Resources Reimbmt	549025	Safety Expenses-Comb Turbine	Electric Only
187	SLCC Western Resources Reimbmt	549120	Exp of Misc Other Power	Electric Only
187	SLCC Western Resources Reimbmt	549222	Misc Other Power Expense	Electric Only
187	SLCC Western Resources Reimbmt	551201	Maint Supervision & Engineer	Electric Only
187	SLCC Western Resources Reimbmt	552121	Exp of Structures	Electric Only
187	SLCC Western Resources Reimbmt	552122	Exp of Structures Fuel	Electric Only
187	SLCC Western Resources	552135	Mtce Of Structures - SL	Electric Only

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	Reimbmt			
187	SLCC Western Resources Reimbmt	552136	Mtce of Structures Fires	Electric Only
187	SLCC Western Resources Reimbmt	552137	Mtce of Structures Fuel	Electric Only
187	SLCC Western Resources Reimbmt	553160	Mtce of Turbines	Electric Only
187	SLCC Western Resources Reimbmt	553161	Mtce of Turbine Aux Equip	Electric Only
187	SLCC Western Resources Reimbmt	553162	Mtce Of Hrsg Enclosure&Structr	Electric Only
187	SLCC Western Resources Reimbmt	553163	Mtce Of Hrsg Pressure Parts	Electric Only
187	SLCC Western Resources Reimbmt	553164	Mtce of Environmental Devices	Electric Only
187	SLCC Western Resources Reimbmt	553165	Mtce of Cooling Systems	Electric Only
187	SLCC Western Resources Reimbmt	553166	Mtce of Feedwater Systems	Electric Only
187	SLCC Western Resources Reimbmt	553167	Mtce of Steam & Wtr Systems	Electric Only
187	SLCC Western Resources Reimbmt	553170	Mtce of Generators	Electric Only
187	SLCC Western Resources Reimbmt	553171	Mtce of Gen Excitation Sys	Electric Only
187	SLCC Western Resources Reimbmt	553172	Mtce of Generator Aux Equip	Electric Only
187	SLCC Western Resources Reimbmt	553173	Mtce of Station Transformers	Electric Only
187	SLCC Western Resources Reimbmt	553174	Mtce of Accessory Elec Equip	Electric Only
187	SLCC Western Resources Reimbmt	553175	Mtce of Elec Control System	Electric Only
187	SLCC Western Resources Reimbmt	554110	Exp of Misc Power Plant Equip	Electric Only
187	SLCC Western Resources	554130	Mtce of Misc Plant Systems	Electric Only

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	Reimbmt			
187	SLCC Western Resources Reimbmt	554131	Mtce Of Misc Plant Tools	Electric Only
187	SLCC Western Resources Reimbmt	555437	Interrupt Svc Compensation	Electric Only
187	SLCC Western Resources Reimbmt	562111	Exp of Substation & Switchyard	Electric Only
187	SLCC Western Resources Reimbmt	562134	Mtce Of Substation Switchyard	Electric Only
187	SLCC Western Resources Reimbmt	592052	Dist Substation Equip Maint	Electric Only
187	SLCC Western Resources Reimbmt	921211	Conv & Seminar-Acct	Electric Only
187	SLCC Western Resources Reimbmt	921648	Utilities	Electric Only
187	SLCC Western Resources Reimbmt	922185	Transfer Charges - WGI	Electric Only
187	SLCC Western Resources Reimbmt	926146	FAS 87 SLCC Reimbursement	Electric Only
187	SLCC Western Resources Reimbmt	926148	FAS87 Pens - Elec/Gas (GAAP)	Electric Only
187	SLCC Western Resources Reimbmt	926149	FAS87 Pens - Reg Asset (5yr)	Electric Only
187	SLCC Western Resources Reimbmt	926201	Dental Plan	Electric Only
187	SLCC Western Resources Reimbmt	926202	Vision Plan	Electric Only
187	SLCC Western Resources Reimbmt	926215	Comp Exp Employee Stk Purch	Electric Only
187	SLCC Western Resources Reimbmt	926216	Employee Information	Electric Only
187	SLCC Western Resources Reimbmt	926217	Flowers	Electric Only
187	SLCC Western Resources Reimbmt	926218	Coffeeroom Supplies	Electric Only
187	SLCC Western Resources	926219	Other Employee Benefits	Electric Only



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	Reimbmt			
187	SLCC Western Resources Reimbmt	926222	Group Life Insurance	Electric Only
187	SLCC Western Resources Reimbmt	926225	Executive Physicals	Electric Only
187	SLCC Western Resources Reimbmt	926226	Employee Welfare Exp - Elec	Electric Only
187	SLCC Western Resources Reimbmt	926227	Acc Death & Dismemb - Benefit	Electric Only
187	SLCC Western Resources Reimbmt	926230	Flex Benefit Plan Expense	Electric Only
187	SLCC Western Resources Reimbmt	926231	Tuition Reimbursement	Electric Only
187	SLCC Western Resources Reimbmt	926232	Taxable Educational Assistance	Electric Only
187	SLCC Western Resources Reimbmt	926327	FAS106 HC - Reg Asst Amort Exp	Electric Only
187	SLCC Western Resources Reimbmt	926328	FAS106 HC - Elec/Gas (GAAP)	Electric Only
187	SLCC Western Resources Reimbmt	926329	Healthcare - Electric/Gas	Electric Only
187	SLCC Western Resources Reimbmt	926437	Employee Disability Plan Exp	Electric Only
187	SLCC Western Resources Reimbmt	926555	401K - Electric/Gas	Electric Only
187	SLCC Western Resources Reimbmt	935024	Building & Grounds Maintenance	Electric Only
187	SLCC Western Resources Reimbmt	935026	Building Maintenance	Electric Only
187	SLCC Western Resources Reimbmt	935098	Computer Maintenance	Electric Only
187	SLCC Western Resources Reimbmt	935099	Computer Mtce-Customer Watch	Electric Only
187	SLCC Western Resources Reimbmt	935289	Supplies-Info Serv	Electric Only
187	SLCC Western Resources	935346	Furniture Maintenance	Electric Only

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	Reimbmt			
187	SLCC Western Resources Reimbmt	935347	Telephone System Maintenance	Electric Only
187	SLCC Western Resources Reimbmt	935389	Office Equipment Maintenance	Electric Only
187	SLCC Western Resources Reimbmt	935515	Microwave Maintenance Expenses	Electric Only
187	SLCC Western Resources Reimbmt	935520	Telephone Expenses-Telecomm	Electric Only
187	SLCC Western Resources Reimbmt	935523	Telecomm Exp Other	Electric Only
195	State Line Common Property	100000	Projects Dummy Account	Electric Only
195	State Line Common Property	100002	SLCC Dummy Project	Electric Only
195	State Line Common Property	107002	CWIP - SLCC	Electric Only
195	State Line Common Property	108202	RWIP - SLCC	Electric Only
195	State Line Common Property	143200	Employee Accounts Receivable	Electric Only
195	State Line Common Property	154910	Generation Parts & Mat-Elect	Electric Only
195	State Line Common Property	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
195	State Line Common Property	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
195	State Line Common Property	408141	Prov-Foab Taxes-Electric	Electric Only
195	State Line Common Property	408511	Prov-Fed Unemp Compens Tax- EI	Electric Only
195	State Line Common Property	408512	Prov-St Unemp Compens Tax-EI	Electric Only
195	State Line Common Property	546207	Oper Supervision & Eng	Electric Only
195	State Line Common	548123	Exp Of Prime Movers	Electric Only

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	Property			
195	State Line Common Property	548124	Exp of Environmental Devices	Electric Only
195	State Line Common Property	548126	Exp of Accessory Elec Equip	Electric Only
195	State Line Common Property	549025	Safety Expenses-Comb Turbine	Electric Only
195	State Line Common Property	549120	Exp of Misc Other Power	Electric Only
195	State Line Common Property	549222	Misc Other Power Expense	Electric Only
195	State Line Common Property	551201	Maint Supervision & Engineer	Electric Only
195	State Line Common Property	552121	Exp of Structures	Electric Only
195	State Line Common Property	552135	Mtce Of Structures - SL	Electric Only
195	State Line Common Property	552136	Mtce of Structures Fires	Electric Only
195	State Line Common Property	552137	Mtce of Structures Fuel	Electric Only
195	State Line Common Property	553160	Mtce of Turbines	Electric Only
195	State Line Common Property	553162	Mtce Of Hrsg Enclosure&Structr	Electric Only
195	State Line Common Property	553163	Mtce Of Hrsg Pressure Parts	Electric Only
195	State Line Common Property	553164	Mtce of Environmental Devices	Electric Only
195	State Line Common Property	553165	Mtce of Cooling Systems	Electric Only
195	State Line Common Property	553166	Mtce of Feedwater Systems	Electric Only
195	State Line Common Property	553174	Mtce of Accessory Elec Equip	Electric Only
195	State Line Common	553175	Mtce of Elec Control System	Electric Only

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	Property			
195	State Line Common Property	554110	Exp of Misc Power Plant Equip	Electric Only
195	State Line Common Property	554130	Mtce of Misc Plant Systems	Electric Only
195	State Line Common Property	554131	Mtce Of Misc Plant Tools	Electric Only
195	State Line Common Property	555437	Interrupt Svc Compensation	Electric Only
208	Special Projects Eng	426413	Civic Activities	Electric Only
209	Line Operations Branson	100000	Projects Dummy Account	Electric Only
209	Line Operations Branson	107000	Cwip-Electric/Gas	Electric Only
209	Line Operations Branson	108200	Rwip Electric Plant	Electric Only
209	Line Operations Branson	143995	Inventory Customer Sales	Electric Only
209	Line Operations Branson	154000	Material	Electric Only
209	Line Operations Branson	154100	Minor Material Undistributed	Electric Only
209	Line Operations Branson	163100	Stores Expense - T & D	Electric Only
209	Line Operations Branson	163996	Inventory Reconciliation	Electric Only
209	Line Operations Branson	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
209	Line Operations Branson	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
209	Line Operations Branson	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
209	Line Operations Branson	184321	Veh Maint - Line Trucks	Electric Only
209	Line Operations Branson	184322	Veh Maint-Aerial Basket Trucks	Electric Only
209	Line Operations Branson	184342	Cdl License & Physicals	Electric Only
209	Line Operations Branson	184620	Const Clearing Line Oper	Electric Only
209	Line Operations Branson	184915	Small Tools	Electric Only
209	Line Operations Branson	186100	Other Work In Progress	Electric Only
209	Line Operations Branson	560628	T & D Eng-Oper Supervision	Electric Only
209	Line Operations Branson	563011	Overhead Trans Line Oper-161Kv	Electric Only
209	Line Operations Branson	563012	Overhead Trans Line Oper-69 Kv	Electric Only
209	Line Operations Branson	568631	T & D Eng-Maint Supervision	Electric Only
209	Line Operations Branson	570040	Trans Substa Equip Maintenance	Electric Only

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209	Line Operations Branson	571041	Oh Trans Line Maint-161Kv	Electric Only
209	Line Operations Branson	571042	Overhead Trans Line Maint-69Kv	Electric Only
209	Line Operations Branson	571910	Transm Maint 161KV Reliability	Electric Only
209	Line Operations Branson	571911	Transm Maint 69KV Reliability	Electric Only
209	Line Operations Branson	580001	Supervision Distribution Oper	Electric Only
209	Line Operations Branson	580627	Line Eng - Distrib Operations	Electric Only
209	Line Operations Branson	582016	Distribution Substa Operations	Electric Only
209	Line Operations Branson	583019	Oh Distribution Line Oper	Electric Only
209	Line Operations Branson	583020	Truck Down Time - Line Oper	Electric Only
209	Line Operations Branson	583021	Truck Traveling Time - Line Op	Electric Only
209	Line Operations Branson	584022	Underground Distrib Line Oper	Electric Only
209	Line Operations Branson	584025	URG Dist Line Locates	Electric Only
209	Line Operations Branson	585025	Street Lightg & Signal Sys Exp	Electric Only
209	Line Operations Branson	586028	Meter Expense	Electric Only
209	Line Operations Branson	586029	Disconnects & Reconnects	Electric Only
209	Line Operations Branson	587031	Service Call Expense	Electric Only
209	Line Operations Branson	587038	Customer Facilities Expense	Electric Only
209	Line Operations Branson	588023	Building Operations - Expenses	Electric Only
209	Line Operations Branson	588025	Safety Equipment	Electric Only
209	Line Operations Branson	588100	Miscellaneous Distribution	Electric Only
209	Line Operations Branson	590001	Supervision Distribution Maint	Electric Only
209	Line Operations Branson	590630	Line Eng Distribution Maint	Electric Only
209	Line Operations Branson	591024	Building Maint-Line Operations	Electric Only
209	Line Operations Branson	593058	Oh Dist Line Tree Trimming	Electric Only
209	Line Operations Branson	593158	Chemical Tree Trim 12Kv	Electric Only
209	Line Operations Branson	593555	Oh Dist Line Maintenance	Electric Only
209	Line Operations Branson	593910	OH Dist Line Maint Reliability	Electric Only
209	Line Operations Branson	594061	Underground Dist Line Maint	Electric Only
209	Line Operations Branson	594910	Dist UG Line Maint Reliability	Electric Only
209	Line Operations Branson	596067	Strt Light&Signal Sys Maint Ex	Electric Only
209	Line Operations Branson	598073	Maint Of Misc Distrib Plant	Electric Only
209	Line Operations Branson	921301	Mgmt & Admin - Exp - Field Saf	Electric Only
211	Line Operations Aurora	100000	Projects Dummy Account	Electric Only
211	Line Operations Aurora	107000	Cwip-Electric/Gas	Electric Only

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211	Line Operations Aurora	108200	Rwip Electric Plant	Electric Only
211	Line Operations Aurora	118200	Cwip - Water	Electric Only
211	Line Operations Aurora	143995	Inventory Customer Sales	Electric Only
211	Line Operations Aurora	154000	Material	Electric Only
211	Line Operations Aurora	154100	Minor Material Undistributed	Electric Only
211	Line Operations Aurora	163100	Stores Expense - T & D	Electric Only
211	Line Operations Aurora	163327	Stores Activities Regular Time	Electric Only
211	Line Operations Aurora	163996	Inventory Reconciliation	Electric Only
211	Line Operations Aurora	184321	Veh Maint - Line Trucks	Electric Only
211	Line Operations Aurora	184620	Const Clearing Line Oper	Electric Only
211	Line Operations Aurora	184915	Small Tools	Electric Only
211	Line Operations Aurora	186100	Other Work In Progress	Electric Only
211	Line Operations Aurora	408141	Prov-Foab Taxes-Electric	Electric Only
211	Line Operations Aurora	408512	Prov-St Unemp Compens Tax-El	Electric Only
211	Line Operations Aurora	560628	T & D Eng-Oper Supervision	Electric Only
211	Line Operations Aurora	562010	Transm Substation Operations	Electric Only
211	Line Operations Aurora	563012	Overhead Trans Line Oper-69 Kv	Electric Only
211	Line Operations Aurora	568631	T & D Eng-Maint Supervision	Electric Only
211	Line Operations Aurora	570040	Trans Substa Equip Maintenance	Electric Only
211	Line Operations Aurora	571041	Oh Trans Line Maint-161Kv	Electric Only
211	Line Operations Aurora	571042	Overhead Trans Line Maint-69Kv	Electric Only
211	Line Operations Aurora	571043	Oh Trans Line Maint-345 Kv	Electric Only
211	Line Operations Aurora	571910	Transm Maint 161KV Reliability	Electric Only
211	Line Operations Aurora	571911	Transm Maint 69KV Reliability	Electric Only
211	Line Operations Aurora	571912	Transm Maint 345KV Reliability	Electric Only
211	Line Operations Aurora	580001	Supervision Distribution Oper	Electric Only
211	Line Operations Aurora	580627	Line Eng - Distrib Operations	Electric Only
211	Line Operations Aurora	582016	Distribution Substa Operations	Electric Only
211	Line Operations Aurora	583019	Oh Distribution Line Oper	Electric Only
211	Line Operations Aurora	583020	Truck Down Time - Line Oper	Electric Only
211	Line Operations Aurora	583021	Truck Traveling Time - Line Op	Electric Only
211	Line Operations Aurora	584022	Underground Distrib Line Oper	Electric Only

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211	Line Operations Aurora	584025	URG Dist Line Locates	Electric Only
211	Line Operations Aurora	585025	Street Lightg & Signal Sys Exp	Electric Only
211	Line Operations Aurora	586025	Safety Expenses-Meters	Electric Only
211	Line Operations Aurora	586028	Meter Expense	Electric Only
211	Line Operations Aurora	586029	Disconnects & Reconnects	Electric Only
211	Line Operations Aurora	586120	Field Testing - Old	Electric Only
211	Line Operations Aurora	587031	Service Call Expense	Electric Only
211	Line Operations Aurora	587038	Customer Facilities Expense	Electric Only
211	Line Operations Aurora	587148	Customer Co-Gen Facilities	Electric Only
211	Line Operations Aurora	588023	Building Operations - Expenses	Electric Only
211	Line Operations Aurora	588025	Safety Equipment	Electric Only
211	Line Operations Aurora	588100	Miscellaneous Distribution	Electric Only
211	Line Operations Aurora	589034	Rents - Distribution	Electric Only
211	Line Operations Aurora	590630	Line Eng Distribution Maint	Electric Only
211	Line Operations Aurora	591024	Building Maint-Line Operations	Electric Only
211	Line Operations Aurora	592052	Dist Substation Equip Maint	Electric Only
211	Line Operations Aurora	593058	Oh Dist Line Tree Trimming	Electric Only
211	Line Operations Aurora	593555	Oh Dist Line Maintenance	Electric Only
211	Line Operations Aurora	593558	Tree Grinder-Tree Trim 12kv	Electric Only
211	Line Operations Aurora	593560	OH Dist Line Oper Storms	Electric Only
211	Line Operations Aurora	593910	OH Dist Line Maint Reliability	Electric Only
211	Line Operations Aurora	594061	Underground Dist Line Maint	Electric Only
211	Line Operations Aurora	594910	Dist UG Line Maint Reliability	Electric Only
211	Line Operations Aurora	596067	Strt Light&Signal Sys Maint Ex	Electric Only
211	Line Operations Aurora	598073	Maint Of Misc Distrib Plant	Electric Only
211	Line Operations Aurora	905032	Phone Directory Expense	Electric Only
211	Line Operations Aurora	999991	Acct Entry Type Default-Reg	Electric Only
212	Line Operations Baxter	100000	Projects Dummy Account	Electric Only
212	Line Operations Baxter	107000	Cwip-Electric/Gas	Electric Only
212	Line Operations Baxter	108200	Rwip Electric Plant	Electric Only
212	Line Operations Baxter	143200	Employee Accounts Receivable	Electric Only
212	Line Operations Baxter	143995	Inventory Customer Sales	Electric Only
212	Line Operations Baxter	154000	Material	Electric Only
212	Line Operations Baxter	154100	Minor Material Undistributed	Electric Only
212	Line Operations Baxter	163100	Stores Expense - T & D	Electric Only

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212	Line Operations Baxter	163327	Stores Activities Regular Time	Electric Only
212	Line Operations Baxter	163330	Stores Overtime Hours	Electric Only
212	Line Operations Baxter	163996	Inventory Reconciliation	Electric Only
212	Line Operations Baxter	184101	Setting New Meters	Electric Only
212	Line Operations Baxter	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
212	Line Operations Baxter	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
212	Line Operations Baxter	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
212	Line Operations Baxter	184321	Veh Maint - Line Trucks	Electric Only
212	Line Operations Baxter	184322	Veh Maint-Aerial Basket Trucks	Electric Only
212	Line Operations Baxter	184420	Admin & General Clearing	Electric Only
212	Line Operations Baxter	184519	Shop Test New Sgl Phase Mtrs	Electric Only
212	Line Operations Baxter	184523	Wire Reclamation	Electric Only
212	Line Operations Baxter	184620	Const Clearing Line Oper	Electric Only
212	Line Operations Baxter	184625	Construction Clearing - Storms	Electric Only
212	Line Operations Baxter	184810	Continuing Property Records	Electric Only
212	Line Operations Baxter	184915	Small Tools	Electric Only
212	Line Operations Baxter	186100	Other Work In Progress	Electric Only
212	Line Operations Baxter	419100	Afudc - Other (Equity)	Electric Only
212	Line Operations Baxter	421031	Misc nonoperating income	Electric Only
212	Line Operations Baxter	432000	Afudc - Credit (Debt)	Electric Only
212	Line Operations Baxter	451420	KS Net Meter Application Fee	Electric Only
212	Line Operations Baxter	560628	T & D Eng-Oper Supervision	Electric Only
212	Line Operations Baxter	562010	Transm Substation Operations	Electric Only
212	Line Operations Baxter	563012	Overhead Trans Line Oper-69 Kv	Electric Only
212	Line Operations Baxter	563015	Overhead Trans Line Oper-Other	Electric Only
212	Line Operations Baxter	567007	Rents - Transmission	Electric Only
212	Line Operations Baxter	568631	T & D Eng-Maint Supervision	Electric Only
212	Line Operations Baxter	571041	Oh Trans Line Maint-161Kv	Electric Only
212	Line Operations Baxter	571042	Overhead Trans Line Maint-69Kv	Electric Only
212	Line Operations Baxter	571044	Oh Trans Line Maint-34.5Kv	Electric Only
212	Line Operations Baxter	571910	Transm Maint 161KV Reliability	Electric Only
212	Line Operations Baxter	571911	Transm Maint 69KV Reliability	Electric Only



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212	Line Operations Baxter	580001	Supervision Distribution Oper	Electric Only
212	Line Operations Baxter	580627	Line Eng - Distrib Operations	Electric Only
212	Line Operations Baxter	582016	Distribution Substa Operations	Electric Only
212	Line Operations Baxter	583019	Oh Distribution Line Oper	Electric Only
212	Line Operations Baxter	583020	Truck Down Time - Line Oper	Electric Only
212	Line Operations Baxter	583021	Truck Traveling Time - Line Op	Electric Only
212	Line Operations Baxter	583025	Safety Exp-Oh Distrib Lines	Electric Only
212	Line Operations Baxter	584022	Underground Distrib Line Oper	Electric Only
212	Line Operations Baxter	584025	URG Dist Line Locates	Electric Only
212	Line Operations Baxter	585025	Street Lightg & Signal Sys Exp	Electric Only
212	Line Operations Baxter	586028	Meter Expense	Electric Only
212	Line Operations Baxter	586029	Disconnects & Reconnects	Electric Only
212	Line Operations Baxter	586120	Field Testing - Old	Electric Only
212	Line Operations Baxter	586135	Load Research-Meters	Electric Only
212	Line Operations Baxter	587031	Service Call Expense	Electric Only
212	Line Operations Baxter	587038	Customer Facilities Expense	Electric Only
212	Line Operations Baxter	588011	Conv & Seminar-Misc Distrib	Electric Only
212	Line Operations Baxter	588023	Building Operations - Expenses	Electric Only
212	Line Operations Baxter	588025	Safety Equipment	Electric Only
212	Line Operations Baxter	588100	Miscellaneous Distribution	Electric Only
212	Line Operations Baxter	588621	GIS Operations	Electric Only
212	Line Operations Baxter	589034	Rents - Distribution	Electric Only
212	Line Operations Baxter	590001	Supervision Distribution Maint	Electric Only
212	Line Operations Baxter	590630	Line Eng Distribution Maint	Electric Only
212	Line Operations Baxter	591024	Building Maint-Line Operations	Electric Only
212	Line Operations Baxter	592052	Dist Substation Equip Maint	Electric Only
212	Line Operations Baxter	593058	Oh Dist Line Tree Trimming	Electric Only
212	Line Operations Baxter	593500	Misc Repair Expense	Electric Only
212	Line Operations Baxter	593555	Oh Dist Line Maintenance	Electric Only
212	Line Operations Baxter	593558	Tree Grinder-Tree Trim 12kv	Electric Only
212	Line Operations Baxter	593560	OH Dist Line Oper Storms	Electric Only
212	Line Operations Baxter	593910	OH Dist Line Maint Reliability	Electric Only
212	Line Operations Baxter	594061	Underground Dist Line Maint	Electric Only
212	Line Operations Baxter	594910	Dist UG Line Maint Reliability	Electric Only
212	Line Operations Baxter	596067	Strt Light&Signal Sys Maint Ex	Electric Only

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212	Line Operations Baxter	598073	Maint Of Misc Distrib Plant	Electric Only
212	Line Operations Baxter	903028	Credit & Collections	Electric Only
212	Line Operations Baxter	905023	Building Operations-Cust Accts	Electric Only
212	Line Operations Baxter	905032	Phone Directory Expense	Electric Only
212	Line Operations Baxter	908104	Wholesale Customer Assistance	Electric Only
212	Line Operations Baxter	912025	New Business-Cust Serv	Electric Only
212	Line Operations Baxter	923047	Outside Services - EDE Only	Electric Only
213	Line Operations Bolivar	100000	Projects Dummy Account	Electric Only
213	Line Operations Bolivar	100008	Projects Account ED Industries	Electric Only
213	Line Operations Bolivar	107000	Cwip-Electric/Gas	Electric Only
213	Line Operations Bolivar	108200	Rwip Electric Plant	Electric Only
213	Line Operations Bolivar	143200	Employee Accounts Receivable	Electric Only
213	Line Operations Bolivar	143995	Inventory Customer Sales	Electric Only
213	Line Operations Bolivar	154000	Material	Electric Only
213	Line Operations Bolivar	154100	Minor Material Undistributed	Electric Only
213	Line Operations Bolivar	163100	Stores Expense - T & D	Electric Only
213	Line Operations Bolivar	163327	Stores Activities Regular Time	Electric Only
213	Line Operations Bolivar	163996	Inventory Reconciliation	Electric Only
213	Line Operations Bolivar	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
213	Line Operations Bolivar	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
213	Line Operations Bolivar	184321	Veh Maint - Line Trucks	Electric Only
213	Line Operations Bolivar	184342	Cdl License & Physicals	Electric Only
213	Line Operations Bolivar	184620	Const Clearing Line Oper	Electric Only
213	Line Operations Bolivar	184915	Small Tools	Electric Only
213	Line Operations Bolivar	186100	Other Work In Progress	Electric Only
213	Line Operations Bolivar	560628	T & D Eng-Oper Supervision	Electric Only
213	Line Operations Bolivar	562010	Transm Substation Operations	Electric Only
213	Line Operations Bolivar	563012	Overhead Trans Line Oper-69 Kv	Electric Only
213	Line Operations Bolivar	563015	Overhead Trans Line Oper-Other	Electric Only
213	Line Operations Bolivar	568631	T & D Eng-Maint Supervision	Electric Only
213	Line Operations Bolivar	571041	Oh Trans Line Maint-161Kv	Electric Only
213	Line Operations Bolivar	571042	Overhead Trans Line Maint-69Kv	Electric Only

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213	Line Operations Bolivar	571044	Oh Trans Line Maint-34.5Kv	Electric Only
213	Line Operations Bolivar	571048	Oh Trans Line Tree Trim-69 Kv	Electric Only
213	Line Operations Bolivar	571910	Transm Maint 161KV Reliability	Electric Only
213	Line Operations Bolivar	571911	Transm Maint 69KV Reliability	Electric Only
213	Line Operations Bolivar	571913	Trans Maint 34.5KV Reliability	Electric Only
213	Line Operations Bolivar	580001	Supervision Distribution Oper	Electric Only
213	Line Operations Bolivar	580627	Line Eng - Distrib Operations	Electric Only
213	Line Operations Bolivar	582016	Distribution Substa Operations	Electric Only
213	Line Operations Bolivar	583019	Oh Distribution Line Oper	Electric Only
213	Line Operations Bolivar	583020	Truck Down Time - Line Oper	Electric Only
213	Line Operations Bolivar	583021	Truck Traveling Time - Line Op	Electric Only
213	Line Operations Bolivar	583025	Safety Exp-Oh Distrib Lines	Electric Only
213	Line Operations Bolivar	583500	Training Dist Operations-Ovhd	Electric Only
213	Line Operations Bolivar	584022	Underground Distrib Line Oper	Electric Only
213	Line Operations Bolivar	584025	URG Dist Line Locates	Electric Only
213	Line Operations Bolivar	585025	Street Lightg & Signal Sys Exp	Electric Only
213	Line Operations Bolivar	586028	Meter Expense	Electric Only
213	Line Operations Bolivar	586029	Disconnects & Reconnects	Electric Only
213	Line Operations Bolivar	587031	Service Call Expense	Electric Only
213	Line Operations Bolivar	587038	Customer Facilities Expense	Electric Only
213	Line Operations Bolivar	587146	Current Diversions	Electric Only
213	Line Operations Bolivar	588011	Conv & Seminar-Misc Distrib	Electric Only
213	Line Operations Bolivar	588023	Building Operations - Expenses	Electric Only
213	Line Operations Bolivar	588025	Safety Equipment	Electric Only
213	Line Operations Bolivar	588100	Miscellaneous Distribution	Electric Only
213	Line Operations Bolivar	589034	Rents - Distribution	Electric Only
213	Line Operations Bolivar	590630	Line Eng Distribution Maint	Electric Only
213	Line Operations Bolivar	591024	Building Maint-Line Operations	Electric Only
213	Line Operations Bolivar	591049	Dist Substa Structure Maint	Electric Only
213	Line Operations Bolivar	592052	Dist Substation Equip Maint	Electric Only
213	Line Operations Bolivar	593058	Oh Dist Line Tree Trimming	Electric Only
213	Line Operations Bolivar	593158	Chemical Tree Trim 12Kv	Electric Only
213	Line Operations Bolivar	593500	Misc Repair Expense	Electric Only
213	Line Operations Bolivar	593555	Oh Dist Line Maintenance	Electric Only
213	Line Operations Bolivar	593558	Tree Grinder-Tree Trim 12kv	Electric Only

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213	Line Operations Bolivar	593560	OH Dist Line Oper Storms	Electric Only
213	Line Operations Bolivar	593740	TGR Tree Trimming-Distribution	Electric Only
213	Line Operations Bolivar	593910	OH Dist Line Maint Reliability	Electric Only
213	Line Operations Bolivar	594061	Underground Dist Line Maint	Electric Only
213	Line Operations Bolivar	594910	Dist UG Line Maint Reliability	Electric Only
213	Line Operations Bolivar	595064	Dist Transformer Maintenance	Electric Only
213	Line Operations Bolivar	596067	Strt Light&Signal Sys Maint Ex	Electric Only
213	Line Operations Bolivar	598073	Maint Of Misc Distrib Plant	Electric Only
213	Line Operations Bolivar	905032	Phone Directory Expense	Electric Only
213	Line Operations Bolivar	921301	Mgmt & Admin - Exp - Field Saf	Electric Only
214	Line Operations Joplin	100000	Projects Dummy Account	Electric Only
214	Line Operations Joplin	107000	Cwip-Electric/Gas	Electric Only
214	Line Operations Joplin	108200	Rwip Electric Plant	Electric Only
214	Line Operations Joplin	143200	Employee Accounts Receivable	Electric Only
214	Line Operations Joplin	143995	Inventory Customer Sales	Electric Only
214	Line Operations Joplin	154000	Material	Electric Only
214	Line Operations Joplin	154100	Minor Material Undistributed	Electric Only
214	Line Operations Joplin	163100	Stores Expense - T & D	Electric Only
214	Line Operations Joplin	163327	Stores Activities Regular Time	Electric Only
214	Line Operations Joplin	163996	Inventory Reconciliation	Electric Only
214	Line Operations Joplin	183000	Prelim Survey & Investgat Chgs	Electric Only
214	Line Operations Joplin	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
214	Line Operations Joplin	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
214	Line Operations Joplin	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
214	Line Operations Joplin	184342	Cdl License & Physicals	Electric Only
214	Line Operations Joplin	184523	Wire Reclamation	Electric Only
214	Line Operations Joplin	184620	Const Clearing Line Oper	Electric Only
214	Line Operations Joplin	184915	Small Tools	Electric Only
214	Line Operations Joplin	186100	Other Work In Progress	Electric Only
214	Line Operations Joplin	408141	Prov-Foab Taxes-Electric	Electric Only
214	Line Operations Joplin	408511	Prov-Fed Unemp Compens Tax-EI	Electric Only
214	Line Operations Joplin	408512	Prov-St Unemp Compens Tax-EI	Electric Only
214	Line Operations Joplin	560628	T & D Eng-Oper Supervision	Electric Only
214	Line Operations Joplin	562010	Transm Substation Operations	Electric Only

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214	Line Operations Joplin	563012	Overhead Trans Line Oper-69 Kv	Electric Only
214	Line Operations Joplin	568631	T & D Eng-Maint Supervision	Electric Only
214	Line Operations Joplin	570040	Trans Substa Equip Maintenance	Electric Only
214	Line Operations Joplin	571041	Oh Trans Line Maint-161Kv	Electric Only
214	Line Operations Joplin	571042	Overhead Trans Line Maint-69Kv	Electric Only
214	Line Operations Joplin	571051	Oh Trans Line Tree Trim-Other	Electric Only
214	Line Operations Joplin	571910	Transm Maint 161KV Reliability	Electric Only
214	Line Operations Joplin	571911	Transm Maint 69KV Reliability	Electric Only
214	Line Operations Joplin	580001	Supervision Distribution Oper	Electric Only
214	Line Operations Joplin	580627	Line Eng - Distrib Operations	Electric Only
214	Line Operations Joplin	580628	Distribution System Planning	Electric Only
214	Line Operations Joplin	580686	Maintain Construction Standard	Electric Only
214	Line Operations Joplin	582016	Distribution Substa Operations	Electric Only
214	Line Operations Joplin	583019	Oh Distribution Line Oper	Electric Only
214	Line Operations Joplin	583020	Truck Down Time - Line Oper	Electric Only
214	Line Operations Joplin	583021	Truck Traveling Time - Line Op	Electric Only
214	Line Operations Joplin	583025	Safety Exp-Oh Distrib Lines	Electric Only
214	Line Operations Joplin	583500	Training Dist Operations-Ovhd	Electric Only
214	Line Operations Joplin	583501	Distr OH Training Stipend	Electric Only
214	Line Operations Joplin	584022	Underground Distrib Line Oper	Electric Only
214	Line Operations Joplin	584025	URG Dist Line Locates	Electric Only
214	Line Operations Joplin	585025	Street Lightg & Signal Sys Exp	Electric Only
214	Line Operations Joplin	586028	Meter Expense	Electric Only
214	Line Operations Joplin	586029	Disconnects & Reconnects	Electric Only
214	Line Operations Joplin	587031	Service Call Expense	Electric Only
214	Line Operations Joplin	587038	Customer Facilities Expense	Electric Only
214	Line Operations Joplin	588011	Conv & Seminar-Misc Distrib	Electric Only
214	Line Operations Joplin	588023	Building Operations - Expenses	Electric Only
214	Line Operations Joplin	588025	Safety Equipment	Electric Only
214	Line Operations Joplin	588046	Micro Software - Misc Dist	Electric Only
214	Line Operations Joplin	588100	Miscellaneous Distribution	Electric Only
214	Line Operations Joplin	588630	OMS Operations	Electric Only

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214	Line Operations Joplin	589034	Rents - Distribution	Electric Only
214	Line Operations Joplin	590630	Line Eng Distribution Maint	Electric Only
214	Line Operations Joplin	591024	Building Maint-Line Operations	Electric Only
214	Line Operations Joplin	591049	Dist Substa Structure Maint	Electric Only
214	Line Operations Joplin	592052	Dist Substation Equip Maint	Electric Only
214	Line Operations Joplin	593058	Oh Dist Line Tree Trimming	Electric Only
214	Line Operations Joplin	593062	Dist OH reliab - labor & other	Electric Only
214	Line Operations Joplin	593510	General Office Expense	Electric Only
214	Line Operations Joplin	593555	Oh Dist Line Maintenance	Electric Only
214	Line Operations Joplin	593558	Tree Grinder-Tree Trim 12kv	Electric Only
214	Line Operations Joplin	593560	OH Dist Line Oper Storms	Electric Only
214	Line Operations Joplin	593910	OH Dist Line Maint Reliability	Electric Only
214	Line Operations Joplin	594061	Underground Dist Line Maint	Electric Only
214	Line Operations Joplin	594910	Dist UG Line Maint Reliability	Electric Only
214	Line Operations Joplin	595064	Dist Transformer Maintenance	Electric Only
214	Line Operations Joplin	596067	Strt Light&Signal Sys Maint Ex	Electric Only
214	Line Operations Joplin	598073	Maint Of Misc Distrib Plant	Electric Only
214	Line Operations Joplin	903022	Cust Serv Accounting - Ele/Gas	Electric Only
214	Line Operations Joplin	905032	Phone Directory Expense	Electric Only
214	Line Operations Joplin	999991	Acct Entry Type Default-Reg	Electric Only
215	Line Operations Webb City	100000	Projects Dummy Account	Electric Only
215	Line Operations Webb City	107000	Cwip-Electric/Gas	Electric Only
215	Line Operations Webb City	108200	Rwip Electric Plant	Electric Only
215	Line Operations Webb City	143200	Employee Accounts Receivable	Electric Only
215	Line Operations Webb City	143995	Inventory Customer Sales	Electric Only
215	Line Operations Webb City	154000	Material	Electric Only
215	Line Operations Webb City	154100	Minor Material Undistributed	Electric Only
215	Line Operations Webb City	163100	Stores Expense - T & D	Electric Only
215	Line Operations Webb City	163327	Stores Activities Regular Time	Electric Only
215	Line Operations Webb City	163996	Inventory Reconciliation	Electric Only
215	Line Operations Webb City	184104	Setting New Transformers	Electric Only
215	Line Operations Webb City	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
215	Line Operations Webb City	184321	Veh Maint - Line Trucks	Electric Only
215	Line Operations Webb City	184342	Cdl License & Physicals	Electric Only
215	Line Operations Webb City	184620	Const Clearing Line Oper	Electric Only

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215	Line Operations Webb City	184915	Small Tools	Electric Only
215	Line Operations Webb City	186100	Other Work In Progress	Electric Only
215	Line Operations Webb City	252100	Cust Advances For Const-Elect	Electric Only
215	Line Operations Webb City	560628	T & D Eng-Oper Supervision	Electric Only
215	Line Operations Webb City	562010	Transm Substation Operations	Electric Only
215	Line Operations Webb City	563011	Overhead Trans Line Oper- 161Kv	Electric Only
215	Line Operations Webb City	563012	Overhead Trans Line Oper-69 Kv	Electric Only
215	Line Operations Webb City	563015	Overhead Trans Line Oper- Other	Electric Only
215	Line Operations Webb City	568631	T & D Eng-Maint Supervision	Electric Only
215	Line Operations Webb City	570040	Trans Substa Equip Maintenance	Electric Only
215	Line Operations Webb City	571041	Oh Trans Line Maint-161Kv	Electric Only
215	Line Operations Webb City	571042	Overhead Trans Line Maint- 69Kv	Electric Only
215	Line Operations Webb City	571045	Oh Trans Line Maint-Other	Electric Only
215	Line Operations Webb City	571910	Transm Maint 161KV Reliability	Electric Only
215	Line Operations Webb City	571911	Transm Maint 69KV Reliability	Electric Only
215	Line Operations Webb City	580001	Supervision Distribution Oper	Electric Only
215	Line Operations Webb City	580011	Conv & Seminar-Distrib Op	Electric Only
215	Line Operations Webb City	580627	Line Eng - Distrib Operations	Electric Only
215	Line Operations Webb City	582016	Distribution Substa Operations	Electric Only
215	Line Operations Webb City	583019	Oh Distribution Line Oper	Electric Only
215	Line Operations Webb City	583020	Truck Down Time - Line Oper	Electric Only
215	Line Operations Webb City	583021	Truck Traveling Time - Line Op	Electric Only
215	Line Operations Webb City	583025	Safety Exp-Oh Distrib Lines	Electric Only
215	Line Operations Webb City	583500	Training Dist Operations-Ovhd	Electric Only
215	Line Operations Webb City	584022	Underground Distrib Line Oper	Electric Only
215	Line Operations Webb City	584025	URG Dist Line Locates	Electric Only
215	Line Operations Webb City	585025	Street Lightg & Signal Sys Exp	Electric Only
215	Line Operations Webb City	586028	Meter Expense	Electric Only
215	Line Operations Webb City	586029	Disconnects & Reconnects	Electric Only
215	Line Operations Webb City	587031	Service Call Expense	Electric Only

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215	Line Operations Webb City	587038	Customer Facilities Expense	Electric Only
215	Line Operations Webb City	588023	Building Operations - Expenses	Electric Only
215	Line Operations Webb City	588025	Safety Equipment	Electric Only
215	Line Operations Webb City	588046	Micro Software - Misc Dist	Electric Only
215	Line Operations Webb City	588100	Miscellaneous Distribution	Electric Only
215	Line Operations Webb City	589034	Rents - Distribution	Electric Only
215	Line Operations Webb City	590001	Supervision Distribution Maint	Electric Only
215	Line Operations Webb City	590630	Line Eng Distribution Maint	Electric Only
215	Line Operations Webb City	591024	Building Maint-Line Operations	Electric Only
215	Line Operations Webb City	592052	Dist Substation Equip Maint	Electric Only
215	Line Operations Webb City	593058	Oh Dist Line Tree Trimming	Electric Only
215	Line Operations Webb City	593500	Misc Repair Expense	Electric Only
215	Line Operations Webb City	593555	Oh Dist Line Maintenance	Electric Only
215	Line Operations Webb City	593558	Tree Grinder-Tree Trim 12kv	Electric Only
215	Line Operations Webb City	593560	OH Dist Line Oper Storms	Electric Only
215	Line Operations Webb City	593575	Misc Repair & Testing	Electric Only
215	Line Operations Webb City	593650	Dist Pole Inspection & Trtmnt	Electric Only
215	Line Operations Webb City	593910	OH Dist Line Maint Reliability	Electric Only
215	Line Operations Webb City	593931	Janitor/Bldg Maint-Reliability	Electric Only
215	Line Operations Webb City	594061	Underground Dist Line Maint	Electric Only
215	Line Operations Webb City	594910	Dist UG Line Maint Reliability	Electric Only
215	Line Operations Webb City	595064	Dist Transformer Maintenance	Electric Only
215	Line Operations Webb City	596067	Strt Light&Signal Sys Maint Ex	Electric Only
215	Line Operations Webb City	598073	Maint Of Misc Distrib Plant	Electric Only
216	Line Operations Neosho	100000	Projects Dummy Account	Electric Only
216	Line Operations Neosho	107000	Cwip-Electric/Gas	Electric Only
216	Line Operations Neosho	108200	Rwip Electric Plant	Electric Only
216	Line Operations Neosho	143995	Inventory Customer Sales	Electric Only
216	Line Operations Neosho	154000	Material	Electric Only
216	Line Operations Neosho	154100	Minor Material Undistributed	Electric Only
216	Line Operations Neosho	163100	Stores Expense - T & D	Electric Only
216	Line Operations Neosho	163327	Stores Activities Regular Time	Electric Only
216	Line Operations Neosho	163330	Stores Overtime Hours	Electric Only
216	Line Operations Neosho	163996	Inventory Reconciliation	Electric Only
216	Line Operations Neosho	184312	Veh Maint - 1/2 Ton Trucks	Electric Only



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216	Line Operations Neosho	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
216	Line Operations Neosho	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
216	Line Operations Neosho	184321	Veh Maint - Line Trucks	Electric Only
216	Line Operations Neosho	184342	Cdl License & Physicals	Electric Only
216	Line Operations Neosho	184420	Admin & General Clearing	Electric Only
216	Line Operations Neosho	184620	Const Clearing Line Oper	Electric Only
216	Line Operations Neosho	184810	Continuing Property Records	Electric Only
216	Line Operations Neosho	184915	Small Tools	Electric Only
216	Line Operations Neosho	186100	Other Work In Progress	Electric Only
216	Line Operations Neosho	252100	Cust Advances For Const-Elect	Electric Only
216	Line Operations Neosho	408610	Property Taxes-Electric/Gas	Electric Only
216	Line Operations Neosho	560628	T & D Eng-Oper Supervision	Electric Only
216	Line Operations Neosho	562010	Transm Substation Operations	Electric Only
216	Line Operations Neosho	563011	Overhead Trans Line Oper- 161Kv	Electric Only
216	Line Operations Neosho	563012	Overhead Trans Line Oper-69 Kv	Electric Only
216	Line Operations Neosho	567007	Rents - Transmission	Electric Only
216	Line Operations Neosho	568631	T & D Eng-Maint Supervision	Electric Only
216	Line Operations Neosho	571041	Oh Trans Line Maint-161Kv	Electric Only
216	Line Operations Neosho	571042	Overhead Trans Line Maint- 69Kv	Electric Only
216	Line Operations Neosho	571044	Oh Trans Line Maint-34.5Kv	Electric Only
216	Line Operations Neosho	571051	Oh Trans Line Tree Trim-Other	Electric Only
216	Line Operations Neosho	571910	Transm Maint 161KV Reliability	Electric Only
216	Line Operations Neosho	571911	Transm Maint 69KV Reliability	Electric Only
216	Line Operations Neosho	580001	Supervision Distribution Oper	Electric Only
216	Line Operations Neosho	580627	Line Eng - Distrib Operations	Electric Only
216	Line Operations Neosho	582016	Distribution Substa Operations	Electric Only
216	Line Operations Neosho	583019	Oh Distribution Line Oper	Electric Only
216	Line Operations Neosho	583020	Truck Down Time - Line Oper	Electric Only
216	Line Operations Neosho	583021	Truck Traveling Time - Line Op	Electric Only
216	Line Operations Neosho	583025	Safety Exp-Oh Distrib Lines	Electric Only
216	Line Operations Neosho	584022	Underground Distrib Line Oper	Electric Only
216	Line Operations Neosho	585025	Street Lightg & Signal Sys Exp	Electric Only

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216	Line Operations Neosho	586028	Meter Expense	Electric Only
216	Line Operations Neosho	586029	Disconnects & Reconnects	Electric Only
216	Line Operations Neosho	587031	Service Call Expense	Electric Only
216	Line Operations Neosho	587038	Customer Facilities Expense	Electric Only
216	Line Operations Neosho	587146	Current Diversions	Electric Only
216	Line Operations Neosho	588011	Conv & Seminar-Misc Distrib	Electric Only
216	Line Operations Neosho	588023	Building Operations - Expenses	Electric Only
216	Line Operations Neosho	588025	Safety Equipment	Electric Only
216	Line Operations Neosho	588100	Miscellaneous Distribution	Electric Only
216	Line Operations Neosho	589034	Rents - Distribution	Electric Only
216	Line Operations Neosho	590630	Line Eng Distribution Maint	Electric Only
216	Line Operations Neosho	591024	Building Maint-Line Operations	Electric Only
216	Line Operations Neosho	592052	Dist Substation Equip Maint	Electric Only
216	Line Operations Neosho	593058	Oh Dist Line Tree Trimming	Electric Only
216	Line Operations Neosho	593555	Oh Dist Line Maintenance	Electric Only
216	Line Operations Neosho	593910	OH Dist Line Maint Reliability	Electric Only
216	Line Operations Neosho	594061	Underground Dist Line Maint	Electric Only
216	Line Operations Neosho	594910	Dist UG Line Maint Reliability	Electric Only
216	Line Operations Neosho	595064	Dist Transformer Maintenance	Electric Only
216	Line Operations Neosho	596067	Strt Light&Signal Sys Maint Ex	Electric Only
216	Line Operations Neosho	598073	Maint Of Misc Distrib Plant	Electric Only
216	Line Operations Neosho	903028	Credit & Collections	Electric Only
216	Line Operations Neosho	905032	Phone Directory Expense	Electric Only
216	Line Operations Neosho	921045	Safety Expenses - EDG	Electric Only
217	Line Operations Ozark	100000	Projects Dummy Account	Electric Only
217	Line Operations Ozark	107000	Cwip-Electric/Gas	Electric Only
217	Line Operations Ozark	108200	Rwip Electric Plant	Electric Only
217	Line Operations Ozark	143995	Inventory Customer Sales	Electric Only
217	Line Operations Ozark	154000	Material	Electric Only
217	Line Operations Ozark	154100	Minor Material Undistributed	Electric Only
217	Line Operations Ozark	163100	Stores Expense - T & D	Electric Only
217	Line Operations Ozark	163996	Inventory Reconciliation	Electric Only
217	Line Operations Ozark	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
217	Line Operations Ozark	184321	Veh Maint - Line Trucks	Electric Only
217	Line Operations Ozark	184322	Veh Maint-Aerial Basket Trucks	Electric Only

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217	Line Operations Ozark	184342	Cdl License & Physicals	Electric Only
217	Line Operations Ozark	184620	Const Clearing Line Oper	Electric Only
217	Line Operations Ozark	184915	Small Tools	Electric Only
217	Line Operations Ozark	186100	Other Work In Progress	Electric Only
217	Line Operations Ozark	408141	Prov-Foab Taxes-Electric	Electric Only
217	Line Operations Ozark	408511	Prov-Fed Unemp Compens Tax-EI	Electric Only
217	Line Operations Ozark	408512	Prov-St Unemp Compens Tax-EI	Electric Only
217	Line Operations Ozark	562010	Transm Substation Operations	Electric Only
217	Line Operations Ozark	563012	Overhead Trans Line Oper-69 Kv	Electric Only
217	Line Operations Ozark	570040	Trans Substa Equip Maintenance	Electric Only
217	Line Operations Ozark	571042	Overhead Trans Line Maint-69Kv	Electric Only
217	Line Operations Ozark	571051	Oh Trans Line Tree Trim-Other	Electric Only
217	Line Operations Ozark	571910	Transm Maint 161KV Reliability	Electric Only
217	Line Operations Ozark	571911	Transm Maint 69KV Reliability	Electric Only
217	Line Operations Ozark	580001	Supervision Distribution Oper	Electric Only
217	Line Operations Ozark	582016	Distribution Substa Operations	Electric Only
217	Line Operations Ozark	583019	Oh Distribution Line Oper	Electric Only
217	Line Operations Ozark	583020	Truck Down Time - Line Oper	Electric Only
217	Line Operations Ozark	583021	Truck Traveling Time - Line Op	Electric Only
217	Line Operations Ozark	584022	Underground Distrib Line Oper	Electric Only
217	Line Operations Ozark	584025	URG Dist Line Locates	Electric Only
217	Line Operations Ozark	585025	Street Lightg & Signal Sys Exp	Electric Only
217	Line Operations Ozark	586028	Meter Expense	Electric Only
217	Line Operations Ozark	586029	Disconnects & Reconnects	Electric Only
217	Line Operations Ozark	587031	Service Call Expense	Electric Only
217	Line Operations Ozark	587038	Customer Facilities Expense	Electric Only
217	Line Operations Ozark	588011	Conv & Seminar-Misc Distrib	Electric Only
217	Line Operations Ozark	588023	Building Operations - Expenses	Electric Only
217	Line Operations Ozark	588025	Safety Equipment	Electric Only
217	Line Operations Ozark	589034	Rents - Distribution	Electric Only
217	Line Operations Ozark	591024	Building Maint-Line Operations	Electric Only

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217	Line Operations Ozark	592052	Dist Substation Equip Maint	Electric Only
217	Line Operations Ozark	593058	Oh Dist Line Tree Trimming	Electric Only
217	Line Operations Ozark	593158	Chemical Tree Trim 12Kv	Electric Only
217	Line Operations Ozark	593510	General Office Expense	Electric Only
217	Line Operations Ozark	593555	Oh Dist Line Maintenance	Electric Only
217	Line Operations Ozark	593558	Tree Grinder-Tree Trim 12kv	Electric Only
217	Line Operations Ozark	593560	OH Dist Line Oper Storms	Electric Only
217	Line Operations Ozark	593575	Misc Repair & Testing	Electric Only
217	Line Operations Ozark	593910	OH Dist Line Maint Reliability	Electric Only
217	Line Operations Ozark	594061	Underground Dist Line Maint	Electric Only
217	Line Operations Ozark	594910	Dist UG Line Maint Reliability	Electric Only
217	Line Operations Ozark	595064	Dist Transformer Maintenance	Electric Only
217	Line Operations Ozark	596067	Strt Light&Signal Sys Maint Ex	Electric Only
217	Line Operations Ozark	598073	Maint Of Misc Distrib Plant	Electric Only
217	Line Operations Ozark	905032	Phone Directory Expense	Electric Only
218	Line Operations Kodiak	184620	Const Clearing Line Oper	Electric Only
218	Line Operations Kodiak	588023	Building Operations - Expenses	Electric Only
218	Line Operations Kodiak	593158	Chemical Tree Trim 12Kv	Electric Only
219	Vegetation Control	100000	Projects Dummy Account	Electric Only
219	Vegetation Control	107000	Cwip-Electric/Gas	Electric Only
219	Vegetation Control	108200	Rwip Electric Plant	Electric Only
219	Vegetation Control	143200	Employee Accounts Receivable	Electric Only
219	Vegetation Control	184330	Veh-Maint - Reliab Vehicles	Electric Only
219	Vegetation Control	186211	Lot PO Default	Electric Only
219	Vegetation Control	232100	Manual A/P Accru Elect & Water	Electric Only
219	Vegetation Control	560025	Safety Expenses-Line Eng	Electric Only
219	Vegetation Control	571001	OH Trans Tree Trimming Superv	Electric Only
219	Vegetation Control	571041	Oh Trans Line Maint-161Kv	Electric Only
219	Vegetation Control	571042	Overhead Trans Line Maint- 69Kv	Electric Only
219	Vegetation Control	571043	Oh Trans Line Maint-345 Kv	Electric Only
219	Vegetation Control	571045	Oh Trans Line Maint-Other	Electric Only
219	Vegetation Control	571046	Oh Trans Line Tree Trim-345 Kv	Electric Only
219	Vegetation Control	571047	Oh Trans Line Tree Trim-161Kv	Electric Only
219	Vegetation Control	571048	Oh Trans Line Tree Trim-69 Kv	Electric Only

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219	Vegetation Control	571050	Oh Trans Ln Tree Trim-34.5 Kv	Electric Only
219	Vegetation Control	571051	Oh Trans Line Tree Trim-Other	Electric Only
219	Vegetation Control	571146	Chemical Tree Trim 345Kv	Electric Only
219	Vegetation Control	571147	Chemical Tree Trim 161Kv	Electric Only
219	Vegetation Control	571148	Chemical Tree Trim 69Kv	Electric Only
219	Vegetation Control	571150	Chemical Tree Trim 34.5Kv	Electric Only
219	Vegetation Control	571246	Side Trimming 345Kv	Electric Only
219	Vegetation Control	571247	Side Trimming 161Kv	Electric Only
219	Vegetation Control	571248	Side Trimming 69Kv	Electric Only
219	Vegetation Control	571250	Side Trimming 34.5Kv	Electric Only
219	Vegetation Control	571346	Transm Tree Trimming 345Kv	Electric Only
219	Vegetation Control	571347	Transm Tree Trimming 161Kv	Electric Only
219	Vegetation Control	571348	Trans Tree Trimming 69Kv	Electric Only
219	Vegetation Control	571350	Transm Tree Trimming 34.5Kv	Electric Only
219	Vegetation Control	571446	Hydro-Ax Tree Trim 345Kv	Electric Only
219	Vegetation Control	571447	Hydro-Ax Tree Trim 161Kv	Electric Only
219	Vegetation Control	571448	Hydro-Ax Tree Trim 69Kv	Electric Only
219	Vegetation Control	571450	Hydro-Ax Tree Trim 34.5Kv	Electric Only
219	Vegetation Control	571547	Tree Grinder-Tree Trim 161kv	Electric Only
219	Vegetation Control	571548	Tree Grinder-Tree Trim 69kv	Electric Only
219	Vegetation Control	571550	Tree Grinder-Tree Trim 34.5kv	Electric Only
219	Vegetation Control	571646	Dozer-Tree Trim 345kv	Electric Only
219	Vegetation Control	571647	Dozer-Tree Trim 161kv	Electric Only
219	Vegetation Control	571648	Dozer-Tree Trim 69kv	Electric Only
219	Vegetation Control	571740	TGR Tree Trimming- Transmission	Electric Only
219	Vegetation Control	583019	Oh Distribution Line Oper	Electric Only
219	Vegetation Control	593001	OH Dist Line Tree Trimming Spr	Electric Only
219	Vegetation Control	593011	Conv & Seminar - Tree Trimming	Electric Only
219	Vegetation Control	593025	Safety Expense - Tree Trimming	Electric Only
219	Vegetation Control	593058	Oh Dist Line Tree Trimming	Electric Only
219	Vegetation Control	593062	Dist OH reliab - labor & other	Electric Only
219	Vegetation Control	593158	Chemical Tree Trim 12Kv	Electric Only
219	Vegetation Control	593258	Side Trimming 12Kv	Electric Only
219	Vegetation Control	593458	Hydro-Ax Tree Trimming 12 Kv	Electric Only

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219	Vegetation Control	593500	Misc Repair Expense	Electric Only
219	Vegetation Control	593510	General Office Expense	Electric Only
219	Vegetation Control	593520	Rent Expense	Electric Only
219	Vegetation Control	593555	Oh Dist Line Maintenance	Electric Only
219	Vegetation Control	593558	Tree Grinder-Tree Trim 12kv	Electric Only
219	Vegetation Control	593658	Dozer-Tree Trim 12kv	Electric Only
219	Vegetation Control	593740	TGR Tree Trimming-Distribution	Electric Only
219	Vegetation Control	593910	OH Dist Line Maint Reliability	Electric Only
219	Vegetation Control	593930	General Office Exp Reliability	Electric Only
219	Vegetation Control	593931	Janitor/Bldg Maint-Reliability	Electric Only
219	Vegetation Control	593932	Utilities Exp - Reliability	Electric Only
219	Vegetation Control	901011	Conv & Seminar-Cust Accts Dist	Electric Only
219	Vegetation Control	908107	Retail Residential Cust Assist	Electric Only
220	Meter & Transformer	100000	Projects Dummy Account	Electric Only
220	Meter & Transformer	107000	Cwip-Electric/Gas	Electric Only
220	Meter & Transformer	108200	Rwip Electric Plant	Electric Only
220	Meter & Transformer	154000	Material	Electric Only
220	Meter & Transformer	163100	Stores Expense - T & D	Electric Only
220	Meter & Transformer	184620	Const Clearing Line Oper	Electric Only
220	Meter & Transformer	184915	Small Tools	Electric Only
220	Meter & Transformer	580011	Conv & Seminar-Distrib Op	Electric Only
220	Meter & Transformer	580046	Software - Transf Supervisor	Electric Only
220	Meter & Transformer	580627	Line Eng - Distrib Operations	Electric Only
220	Meter & Transformer	586025	Safety Expenses-Meters	Electric Only
220	Meter & Transformer	586028	Meter Expense	Electric Only
220	Meter & Transformer	586120	Field Testing - Old	Electric Only
220	Meter & Transformer	586135	Load Research-Meters	Electric Only
220	Meter & Transformer	588023	Building Operations - Expenses	Electric Only
220	Meter & Transformer	588025	Safety Equipment	Electric Only
220	Meter & Transformer	590630	Line Eng Distribution Maint	Electric Only
220	Meter & Transformer	591024	Building Maint-Line Operations	Electric Only
220	Meter & Transformer	593510	General Office Expense	Electric Only
220	Meter & Transformer	935098	Computer Maintenance	Electric Only
221	Meter Shop	100000	Projects Dummy Account	Electric Only
221	Meter Shop	107000	Cwip-Electric/Gas	Electric Only

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221	Meter Shop	107002	CWIP - SLCC	Electric Only
221	Meter Shop	108200	Rwip Electric Plant	Electric Only
221	Meter Shop	108202	RWIP - SLCC	Electric Only
221	Meter Shop	143995	Inventory Customer Sales	Electric Only
221	Meter Shop	143999	Receivables Refund Clearing	Electric Only
221	Meter Shop	154000	Material	Electric Only
221	Meter Shop	163100	Stores Expense - T & D	Electric Only
221	Meter Shop	184149	Field Testing - New	Electric Only
221	Meter Shop	184915	Small Tools	Electric Only
221	Meter Shop	580011	Conv & Seminar-Distrib Op	Electric Only
221	Meter Shop	580627	Line Eng - Distrib Operations	Electric Only
221	Meter Shop	583025	Safety Exp-Oh Distrib Lines	Electric Only
221	Meter Shop	583172	Electric Testing-Oh Dis Lines	Electric Only
221	Meter Shop	586025	Safety Expenses-Meters	Electric Only
221	Meter Shop	586028	Meter Expense	Electric Only
221	Meter Shop	586120	Field Testing - Old	Electric Only
221	Meter Shop	586135	Load Research-Meters	Electric Only
221	Meter Shop	586140	Power Quality Investiagtions	Electric Only
221	Meter Shop	586150	AMR Fixed Network - Meters	Electric Only
221	Meter Shop	586155	AMR Radio - Meters	Electric Only
221	Meter Shop	587126	Complaint Test	Electric Only
221	Meter Shop	587146	Current Diversions	Electric Only
221	Meter Shop	587147	Meter Base Repair	Electric Only
221	Meter Shop	587148	Customer Co-Gen Facilities	Electric Only
221	Meter Shop	588023	Building Operations - Expenses	Electric Only
221	Meter Shop	588025	Safety Equipment	Electric Only
221	Meter Shop	591024	Building Maint-Line Operations	Electric Only
221	Meter Shop	593575	Misc Repair & Testing	Electric Only
221	Meter Shop	595161	Overhead Transformers - Old	Electric Only
221	Meter Shop	595164	Underground Transformers - Old	Electric Only
221	Meter Shop	597123	Shop Test & Repair	Electric Only
221	Meter Shop	597138	Load Research Equipment Repair	Electric Only
221	Meter Shop	902005	Check Meter Reads - Electric	Electric Only
221	Meter Shop	920881	MO Renewable Energy Std	Electric Only

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			Labor	
221	Meter Shop	921881	Renewable Energy Std Veh Exp	Electric Only
222	Transf Reclamation Shop	100000	Projects Dummy Account	Electric Only
222	Transf Reclamation Shop	107000	Cwip-Electric/Gas	Electric Only
222	Transf Reclamation Shop	108200	Rwip Electric Plant	Electric Only
222	Transf Reclamation Shop	154000	Material	Electric Only
222	Transf Reclamation Shop	163100	Stores Expense - T & D	Electric Only
222	Transf Reclamation Shop	184166	Overhead Transformers - New	Electric Only
222	Transf Reclamation Shop	184169	Underground Transformers - New	Electric Only
222	Transf Reclamation Shop	184322	Veh Maint-Aerial Basket Trucks	Electric Only
222	Transf Reclamation Shop	184523	Wire Reclamation	Electric Only
222	Transf Reclamation Shop	184542	Misc Material	Electric Only
222	Transf Reclamation Shop	184620	Const Clearing Line Oper	Electric Only
222	Transf Reclamation Shop	184915	Small Tools	Electric Only
222	Transf Reclamation Shop	580627	Line Eng - Distrib Operations	Electric Only
222	Transf Reclamation Shop	583025	Safety Exp-Oh Distrib Lines	Electric Only
222	Transf Reclamation Shop	583172	Electric Testing-Oh Dis Lines	Electric Only
222	Transf Reclamation Shop	586025	Safety Expenses-Meters	Electric Only
222	Transf Reclamation Shop	586120	Field Testing - Old	Electric Only
222	Transf Reclamation Shop	588023	Building Operations - Expenses	Electric Only
222	Transf Reclamation Shop	588025	Safety Equipment	Electric Only
222	Transf Reclamation Shop	591024	Building Maint-Line Operations	Electric Only
222	Transf Reclamation Shop	593570	Reclosers Sect & Oil Switches	Electric Only
222	Transf Reclamation Shop	593575	Misc Repair & Testing	Electric Only
222	Transf Reclamation Shop	595161	Overhead Transformers - Old	Electric Only
222	Transf Reclamation Shop	595164	Underground Transformers - Old	Electric Only
222	Transf Reclamation Shop	597138	Load Research Equipment Repair	Electric Only
230	Transportation	100000	Projects Dummy Account	Electric Only
230	Transportation	107000	Cwip-Electric/Gas	Electric Only
230	Transportation	108200	Rwip Electric Plant	Electric Only
230	Transportation	154700	Bulk Fuel Inventory - Kodiak	Electric Only
230	Transportation	165800	Prepayments - Fleet Card	Electric Only
230	Transportation	184230	Cellular Phone Expenses	Electric Only



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230	Transportation	184301	Conv & Sem - Transportation	Electric Only
230	Transportation	184305	Safety Expenses-Transp	Electric Only
230	Transportation	184306	Equipment Rental-Transp	Electric Only
230	Transportation	184307	Environmental Expense	Electric Only
230	Transportation	184311	Vehicle Maint - Cars	Electric Only
230	Transportation	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
230	Transportation	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
230	Transportation	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
230	Transportation	184321	Veh Maint - Line Trucks	Electric Only
230	Transportation	184322	Veh Maint-Aerial Basket Trucks	Electric Only
230	Transportation	184323	Veh Maint - Crane Trucks	Electric Only
230	Transportation	184330	Veh-Maint - Reliab Vehicles	Electric Only
230	Transportation	184331	Mgmt & Admin - Transp	Electric Only
230	Transportation	184332	Misc Garage Expenses	Electric Only
230	Transportation	184341	Dot Expenses (State & Federal	Electric Only
230	Transportation	184342	Cdl License & Physicals	Electric Only
230	Transportation	184345	Dot Related Expenses	Electric Only
230	Transportation	184346	Micro Software-Transp	Electric Only
230	Transportation	184354	Printing	Electric Only
230	Transportation	184392	Transp Clring - Light Duty-Gas	Electric Only
230	Transportation	184620	Const Clearing Line Oper	Electric Only
230	Transportation	184915	Small Tools	Electric Only
230	Transportation	186100	Other Work In Progress	Electric Only
230	Transportation	570040	Trans Substa Equip Maintenance	Electric Only
230	Transportation	580001	Supervision Distribution Oper	Electric Only
230	Transportation	583020	Truck Down Time - Line Oper	Electric Only
230	Transportation	583025	Safety Exp-Oh Distrib Lines	Electric Only
230	Transportation	588011	Conv & Seminar-Misc Distrib	Electric Only
230	Transportation	588023	Building Operations - Expenses	Electric Only
230	Transportation	588025	Safety Equipment	Electric Only
230	Transportation	591024	Building Maint-Line Operations	Electric Only
230	Transportation	593500	Misc Repair Expense	Electric Only
230	Transportation	593555	Oh Dist Line Maintenance	Electric Only
230	Transportation	908106	Retail Commercial Cust Assist	Electric Only

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230	Transportation	921702	Mgmt & Admin - Expenses	Electric Only
232	Substation Maintenance - West	100000	Projects Dummy Account	Electric Only
232	Substation Maintenance - West	100002	SLCC Dummy Project	Electric Only
232	Substation Maintenance - West	107000	Cwip-Electric/Gas	Electric Only
232	Substation Maintenance - West	107002	CWIP - SLCC	Electric Only
232	Substation Maintenance - West	108200	Rwip Electric Plant	Electric Only
232	Substation Maintenance - West	118200	Cwip - Water	Electric Only
232	Substation Maintenance - West	163100	Stores Expense - T & D	Electric Only
232	Substation Maintenance - West	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
232	Substation Maintenance - West	184322	Veh Maint-Aerial Basket Trucks	Electric Only
232	Substation Maintenance - West	184332	Misc Garage Expenses	Electric Only
232	Substation Maintenance - West	184620	Const Clearing Line Oper	Electric Only
232	Substation Maintenance - West	184915	Small Tools	Electric Only
232	Substation Maintenance - West	186100	Other Work In Progress	Electric Only
232	Substation Maintenance - West	560490	Computer Programming	Electric Only
232	Substation Maintenance - West	562010	Transm Substation Operations	Electric Only
232	Substation Maintenance - West	562134	Mtce Of Substation Switchyard	Electric Only
232	Substation Maintenance - West	563011	Overhead Trans Line Oper-161Kv	Electric Only
232	Substation Maintenance - West	563012	Overhead Trans Line Oper-69	Electric Only

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	West		Kv	
232	Substation Maintenance - West	566462	NERC Compliance/EOP (693)	Electric Only
232	Substation Maintenance - West	569037	Trans Substa Structure Maint	Electric Only
232	Substation Maintenance - West	570040	Trans Substa Equip Maintenance	Electric Only
232	Substation Maintenance - West	570060	Trans Substation Inspections	Electric Only
232	Substation Maintenance - West	570472	Transmission-Relays & Misc Eq	Electric Only
232	Substation Maintenance - West	570475	Generation - Relays & Misc Eq	Electric Only
232	Substation Maintenance - West	571041	Oh Trans Line Maint-161Kv	Electric Only
232	Substation Maintenance - West	571042	Overhead Trans Line Maint-69Kv	Electric Only
232	Substation Maintenance - West	580001	Supervision Distribution Oper	Electric Only
232	Substation Maintenance - West	580011	Conv & Seminar-Distrib Op	Electric Only
232	Substation Maintenance - West	580016	Engineering Recruiting Exp	Electric Only
232	Substation Maintenance - West	582016	Distribution Substa Operations	Electric Only
232	Substation Maintenance - West	583019	Oh Distribution Line Oper	Electric Only
232	Substation Maintenance - West	583020	Truck Down Time - Line Oper	Electric Only
232	Substation Maintenance - West	583025	Safety Exp-Oh Distrib Lines	Electric Only
232	Substation Maintenance - West	584022	Underground Distrib Line Oper	Electric Only
232	Substation Maintenance - West	586120	Field Testing - Old	Electric Only
232	Substation Maintenance -	587038	Customer Facilities Expense	Electric Only

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	West			
232	Substation Maintenance - West	588011	Conv & Seminar-Misc Distrib	Electric Only
232	Substation Maintenance - West	588023	Building Operations - Expenses	Electric Only
232	Substation Maintenance - West	588025	Safety Equipment	Electric Only
232	Substation Maintenance - West	591049	Dist Substa Structure Maint	Electric Only
232	Substation Maintenance - West	592052	Dist Substation Equip Maint	Electric Only
232	Substation Maintenance - West	592060	Dist Substation Inspections	Electric Only
232	Substation Maintenance - West	592469	Distribution-Relays & Misc Eq	Electric Only
232	Substation Maintenance - West	593158	Chemical Tree Trim 12Kv	Electric Only
232	Substation Maintenance - West	593555	Oh Dist Line Maintenance	Electric Only
232	Substation Maintenance - West	593560	OH Dist Line Oper Storms	Electric Only
232	Substation Maintenance - West	593570	Reclosers Sect & Oil Switches	Electric Only
232	Substation Maintenance - West	594061	Underground Dist Line Maint	Electric Only
232	Substation Maintenance - West	594910	Dist UG Line Maint Reliability	Electric Only
232	Substation Maintenance - West	935523	Telecomm Exp Other	Electric Only
233	Substation Administration	100000	Projects Dummy Account	Electric Only
233	Substation Administration	107000	Cwip-Electric/Gas	Electric Only
233	Substation Administration	108200	Rwip Electric Plant	Electric Only
233	Substation Administration	184620	Const Clearing Line Oper	Electric Only
233	Substation Administration	566462	NERC Compliance/EOP (693)	Electric Only
233	Substation Administration	580001	Supervision Distribution Oper	Electric Only
233	Substation Administration	580011	Conv & Seminar-Distrib Op	Electric Only

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233	Substation Administration	588011	Conv & Seminar-Misc Distrib	Electric Only
233	Substation Administration	588023	Building Operations - Expenses	Electric Only
233	Substation Administration	588025	Safety Equipment	Electric Only
233	Substation Administration	592052	Dist Substation Equip Maint	Electric Only
233	Substation Administration	593560	OH Dist Line Oper Storms	Electric Only
236	Substation Maintenance - East	100000	Projects Dummy Account	Electric Only
236	Substation Maintenance - East	107000	Cwip-Electric/Gas	Electric Only
236	Substation Maintenance - East	108200	Rwip Electric Plant	Electric Only
236	Substation Maintenance - East	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
236	Substation Maintenance - East	184342	Cdl License & Physicals	Electric Only
236	Substation Maintenance - East	184620	Const Clearing Line Oper	Electric Only
236	Substation Maintenance - East	184915	Small Tools	Electric Only
236	Substation Maintenance - East	186100	Other Work In Progress	Electric Only
236	Substation Maintenance - East	228220	Accum Prov Inj&Damage-Wkmn Cmp	Electric Only
236	Substation Maintenance - East	560490	Computer Programming	Electric Only
236	Substation Maintenance - East	562010	Transm Substation Operations	Electric Only
236	Substation Maintenance - East	562134	Mtce Of Substation Switchyard	Electric Only
236	Substation Maintenance - East	563012	Overhead Trans Line Oper-69 Kv	Electric Only
236	Substation Maintenance - East	563014	Overhead Trans Ln Oper-34.5 Kv	Electric Only
236	Substation Maintenance - East	566462	NERC Compliance/EOP (693)	Electric Only
236	Substation Maintenance -	569037	Trans Substa Structure Maint	Electric Only

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	East			
236	Substation Maintenance - East	570040	Trans Substa Equip Maintenance	Electric Only
236	Substation Maintenance - East	570060	Trans Substation Inspections	Electric Only
236	Substation Maintenance - East	570472	Transmission-Relays & Misc Eq	Electric Only
236	Substation Maintenance - East	570475	Generation - Relays & Misc Eq	Electric Only
236	Substation Maintenance - East	571042	Overhead Trans Line Maint- 69Kv	Electric Only
236	Substation Maintenance - East	580001	Supervision Distribution Oper	Electric Only
236	Substation Maintenance - East	580011	Conv & Seminar-Distrib Op	Electric Only
236	Substation Maintenance - East	582016	Distribution Substa Operations	Electric Only
236	Substation Maintenance - East	583019	Oh Distribution Line Oper	Electric Only
236	Substation Maintenance - East	583020	Truck Down Time - Line Oper	Electric Only
236	Substation Maintenance - East	583021	Truck Traveling Time - Line Op	Electric Only
236	Substation Maintenance - East	584022	Underground Distrib Line Oper	Electric Only
236	Substation Maintenance - East	588011	Conv & Seminar-Misc Distrib	Electric Only
236	Substation Maintenance - East	588023	Building Operations - Expenses	Electric Only
236	Substation Maintenance - East	588025	Safety Equipment	Electric Only
236	Substation Maintenance - East	588621	GIS Operations	Electric Only
236	Substation Maintenance - East	591049	Dist Substa Structure Maint	Electric Only
236	Substation Maintenance -	592052	Dist Substation Equip Maint	Electric Only

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	East			
236	Substation Maintenance - East	592060	Dist Substation Inspections	Electric Only
236	Substation Maintenance - East	592469	Distribution-Relays & Misc Eq	Electric Only
236	Substation Maintenance - East	593555	Oh Dist Line Maintenance	Electric Only
236	Substation Maintenance - East	593560	OH Dist Line Oper Storms	Electric Only
236	Substation Maintenance - East	593910	OH Dist Line Maint Reliability	Electric Only
236	Substation Maintenance - East	594061	Underground Dist Line Maint	Electric Only
236	Substation Maintenance - East	908107	Retail Residential Cust Assist	Electric Only
238	OMS - Mapping	100000	Projects Dummy Account	Electric Only
238	OMS - Mapping	107000	Cwip-Electric/Gas	Electric Only
238	OMS - Mapping	108200	Rwip Electric Plant	Electric Only
238	OMS - Mapping	143200	Employee Accounts Receivable	Electric Only
238	OMS - Mapping	154000	Material	Electric Only
238	OMS - Mapping	570040	Trans Substa Equip Maintenance	Electric Only
238	OMS - Mapping	570472	Transmission-Relays & Misc Eq	Electric Only
238	OMS - Mapping	570475	Generation - Relays & Misc Eq	Electric Only
238	OMS - Mapping	580011	Conv & Seminar-Distrib Op	Electric Only
238	OMS - Mapping	580690	AVL Mobile Operations	Electric Only
238	OMS - Mapping	583019	Oh Distribution Line Oper	Electric Only
238	OMS - Mapping	584022	Underground Distrib Line Oper	Electric Only
238	OMS - Mapping	588011	Conv & Seminar-Misc Distrib	Electric Only
238	OMS - Mapping	588023	Building Operations - Expenses	Electric Only
238	OMS - Mapping	588025	Safety Equipment	Electric Only
238	OMS - Mapping	588621	GIS Operations	Electric Only
238	OMS - Mapping	588630	OMS Operations	Electric Only
238	OMS - Mapping	592469	Distribution-Relays & Misc Eq	Electric Only
238	OMS - Mapping	593560	OH Dist Line Oper Storms	Electric Only

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238	OMS - Mapping	908106	Retail Commercial Cust Assist	Electric Only
238	OMS - Mapping	923177	Liab Claims - Shane Jackson	Electric Only
240	Field Safety	107000	Cwip-Electric/Gas	Electric Only
240	Field Safety	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
240	Field Safety	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
240	Field Safety	184341	Dot Expenses (State & Federal	Electric Only
240	Field Safety	184342	Cdl License & Physicals	General Allocation
240	Field Safety	184345	Dot Related Expenses	General Allocation
240	Field Safety	500011	Conv & Seminar-Operations	Electric Only
240	Field Safety	500039	Operation Supervision & Eng	Electric Only
240	Field Safety	506025	Safety Expenses-Prod	Electric Only
240	Field Safety	510030	Mtce Supervision & Engineer	Electric Only
240	Field Safety	541304	Maint Supervision & Eng-Hydro	Electric Only
240	Field Safety	546204	Oper Super&Eng-Air Abate&Monit	Electric Only
240	Field Safety	551201	Maint Supervision & Engineer	Electric Only
240	Field Safety	560628	T & D Eng-Oper Supervision	Electric Only
240	Field Safety	568631	T & D Eng-Maint Supervision	Electric Only
240	Field Safety	580627	Line Eng - Distrib Operations	Electric Only
240	Field Safety	588011	Conv & Seminar-Misc Distrib	Electric Only
240	Field Safety	588025	Safety Equipment	General Allocation
240	Field Safety	590630	Line Eng Distribution Maint	Electric Only
240	Field Safety	610707	Source Of Supply-Maintenance	Electric Only
240	Field Safety	920301	Mgmt & Admin - Field Safety Ad	General Allocation
240	Field Safety	921301	Mgmt & Admin - Exp - Field Saf	General Allocation
240	Field Safety	921305	Required Certification Expense	General Allocation
240	Field Safety	921306	Professional Membership & Dues	General Allocation
240	Field Safety	921311	Conv & Seminars - Envir&Safety	General Allocation
240	Field Safety	923045	Outside Services	General Allocation
250	Energy Marketing and Trading	100000	Projects Dummy Account	Electric Only
250	Energy Marketing and Trading	107000	Cwip-Electric/Gas	Electric Only
250	Energy Marketing and	108200	Rwip Electric Plant	Electric Only



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	Trading			
250	Energy Marketing and Trading	182364	Reg Asset - Unrealized Deriv	Electric Only
250	Energy Marketing and Trading	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
250	Energy Marketing and Trading	232100	Manual A/P Accru Elect & Water	Electric Only
250	Energy Marketing and Trading	414989	Realized Loss - Derivatives	Electric Only
250	Energy Marketing and Trading	414999	Realized Gain - Derivative	Electric Only
250	Energy Marketing and Trading	431200	Other Interest Expense	Electric Only
250	Energy Marketing and Trading	457152	Oth EI Rev-Off-Sys Transm	Electric Only
250	Energy Marketing and Trading	555430	Direct Purchases	Electric Only
250	Energy Marketing and Trading	556025	Safety Exp	Electric Only
250	Energy Marketing and Trading	556412	Energy Trading	General Allocation
250	Energy Marketing and Trading	556413	Energy Accounting	General Allocation
250	Energy Marketing and Trading	556415	REC Fees & Commissions	Electric Only
250	Energy Marketing and Trading	557410	Pool Operation	Electric Only
250	Energy Marketing and Trading	561404	Transm System Operations	Electric Only
250	Energy Marketing and Trading	565413	Trans Of Electricity By Others	Electric Only
250	Energy Marketing and Trading	565414	SPP Fixed Chg - Native Load	Electric Only
250	Energy Marketing and Trading	565415	SPP Var Chg - Native Load	Electric Only
250	Energy Marketing and Trading	565416	Non SPP Fixed Chg -Native	Electric Only

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	Trading		Load	
250	Energy Marketing and Trading	565417	PP Non SPP Var - Native Load	Electric Only
250	Energy Marketing and Trading	565418	Gen Non SPP Var - Native Load	Electric Only
250	Energy Marketing and Trading	565419	Off Sys Sales Trans Costs	Electric Only
250	Energy Marketing and Trading	566450	RTO/ISO Development	Electric Only
250	Energy Marketing and Trading	580627	Line Eng - Distrib Operations	Electric Only
250	Energy Marketing and Trading	921474	Software Maintenance	Electric Only
250	Energy Marketing and Trading	921639	Janitorial Service - Expenses	Electric Only
250	Energy Marketing and Trading	923045	Outside Services	Electric Only
250	Energy Marketing and Trading	923047	Outside Services - EDE Only	Electric Only
250	Energy Marketing and Trading	935515	Microwave Maintenance Expenses	Electric Only
251	Purchased Power	184015	IM SPP Clearing Account	Electric Only
251	Purchased Power	232100	Manual A/P Accru Elect & Water	Electric Only
251	Purchased Power	254380	Reg Liability- TCR	Electric Only
251	Purchased Power	555430	Direct Purchases	Electric Only
251	Purchased Power	555700	TCR Unreal/Unrecov	Electric Only
251	Purchased Power	555800	DA Asset Energy Purchase	Electric Only
251	Purchased Power	555820	DA Virtual Energy Purchase	Electric Only
251	Purchased Power	555840	DA Reg Up Cost	Electric Only
251	Purchased Power	555850	DA Reg Down Cost	Electric Only
251	Purchased Power	555860	DA Spin Reserve Cost	Electric Only
251	Purchased Power	555870	DA Supp Reserve Cost	Electric Only
251	Purchased Power	555880	DA Other PP Expense	Electric Only
251	Purchased Power	555900	RT Asset Energy Purchase	Electric Only
251	Purchased Power	555910	RT NonAsset Energy Purchase	Electric Only
251	Purchased Power	555940	RT Reg Up Cost	Electric Only

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251	Purchased Power	555950	RT Reg Down Cost	Electric Only
251	Purchased Power	555960	RT Spin Reserve Cost	Electric Only
251	Purchased Power	555970	RT Supp Reserve Cost	Electric Only
251	Purchased Power	555980	RT Other PP Expense	Electric Only
251	Purchased Power	555990	TCR Settlements	Electric Only
251	Purchased Power	555995	Auction Revenue Rights	Electric Only
251	Purchased Power	565416	Non SPP Fixed Chg -Native Load	Electric Only
252	Transmission & Pool Operations	556001	Mgmt & Admin- Trans Operations	Electric Only
252	Transmission & Pool Operations	556012	Sys Control/Load Disp Training	Electric Only
252	Transmission & Pool Operations	556023	Building Operations-Sys Cntrl	Electric Only
252	Transmission & Pool Operations	556401	Sys Control & Generation Disp	Electric Only
252	Transmission & Pool Operations	556411	Computer Operations	Electric Only
252	Transmission & Pool Operations	556412	Energy Trading	Electric Only
252	Transmission & Pool Operations	557410	Pool Operation	Electric Only
252	Transmission & Pool Operations	561012	Load Dispatching Training	Electric Only
252	Transmission & Pool Operations	561404	Transm System Operations	Electric Only
252	Transmission & Pool Operations	566450	RTO/ISO Development	Electric Only
252	Transmission & Pool Operations	566459	NERC Compliance/CIPS (706)	Electric Only
252	Transmission & Pool Operations	923047	Outside Services - EDE Only	Electric Only
253	Elk River Wind Farm	143176	A/R Elk River Wind Farm	Electric Only
253	Elk River Wind Farm	165400	Prepayments - Fuel	Electric Only
253	Elk River Wind Farm	165500	Prepaid Purchased Power	Electric Only
253	Elk River Wind Farm	232100	Manual A/P Accru Elect & Water	Electric Only

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253	Elk River Wind Farm	555430	Direct Purchases	Electric Only
253	Elk River Wind Farm	556415	REC Fees & Commissions	Electric Only
253	Elk River Wind Farm	565413	Trans Of Electricity By Others	Electric Only
253	Elk River Wind Farm	565414	SPP Fixed Chg - Native Load	Electric Only
253	Elk River Wind Farm	565415	SPP Var Chg - Native Load	Electric Only
253	Elk River Wind Farm	565419	Off Sys Sales Trans Costs	Electric Only
254	Dispatching	100000	Projects Dummy Account	Electric Only
254	Dispatching	107000	Cwip-Electric/Gas	Electric Only
254	Dispatching	108200	Rwip Electric Plant	Electric Only
254	Dispatching	154000	Material	Electric Only
254	Dispatching	163327	Stores Activities Regular Time	Electric Only
254	Dispatching	184243	Telephone Exp-Bld Serv	Electric Only
254	Dispatching	186100	Other Work In Progress	Electric Only
254	Dispatching	556012	Sys Control/Load Disp Training	Electric Only
254	Dispatching	556023	Building Operations-Sys Cntrl	Electric Only
254	Dispatching	556025	Safety Exp	Electric Only
254	Dispatching	556401	Sys Control & Generation Disp	Electric Only
254	Dispatching	556410	EMS System Maintenance	Electric Only
254	Dispatching	556411	Computer Operations	Electric Only
254	Dispatching	557410	Pool Operation	Electric Only
254	Dispatching	560011	Conv & Seminar-Transm Op	Electric Only
254	Dispatching	561404	Transm System Operations	Electric Only
254	Dispatching	566450	RTO/ISO Development	Electric Only
254	Dispatching	566459	NERC Compliance/CIPS (706)	Electric Only
254	Dispatching	566462	NERC Compliance/EOP (693)	Electric Only
255	NERC Compliance	100000	Projects Dummy Account	Electric Only
255	NERC Compliance	107000	Cwip-Electric/Gas	Electric Only
255	NERC Compliance	108200	Rwip Electric Plant	Electric Only
255	NERC Compliance	186100	Other Work In Progress	Electric Only
255	NERC Compliance	426300	Penalties	Electric Only
255	NERC Compliance	560011	Conv & Seminar-Transm Op	Electric Only
255	NERC Compliance	561404	Transm System Operations	Electric Only
255	NERC Compliance	566450	RTO/ISO Development	Electric Only
255	NERC Compliance	566459	NERC Compliance/CIPS (706)	Electric Only
255	NERC Compliance	566462	NERC Compliance/EOP (693)	Electric Only

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255	NERC Compliance	923047	Outside Services - EDE Only	Electric Only
256	Relay	100000	Projects Dummy Account	Electric Only
256	Relay	107000	Cwip-Electric/Gas	Electric Only
256	Relay	184243	Telephone Exp-Bld Serv	Electric Only
256	Relay	535301	Oper Supervision & Eng-Hydro	Electric Only
256	Relay	541304	Maint Supervision & Eng-Hydro	Electric Only
256	Relay	568631	T & D Eng-Maint Supervision	Electric Only
256	Relay	580627	Line Eng - Distrib Operations	Electric Only
256	Relay	588025	Safety Equipment	Electric Only
256	Relay	901001	Customer Service Mgmt & Admin	Electric Only
256	Relay	901002	Cust Ser Mgmt & Admin - Exp	Electric Only
256	Relay	907101	Customer Service Supervision	Electric Only
256	Relay	921102	Mgmt & Admin-Exp-Executives	Electric Only
256	Relay	921202	Mgmt & Admin-Accounting	Electric Only
256	Relay	921411	Conv & Seminar-Computer Serv	Electric Only
256	Relay	921502	Mgmt & Administrative - Exp-Hr	Electric Only
256	Relay	921602	Mgmt & Admin-Exp	Electric Only
256	Relay	921702	Mgmt & Admin - Expenses	Electric Only
257	EIS Market Activity	184014	Energy Imbalance Rev Clearing	Electric Only
257	EIS Market Activity	555432	Energy Imbalance	Electric Only
258	Telecommunications	100000	Projects Dummy Account	Electric Only
258	Telecommunications	107000	Cwip-Electric/Gas	Electric Only
258	Telecommunications	108200	Rwip Electric Plant	Electric Only
258	Telecommunications	184220	Two Way Radio Expenses	General Allocation for Non-Regulated
258	Telecommunications	184242	Pbx Switchboard	Electric Only
258	Telecommunications	184243	Telephone Exp-Bld Serv	Electric Only
258	Telecommunications	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
258	Telecommunications	184620	Const Clearing Line Oper	Electric Only
258	Telecommunications	184915	Small Tools	Electric Only
258	Telecommunications	186100	Other Work In Progress	Electric Only
258	Telecommunications	426114	Donations	Electric Only
258	Telecommunications	500039	Operation Supervision & Eng	Electric Only
258	Telecommunications	506126	Misc Steam Power Expenses	Electric Only

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258	Telecommunications	510030	Mtce Supervision & Engineer	Electric Only
258	Telecommunications	535301	Oper Supervision & Eng-Hydro	Electric Only
258	Telecommunications	537316	Other Expenses - Hydro	Electric Only
258	Telecommunications	541304	Maint Supervision & Eng-Hydro	Electric Only
258	Telecommunications	546207	Oper Supervision & Eng	Electric Only
258	Telecommunications	549222	Misc Other Power Expense	Electric Only
258	Telecommunications	551201	Maint Supervision & Engineer	Electric Only
258	Telecommunications	553175	Mtce of Elec Control System	Electric Only
258	Telecommunications	556001	Mgmt & Admin- Trans Operations	Electric Only
258	Telecommunications	556023	Building Operations-Sys Cntrl	Electric Only
258	Telecommunications	556025	Safety Exp	Electric Only
258	Telecommunications	556508	Telmeasuring/Load Control	Electric Only
258	Telecommunications	560011	Conv & Seminar-Transm Op	Electric Only
258	Telecommunications	560628	T & D Eng-Oper Supervision	Electric Only
258	Telecommunications	561404	Transm System Operations	Electric Only
258	Telecommunications	561505	Power Line Carrier Expenses	Electric Only
258	Telecommunications	568631	T & D Eng-Maint Supervision	Electric Only
258	Telecommunications	570511	Protection Relaying Channel Eq	Electric Only
258	Telecommunications	570517	Scada	Electric Only
258	Telecommunications	580627	Line Eng - Distrib Operations	Electric Only
258	Telecommunications	580690	AVL Mobile Operations	Electric Only
258	Telecommunications	582016	Distribution Substa Operations	Electric Only
258	Telecommunications	586120	Field Testing - Old	Electric Only
258	Telecommunications	587519	Location-Radio & Tv Interfer	Electric Only
258	Telecommunications	588023	Building Operations - Expenses	Electric Only
258	Telecommunications	588025	Safety Equipment	Electric Only
258	Telecommunications	588100	Miscellaneous Distribution	Electric Only
258	Telecommunications	590630	Line Eng Distribution Maint	Electric Only
258	Telecommunications	660725	T&D Line Oper Expense	Electric Only
258	Telecommunications	662728	Other T&D Line Oper Expense	Electric Only
258	Telecommunications	682034	Billing Of Metered Accts-Water	Electric Only
258	Telecommunications	901001	Customer Service Mgmt & Admin	Electric Only
258	Telecommunications	901002	Cust Ser Mgmt & Admin - Exp	Electric Only

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258	Telecommunications	905023	Building Operations-Cust Accts	Electric Only
258	Telecommunications	907101	Customer Service Supervision	Electric Only
258	Telecommunications	920101	Mgmt & Admin - Executives	Electric Only
258	Telecommunications	920201	Mgmt & Admin - Salaries-Acct	Electric Only
258	Telecommunications	920450	Personnel - Salary - Info Serv	Electric Only
258	Telecommunications	920501	Mgmt & Admin - Salaries-Hr	Electric Only
258	Telecommunications	920601	Mgmt & Admin-General Services	Electric Only
258	Telecommunications	920701	Mgmt & Admin-Sal-Other Gen Off	Electric Only
258	Telecommunications	920888	Special Projects Labor	Electric Only
258	Telecommunications	921102	Mgmt & Admin-Exp-Executives	Electric Only
258	Telecommunications	921202	Mgmt & Admin-Accounting	Electric Only
258	Telecommunications	921411	Conv & Seminar-Computer Serv	Electric Only
258	Telecommunications	921502	Mgmt & Administrative - Exp-Hr	Electric Only
258	Telecommunications	921602	Mgmt & Admin-Exp	Electric Only
258	Telecommunications	921702	Mgmt & Admin - Expenses	Electric Only
258	Telecommunications	935515	Microwave Maintenance Expenses	Electric Only
258	Telecommunications	935520	Telephone Expenses-Telecomm	Electric Only
258	Telecommunications	935523	Telecomm Exp Other	Electric Only
259	Integrated Market Activity	184014	Energy Imbalance Rev Clearing	Electric Only
259	Integrated Market Activity	184015	IM SPP Clearing Account	Electric Only
259	Integrated Market Activity	232100	Manual A/P Accru Elect & Water	Electric Only
259	Integrated Market Activity	555800	DA Asset Energy Purchase	Electric Only
259	Integrated Market Activity	555810	DA NonAsset Energy Purchase	Electric Only
259	Integrated Market Activity	555820	DA Virtual Energy Purchase	Electric Only
259	Integrated Market Activity	555840	DA Reg Up Cost	Electric Only
259	Integrated Market Activity	555850	DA Reg Down Cost	Electric Only
259	Integrated Market Activity	555860	DA Spin Reserve Cost	Electric Only
259	Integrated Market Activity	555870	DA Supp Reserve Cost	Electric Only
259	Integrated Market Activity	555880	DA Other PP Expense	Electric Only
259	Integrated Market Activity	555900	RT Asset Energy Purchase	Electric Only
259	Integrated Market Activity	555910	RT NonAsset Energy Purchase	Electric Only
259	Integrated Market Activity	555920	RT Virtual Energy Purchase	Electric Only
259	Integrated Market Activity	555940	RT Reg Up Cost	Electric Only

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259	Integrated Market Activity	555950	RT Reg Down Cost	Electric Only
259	Integrated Market Activity	555960	RT Spin Reserve Cost	Electric Only
259	Integrated Market Activity	555970	RT Supp Reserve Cost	Electric Only
259	Integrated Market Activity	555980	RT Other PP Expense	Electric Only
259	Integrated Market Activity	555990	TCR Settlements	Electric Only
259	Integrated Market Activity	555995	Auction Revenue Rights	Electric Only
260	Engineering Office	100000	Projects Dummy Account	Electric Only
260	Engineering Office	107000	Cwip-Electric/Gas	Electric Only
260	Engineering Office	108200	Rwip Electric Plant	Electric Only
260	Engineering Office	184620	Const Clearing Line Oper	Electric Only
260	Engineering Office	184621	T&D Budget Preparation	Electric Only
260	Engineering Office	560011	Conv & Seminar-Transm Op	Electric Only
260	Engineering Office	560025	Safety Expenses-Line Eng	Electric Only
260	Engineering Office	560046	Computer Software-Engineer	Electric Only
260	Engineering Office	560628	T & D Eng-Oper Supervision	Electric Only
260	Engineering Office	568631	T & D Eng-Maint Supervision	Electric Only
260	Engineering Office	580016	Engineering Recruiting Exp	Electric Only
260	Engineering Office	580627	Line Eng - Distrib Operations	Electric Only
260	Engineering Office	580628	Distribution System Planning	Electric Only
260	Engineering Office	588023	Building Operations - Expenses	Electric Only
260	Engineering Office	590630	Line Eng Distribution Maint	Electric Only
260	Engineering Office	903022	Cust Serv Accounting - Ele/Gas	Electric Only
260	Engineering Office	920109	Mgmt & Adm Salaries-Spec Proj	Electric Only
260	Engineering Office	923045	Outside Services	Electric Only
260	Engineering Office	923047	Outside Services - EDE Only	Electric Only
260	Engineering Office	926218	Coffeeroom Supplies	Electric Only
260	Engineering Office	935024	Building & Grounds Maintenance	Electric Only
262	Reliability-Vegetation Tracker	182335	Vegetation Tracker ER-2010-0130	Electric Only
262	Reliability-Vegetation Tracker	186812	Elec Rate Case Exp - KS	Electric Only
262	Reliability-Vegetation Tracker	571998	Trans Reliab Reg Adj Amort	Electric Only
262	Reliability-Vegetation Tracker	571999	Trans Reliability Reg Adj	Electric Only



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262	Reliability-Vegetation Tracker	593998	Dist OH Reliab Reg Adj Amort	Electric Only
262	Reliability-Vegetation Tracker	593999	Dist OH Reliability Reg Adj	Electric Only
262	Reliability-Vegetation Tracker	594998	Dist UG Reliab Reg Adj Amort	Electric Only
262	Reliability-Vegetation Tracker	594999	Dist UG Reliability Reg Adj	Electric Only
263	System Reliability	100000	Projects Dummy Account	Electric Only
263	System Reliability	107000	Cwip-Electric/Gas	Electric Only
263	System Reliability	108200	Rwip Electric Plant	Electric Only
263	System Reliability	184330	Veh-Maint - Reliab Vehicles	Electric Only
263	System Reliability	184620	Const Clearing Line Oper	Electric Only
263	System Reliability	560025	Safety Expenses-Line Eng	Electric Only
263	System Reliability	571062	Trans OH reliab - labor&other	Electric Only
263	System Reliability	571910	Transm Maint 161KV Reliability	Electric Only
263	System Reliability	571911	Transm Maint 69KV Reliability	Electric Only
263	System Reliability	571912	Transm Maint 345KV Reliability	Electric Only
263	System Reliability	571913	Trans Maint 34.5KV Reliability	Electric Only
263	System Reliability	571920	Transm 69KV Pole Inspec Reliab	Electric Only
263	System Reliability	571921	Transm 161KV Pole Inspec Reliab	Electric Only
263	System Reliability	588011	Conv & Seminar-Misc Distrib	Electric Only
263	System Reliability	593062	Dist OH reliab - labor & other	Electric Only
263	System Reliability	593520	Rent Expense	Electric Only
263	System Reliability	593910	OH Dist Line Maint Reliability	Electric Only
263	System Reliability	593920	OH Dist Pole Inspec Reliability	Electric Only
263	System Reliability	593930	General Office Exp Reliability	Electric Only
263	System Reliability	594062	Dist UG reliab - labor & other	Electric Only
263	System Reliability	594910	Dist UG Line Maint Reliability	Electric Only
264	Line Design Engineering	100000	Projects Dummy Account	Electric Only
264	Line Design Engineering	107000	Cwip-Electric/Gas	Electric Only
264	Line Design Engineering	108200	Rwip Electric Plant	Electric Only
264	Line Design Engineering	163011	Conv & Seminar-Stores	Electric Only

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264	Line Design Engineering	163327	Stores Activities Regular Time	Electric Only
264	Line Design Engineering	184620	Const Clearing Line Oper	Electric Only
264	Line Design Engineering	184915	Small Tools	Electric Only
264	Line Design Engineering	186100	Other Work In Progress	Electric Only
264	Line Design Engineering	560011	Conv & Seminar-Transm Op	Electric Only
264	Line Design Engineering	560025	Safety Expenses-Line Eng	Electric Only
264	Line Design Engineering	560046	Computer Software-Engineer	Electric Only
264	Line Design Engineering	560628	T & D Eng-Oper Supervision	Electric Only
264	Line Design Engineering	561501	NERC - Facilities Rating	Electric Only
264	Line Design Engineering	568631	T & D Eng-Maint Supervision	Electric Only
264	Line Design Engineering	571042	Overhead Trans Line Maint- 69Kv	Electric Only
264	Line Design Engineering	580011	Conv & Seminar-Distrib Op	Electric Only
264	Line Design Engineering	580627	Line Eng - Distrib Operations	Electric Only
264	Line Design Engineering	588025	Safety Equipment	Electric Only
264	Line Design Engineering	593555	Oh Dist Line Maintenance	Electric Only
264	Line Design Engineering	920888	Special Projects Labor	Electric Only
264	Line Design Engineering	921888	Special Projects Other	Electric Only
264	Line Design Engineering	923047	Outside Services - EDE Only	Electric Only
264	Line Design Engineering	935024	Building & Grounds Maintenance	Electric Only
266	Substation Engineering	100000	Projects Dummy Account	Electric Only
266	Substation Engineering	107000	Cwip-Electric/Gas	Electric Only
266	Substation Engineering	108200	Rwip Electric Plant	Electric Only
266	Substation Engineering	184620	Const Clearing Line Oper	Electric Only
266	Substation Engineering	560011	Conv & Seminar-Transm Op	Electric Only
266	Substation Engineering	560025	Safety Expenses-Line Eng	Electric Only
266	Substation Engineering	560046	Computer Software-Engineer	Electric Only
266	Substation Engineering	560628	T & D Eng-Oper Supervision	Electric Only
266	Substation Engineering	568631	T & D Eng-Maint Supervision	Electric Only
266	Substation Engineering	570040	Trans Substa Equip Maintenance	Electric Only
266	Substation Engineering	588025	Safety Equipment	Electric Only
266	Substation Engineering	592052	Dist Substation Equip Maint	Electric Only
270	Sys Planning & Protection Eng	100000	Projects Dummy Account	Electric Only

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270	Sys Planning & Protection Eng	107000	Cwip-Electric/Gas	Electric Only
270	Sys Planning & Protection Eng	108200	Rwip Electric Plant	Electric Only
270	Sys Planning & Protection Eng	183000	Prelim Survey & Investgat Chgs	Electric Only
270	Sys Planning & Protection Eng	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
270	Sys Planning & Protection Eng	184620	Const Clearing Line Oper	Electric Only
270	Sys Planning & Protection Eng	184621	T&D Budget Preparation	Electric Only
270	Sys Planning & Protection Eng	184622	Maintain Construction Standard	Electric Only
270	Sys Planning & Protection Eng	560011	Conv & Seminar-Transm Op	Electric Only
270	Sys Planning & Protection Eng	560025	Safety Expenses-Line Eng	Electric Only
270	Sys Planning & Protection Eng	560046	Computer Software-Engineer	Electric Only
270	Sys Planning & Protection Eng	560628	T & D Eng-Oper Supervision	Electric Only
270	Sys Planning & Protection Eng	560629	Transmission System Planning	Electric Only
270	Sys Planning & Protection Eng	566450	RTO/ISO Development	Electric Only
270	Sys Planning & Protection Eng	568631	T & D Eng-Maint Supervision	Electric Only
270	Sys Planning & Protection Eng	580628	Distribution System Planning	Electric Only
270	Sys Planning & Protection Eng	588025	Safety Equipment	Electric Only
270	Sys Planning & Protection Eng	590630	Line Eng Distribution Maint	Electric Only
270	Sys Planning & Protection Eng	999991	Acct Entry Type Default-Reg	Electric Only

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274	Standards Engineering	100000	Projects Dummy Account	Electric Only
274	Standards Engineering	107000	Cwip-Electric/Gas	Electric Only
274	Standards Engineering	184620	Const Clearing Line Oper	Electric Only
274	Standards Engineering	186100	Other Work In Progress	Electric Only
274	Standards Engineering	560025	Safety Expenses-Line Eng	Electric Only
274	Standards Engineering	560046	Computer Software-Engineer	Electric Only
274	Standards Engineering	580001	Supervision Distribution Oper	Electric Only
274	Standards Engineering	580011	Conv & Seminar-Distrib Op	Electric Only
274	Standards Engineering	580686	Maintain Construction Standard	Electric Only
274	Standards Engineering	588011	Conv & Seminar-Misc Distrib	Electric Only
274	Standards Engineering	588023	Building Operations - Expenses	Electric Only
274	Standards Engineering	920888	Special Projects Labor	Electric Only
280	Fiber Optics - Utilitiy	556523	Other Fiber Utility	Electric's Fiber Use
301	Corporate-Treasury	100000	Projects Dummy Account	Electric Only
301	Corporate-Treasury	107002	CWIP - SLCC	Electric Only
301	Corporate-Treasury	419020	Int Inc-Temporary Cash Invest	Electric Only
301	Corporate-Treasury	419030	Other Int & Dividend Income	Electric Only
301	Corporate-Treasury	431100	Int On Customer Deposits	Electric Only
301	Corporate-Treasury	431200	Other Interest Expense	Electric Only
301	Corporate-Treasury	431300	Int On Emp Stock Purch Plan	Electric Only
301	Corporate-Treasury	431400	Int Exp On Commercial Paper	Electric Only
301	Corporate-Treasury	431600	Int On Directors Def Compens	Electric Only
301	Corporate-Treasury	431802	EDE Int Exp-Cash Held Fiber	Electric Only
301	Corporate-Treasury	903023	Remittance Processing	Electric Only
301	Corporate-Treasury	905045	Cyber Insurance	Electric Only
301	Corporate-Treasury	920701	Mgmt & Admin-Sal-Other Gen Off	Electric Only
301	Corporate-Treasury	923145	Outside Serv - Liab Claims	Electric Only
301	Corporate-Treasury	923154	Liab Claim Jason Hynes	Electric Only
301	Corporate-Treasury	923177	Liab Claims - Shane Jackson	Electric Only
301	Corporate-Treasury	923179	Liab Claims -Neotech Solutions	Electric Only
301	Corporate-Treasury	923180	Liab. Claims - Darren Collins	Electric Only
301	Corporate-Treasury	923181	Liab Claims-Class Action-Rider	Electric Only
301	Corporate-Treasury	923182	Liab Claims - Denker Asbestos	Electric Only
301	Corporate-Treasury	923183	Liab Claims - Barnes Asbestos	Electric Only

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301	Corporate-Treasury	924000	Property Insurance	Direct Bill
301	Corporate-Treasury	924001	Aviation Insurance	Electric Only
301	Corporate-Treasury	926226	Employee Welfare Exp - Elec	Electric Only
301	Corporate-Treasury	930220	Dir-Stkhldr & Oth Investor Exp	General Allocation
301	Corporate-Treasury	930240	Misc Gen Exp-Other	Electric Only
310	Treasury Services	100000	Projects Dummy Account	Electric Only
310	Treasury Services	100002	SLCC Dummy Project	Electric Only
310	Treasury Services	107000	Cwip-Electric/Gas	Electric Only
310	Treasury Services	107002	CWIP - SLCC	Electric Only
310	Treasury Services	108200	Rwip Electric Plant	Electric Only
310	Treasury Services	182329	MEEIA Energy Efficiency Costs	Electric Only
310	Treasury Services	184620	Const Clearing Line Oper	Electric Only
310	Treasury Services	184630	Construction Clearing Prod	Electric Only
310	Treasury Services	419020	Int Inc-Temporary Cash Invest	Direct Bill
310	Treasury Services	419030	Other Int & Dividend Income	Direct Bill
310	Treasury Services	431100	Int On Customer Deposits	Direct Bill
310	Treasury Services	431200	Other Interest Expense	Direct Bill
310	Treasury Services	431300	Int On Emp Stock Purch Plan	Direct Bill
310	Treasury Services	431400	Int Exp On Commercial Paper	Direct Bill
310	Treasury Services	431802	EDE Int Exp-Cash Held Fiber	Direct Bill
310	Treasury Services	438000	Dividends Declared - Common	Electric Only
310	Treasury Services	903022	Cust Serv Accounting - Ele/Gas	Electric Only
310	Treasury Services	903023	Remittance Processing	Customer Billing
310	Treasury Services	903148	Banking Fees - Mercantile	General Allocation
310	Treasury Services	903149	Banking Fees - Bank of NY	General Allocation
310	Treasury Services	903150	Rating Agency Fees	General Allocation
310	Treasury Services	903151	Banking Fees - UMB	General Allocation
310	Treasury Services	905045	Cyber Insurance	Direct Bill
310	Treasury Services	920101	Mgmt & Admin - Executives	Electric Only
310	Treasury Services	920201	Mgmt & Admin - Salaries-Acct	Electric Only
310	Treasury Services	920701	Mgmt & Admin-Sal-Other Gen Off	General Allocation
310	Treasury Services	920703	Reporting Activities - Gen Off	Electric Only
310	Treasury Services	921202	Mgmt & Admin-Accounting	Electric Only
310	Treasury Services	921702	Mgmt & Admin - Expenses	Electric Only

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310	Treasury Services	921703	Other General Office	Electric Only
310	Treasury Services	921711	Conv & Seminar-Fras	Electric Only
310	Treasury Services	923045	Outside Services	General Allocation Except When A Direct Charge Can Be Identified
310	Treasury Services	923047	Outside Services - EDE Only	Electric Only
310	Treasury Services	923145	Outside Serv - Liab Claims	General Allocation
310	Treasury Services	923175	Liab Claims - PAR ELECTRIC	Electric Only
310	Treasury Services	923177	Liab Claims - Shane Jackson	Electric Only
310	Treasury Services	923181	Liab Claims-Class Action-Rider	Electric Only
310	Treasury Services	923182	Liab Claims - Denker Asbestos	Electric Only
310	Treasury Services	924000	Property Insurance	General Allocation
310	Treasury Services	924001	Aviation Insurance	Electric Only
310	Treasury Services	926226	Employee Welfare Exp - Elec	Electric Only
310	Treasury Services	930220	Dir-Stkhldr & Oth Investor Exp	General Allocation
310	Treasury Services	930225	Line of Credit Fees	Electric Only
310	Treasury Services	930240	Misc Gen Exp-Other	Electric Only
401	Corporate Expenses	107000	Cwip-Electric/Gas	Electric Only
401	Corporate Expenses	111102	EL Plt Amort - KAMO- Chesapeake	Electric Only
401	Corporate Expenses	111104	EL Plt Amort - SOX Software	Electric Only
401	Corporate Expenses	111105	ELPlt Amt City Utilities Agree	Electric Only
401	Corporate Expenses	111106	Network Upgrade-SPA EC Sub382	Electric Only
401	Corporate Expenses	111108	EI Plt Amort-Maximo T&D Sftwre	Electric Only
401	Corporate Expenses	111109	SL Amort - Maximo Software	Electric Only
401	Corporate Expenses	111115	Asbry Amort-MercuryMont Sftwre	Electric Only
401	Corporate Expenses	111116	Amort KAMO Riverside Sub	Electric Only
401	Corporate Expenses	111117	Iatan Software Sys Ops	Electric Only
401	Corporate Expenses	111119	Iatan Software Pasta	Electric Only
401	Corporate Expenses	111120	Tax Software	Electric Only
401	Corporate Expenses	111122	Relay Test Software - Joplin	Electric Only
401	Corporate Expenses	111123	Plum Point Switchyard Contract	Electric Only
401	Corporate Expenses	111124	Entergy Transm Line	Electric Only

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401	Corporate Expenses	111125	Plum Point Interconnection Fac	Electric Only
401	Corporate Expenses	111126	Supply Management-PCI Software	Electric Only
401	Corporate Expenses	111127	Performance Monitoring Iatan I	Electric Only
401	Corporate Expenses	111128	Plum Point Software Amort	Electric Only
401	Corporate Expenses	111129	PCI Software Supply Mgmt	Electric Only
401	Corporate Expenses	111130	PS Software-Proj Overhaul	Electric Only
401	Corporate Expenses	111131	PP Software-Proj Overhaul	Electric Only
401	Corporate Expenses	111132	Maximo Software-Proj Overhaul	Electric Only
401	Corporate Expenses	111133	Sharepoint Sftwre-ProjOverhaul	Electric Only
401	Corporate Expenses	111200	EL PL Amort - Oz Beach LC 2221	Electric Only
401	Corporate Expenses	111410	EL PL Amort- Data Control Sys	Electric Only
401	Corporate Expenses	182331	MO PlumPt Df Chgs ER-2010-0130	Electric Only
401	Corporate Expenses	403003	MO Iatan I AmDp ER-2010-0130	Electric Only
401	Corporate Expenses	403009	MO Iatan II AmDp ER-2011-0004	Electric Only
401	Corporate Expenses	403011	MO PlmPt Amrt Dep ER-2011-0004	Electric Only
401	Corporate Expenses	403012	Def Deprec 5-22-11 tornado	Electric Only
401	Corporate Expenses	404000	Amort Ltd-Term Elect/Gas Plant	Electric Only
401	Corporate Expenses	419027	Interest Income - 2011 Tornado	Electric Only
401	Corporate Expenses	421022	MO lat I Amrt O&M ER-2010-0130	Electric Only
401	Corporate Expenses	421025	KS PlumPt DfOM 10-EPDE-314-RTS	Electric Only
401	Corporate Expenses	421026	KS lat II DfOM 10-EPDE-314-RTS	Electric Only
401	Corporate Expenses	421027	MO lat II Amrt OM ER-2011-0004	Electric Only
401	Corporate Expenses	421029	MO PlmPt Amrt O&M ER-2011-0004	Electric Only
401	Corporate Expenses	421060	MO lat I Amrt Int ER-2010-0130	Electric Only
401	Corporate Expenses	421065	MO lat II Am Int ER-2011-0004	Electric Only
401	Corporate Expenses	421067	MO PlmPt Amrt Int ER-2011-	Electric Only

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			0004	
401	Corporate Expenses	426114	Donations	Electric Only
401	Corporate Expenses	426400	Civic Political & Related Act	Electric Only
401	Corporate Expenses	426502	2011 Tornado CarryCost Amort	Electric Only
401	Corporate Expenses	427101	Int on 4 1/2% SrNotes Due 2013	Electric Only
401	Corporate Expenses	427102	Int 6.7% Sr Notes 11-15-33	Electric Only
401	Corporate Expenses	427103	Int on 5.8% SrNte due 7-1-35	Electric Only
401	Corporate Expenses	427108	Int Expense 5.875% FMB 4-1-37	Electric Only
401	Corporate Expenses	427290	Int On Bonds 7.2 % Series 2016	Electric Only
401	Corporate Expenses	427400	IntExp 6.375% FMB Due 6-1-2018	Electric Only
401	Corporate Expenses	427500	Int Exp 4.65% FMB Due 6-1-20	Electric Only
401	Corporate Expenses	427783	Int Exp 5.20% FMB Due 9-1-2040	Electric Only
401	Corporate Expenses	427804	IntExp 3.58% FMB, due 4-2-2027	Electric Only
401	Corporate Expenses	427805	IntExp 3.73% FMB 5-2033	Electric Only
401	Corporate Expenses	427806	IntExp 4.32% FMB 5-2043	Electric Only
401	Corporate Expenses	427807	IntExp 4.27% FMB 12-1-2044	Electric Only
401	Corporate Expenses	427808	IntExp 3.59% FMB 8-20-2030	Electric Only
401	Corporate Expenses	428101	Amort Loss 7.7% Sr Notes Rdm	Electric Only
401	Corporate Expenses	428102	Amort Loss Redeemed 7% 2023	Electric Only
401	Corporate Expenses	428103	Amort Loss Redeemd 9 3/4% 2020	Electric Only
401	Corporate Expenses	428104	Amort Loss Redeemd 7 1/4% 2028	Electric Only
401	Corporate Expenses	428105	Amt loss-Redmd 7.75% FMB 2025	Electric Only
401	Corporate Expenses	428106	AmtLoss 5.2% PC rdmd 4-02-12	Electric Only
401	Corporate Expenses	428107	AmtLoss 5.3% PC rdmd 4-02-12	Electric Only
401	Corporate Expenses	428108	AmtLoss 7.0% FMB rdm 4-02-12	Electric Only
401	Corporate Expenses	428110	Amort Loss On Redeemed 10 3/4%	Electric Only
401	Corporate Expenses	428155	AmtLoss 8-1/2 TrstPrf Red 6-10	Electric Only
401	Corporate Expenses	428170	Amort Loss-Redeemed 9 3/4%	Electric Only



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			Ser	
401	Corporate Expenses	428180	Amort Loss-Redeemed 9 3/4% Ser	Electric Only
401	Corporate Expenses	428190	Amort Loss-Redeem 6 7/8% Pcser	Electric Only
401	Corporate Expenses	428191	Amort Loss-Redeem 6.8% Pc Ser	Electric Only
401	Corporate Expenses	428192	Amort Loss On Redeemed 9% Ser	Electric Only
401	Corporate Expenses	428193	Amt Loss - 7.05% SrNt Red 8-10	Electric Only
401	Corporate Expenses	428201	Amrt Dbt Ex 4 1/2% SrNts 2013	Electric Only
401	Corporate Expenses	428202	Amrt Debt Exp 6.7% SrNote 2033	Electric Only
401	Corporate Expenses	428203	Amrt Deb Ex 5.8% SrNte 7-1-35	Electric Only
401	Corporate Expenses	428290	Amort Of Debt Exp 7.2% S 2016	Electric Only
401	Corporate Expenses	428400	Amt DebtEx 6.375% FMB 6-1- 2018	Electric Only
401	Corporate Expenses	428500	Amt DebtEx 4.65% FMB 6-1- 2020	Electric Only
401	Corporate Expenses	428783	Amrt Debt Ex 5.20% FMB 9-1-40	Electric Only
401	Corporate Expenses	428801	Amrt Debt Ex 5.875% FMB 4-1- 37	Electric Only
401	Corporate Expenses	428804	AmtDbtExp 3.58% FMB due 4-2- 27	Electric Only
401	Corporate Expenses	428805	AmDbtExp 3.73% FMB 5-2033	Electric Only
401	Corporate Expenses	428806	AmDbtExp 4.32% FMB 5-2033	Electric Only
401	Corporate Expenses	428807	AmDbtExp 4.27% FMB 12-1- 2044	Electric Only
401	Corporate Expenses	428808	AmDbtExp 3.59% FMB 8-20- 2030	Electric Only
401	Corporate Expenses	451210	Other Misc Revenues - Arkansas	Electric Only
401	Corporate Expenses	451220	Other Misc Revenues - Kansas	Electric Only
401	Corporate Expenses	451230	Other Misc Revenues - Missouri	Electric Only
401	Corporate Expenses	451240	Other Misc Revenues - Oklahoma	Electric Only
401	Corporate Expenses	454010	Rent From Elec Property-Ark	Electric Only

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401	Corporate Expenses	454020	Rent From Electric Property-Ks	Electric Only
401	Corporate Expenses	454030	Rent From Elec Property-Mo	Electric Only
401	Corporate Expenses	454040	Rent From Elec Property-Okla	Electric Only
401	Corporate Expenses	500994	IatanII Op Rg Adj Amortization	Electric Only
401	Corporate Expenses	500995	IatCom Op Reg Adj Amortization	Electric Only
401	Corporate Expenses	500996	PP Op Trk Reg Adj Amortization	Electric Only
401	Corporate Expenses	500997	IatanII Opr Rg Adj ER2011-0004	Electric Only
401	Corporate Expenses	500998	IatCom Opr Reg Adj ER2011-0004	Electric Only
401	Corporate Expenses	500999	PP Op Trk Reg Adj ER-2011-0004	Electric Only
401	Corporate Expenses	501004	Fuel Constr Acctg Iatan2 Def	Electric Only
401	Corporate Expenses	501910	Amrt SWPA Oz Beach-AR	Electric Only
401	Corporate Expenses	501920	Amrt SWPA Oz Beach-KS	Electric Only
401	Corporate Expenses	501930	Amrt SWPA Oz Beach-MO	Electric Only
401	Corporate Expenses	501940	Amrt SWPA Oz Beach-OK	Electric Only
401	Corporate Expenses	510994	Iatan2 Mtc Rg Adj Amortization	Electric Only
401	Corporate Expenses	510995	IatCom Mtc Rg Adj Amortization	Electric Only
401	Corporate Expenses	510996	PP Mtc Trk Rg Adj Amortization	Electric Only
401	Corporate Expenses	510997	IatanII Mtc Rg Adj ER2011-0004	Electric Only
401	Corporate Expenses	510998	IatCom Mtc Reg Adj ER2011-0004	Electric Only
401	Corporate Expenses	510999	PP Mtc Trk Reg Adj ER2011-0004	Electric Only
401	Corporate Expenses	553231	Maint Of Gen & Elect Eq-Other	Electric Only
401	Corporate Expenses	562010	Transm Substation Operations	Electric Only
401	Corporate Expenses	588023	Building Operations - Expenses	Electric Only
401	Corporate Expenses	593597	May 2011 Tornado O&M Amort	Electric Only
401	Corporate Expenses	593598	2009 Wind Storm Amortization	Electric Only
401	Corporate Expenses	593599	Amortization-ice storm expense	Electric Only
401	Corporate Expenses	692000	Regulatory Comm Exp-Water	Electric Only
401	Corporate Expenses	903022	Cust Serv Accounting - Ele/Gas	Electric Only
401	Corporate Expenses	904037	Uncollectible Accts-Electric	Electric Only
401	Corporate Expenses	908103	Cust Prog Collaborative Exp	Electric Only
401	Corporate Expenses	921446	Micro Software-Info Serv	Electric Only

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401	Corporate Expenses	922000	Admin Exp Transf - Credit	General Allocation
401	Corporate Expenses	924000	Property Insurance	Direct Bill
401	Corporate Expenses	928000	Regulatory Commission Exp- Corp	Direct Bill
401	Corporate Expenses	928002	FERC Gen Formula Rate Case Exp	Electric Only
401	Corporate Expenses	928003	FERC Tran Formula Rate Case Ex	Electric Only
401	Corporate Expenses	930210	Industry Association Dues	Direct Bill
401	Corporate Expenses	930234	Other	Direct Bill
401	Corporate Expenses	930240	Misc Gen Exp-Other	Direct Bill
405	Controller	100000	Projects Dummy Account	Electric Only
405	Controller	107000	Cwip-Electric/Gas	Electric Only
405	Controller	184810	Continuing Property Records	General Allocation
405	Controller	426300	Penalties	Direct Bill
405	Controller	431200	Other Interest Expense	Electric Only
405	Controller	566450	RTO/ISO Development	Electric Only
405	Controller	912011	Conferences	Electric Only
405	Controller	920201	Mgmt & Admin - Salaries-Acct	General Allocation
405	Controller	920261	General Recordsaccounting	General Allocation
405	Controller	920264	Accounts Payable-Accounting	Accounts Payable
405	Controller	920601	Mgmt & Admin-General Services	Electric Only
405	Controller	920703	Reporting Activities - Gen Off	General Allocation
405	Controller	921102	Mgmt & Admin-Exp-Executives	Electric Only
405	Controller	921202	Mgmt & Admin-Accounting	General Allocation
405	Controller	921211	Conv & Seminar-Acct	General Allocation
405	Controller	921246	Micro Software-Acct	Direct Bill
405	Controller	921301	Mgmt & Admin - Exp - Field Saf	Electric Only
405	Controller	921306	Professional Membership & Dues	General Allocation
405	Controller	921603	General Office Matrls & Sup	Electric Only
405	Controller	921702	Mgmt & Admin - Expenses	General Allocation
405	Controller	921703	Other General Office	General Allocation
405	Controller	921713	Reporting Activities - Exp	Electric Only
405	Controller	923045	Outside Services	General Allocation Except

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				When A Direct Charge Can Be Identified
405	Controller	923046	Outside Services - EDG Only	Direct Bill
405	Controller	923047	Outside Services - EDE Only	Direct Bill
405	Controller	930220	Dir-Stkhldr & Oth Investor Exp	Electric Only
420	Financial Reporting	100000	Projects Dummy Account	Electric Only
420	Financial Reporting	107000	Cwip-Electric/Gas	Electric Only
420	Financial Reporting	186100	Other Work In Progress	Electric Only
420	Financial Reporting	920201	Mgmt & Admin - Salaries-Acct	General Allocation
420	Financial Reporting	920261	General Recordsaccounting	General Allocation
420	Financial Reporting	920264	Accounts Payable-Accounting	Electric Only
420	Financial Reporting	920701	Mgmt & Admin-Sal-Other Gen Off	Electric Only
420	Financial Reporting	920703	Reporting Activities - Gen Off	Electric Only
420	Financial Reporting	920888	Special Projects Labor	Electric Only
420	Financial Reporting	921202	Mgmt & Admin-Accounting	General Allocation
420	Financial Reporting	921211	Conv & Seminar-Acct	General Allocation
420	Financial Reporting	921244	Microfilming Expenses-Acct	Electric Only
430	Property Accounting	100000	Projects Dummy Account	Electric Only
430	Property Accounting	107000	Cwip-Electric/Gas	Electric Only
430	Property Accounting	184810	Continuing Property Records	General Allocation
430	Property Accounting	186100	Other Work In Progress	Electric Only
430	Property Accounting	920201	Mgmt & Admin - Salaries-Acct	General Allocation
430	Property Accounting	920888	Special Projects Labor	Electric Only
430	Property Accounting	921202	Mgmt & Admin-Accounting	Electric Only
430	Property Accounting	921211	Conv & Seminar-Acct	Electric Only
430	Property Accounting	930220	Dir-Stkhldr & Oth Investor Exp	Electric Only
450	Fin Serv & Investor Relations	100000	Projects Dummy Account	Direct Bill
450	Fin Serv & Investor Relations	107000	Cwip-Electric/Gas	Electric Only
450	Fin Serv & Investor Relations	184810	Continuing Property Records	General Allocation
450	Fin Serv & Investor Relations	431600	Int On Directors Def Compens	Electric Only

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450	Fin Serv & Investor Relations	456030	Other Electric Revenue-Mo Syst	Electric Only
450	Fin Serv & Investor Relations	920201	Mgmt & Admin - Salaries-Acct	General Allocation
450	Fin Serv & Investor Relations	920261	General Recordsaccounting	General Allocation
450	Fin Serv & Investor Relations	920701	Mgmt & Admin-Sal-Other Gen Off	Electric Only
450	Fin Serv & Investor Relations	920703	Reporting Activities - Gen Off	General Allocation
450	Fin Serv & Investor Relations	921103	SPP Administrative Expenses	Electric Only
450	Fin Serv & Investor Relations	921202	Mgmt & Admin-Accounting	General Allocation
450	Fin Serv & Investor Relations	921211	Conv & Seminar-Acct	General Allocation
450	Fin Serv & Investor Relations	921246	Micro Software-Acct	Electric Only
450	Fin Serv & Investor Relations	921306	Professional Membership & Dues	General Allocation
450	Fin Serv & Investor Relations	921702	Mgmt & Admin - Expenses	General Allocation
450	Fin Serv & Investor Relations	921703	Other General Office	Electric Only
450	Fin Serv & Investor Relations	923045	Outside Services	General Allocation Except When A Direct Charge Can Be Identified
450	Fin Serv & Investor Relations	930106	Local Advertising	Electric Only
450	Fin Serv & Investor Relations	930220	Dir-Stkhldr & Oth Investor Exp	Electric Only
460	Corporate Taxes	100000	Projects Dummy Account	Electric Only
460	Corporate Taxes	107000	Cwip-Electric/Gas	Electric Only
460	Corporate Taxes	107002	CWIP - SLCC	Electric Only
460	Corporate Taxes	108200	Rwip Electric Plant	Electric Only
460	Corporate Taxes	118200	Cwip - Water	Electric Only

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460	Corporate Taxes	182398	Reg Asset Reclass - Noncurrent	Electric Only
460	Corporate Taxes	182399	Reg Asset Reclass - Current	Electric Only
460	Corporate Taxes	183000	Prelim Survey & Investgat Chgs	Electric Only
460	Corporate Taxes	184490	Clearing FICA Asset Portion	Electric Only
460	Corporate Taxes	184491	Clear FUI to Assets	General Allocation
460	Corporate Taxes	184492	Clear SUI to Assets	General Allocation
460	Corporate Taxes	184620	Const Clearing Line Oper	Electric Only
460	Corporate Taxes	190310	Def Fd Inc Tx-Contrb-Aid Const	Electric Only
460	Corporate Taxes	190320	Def Inc Tx-Def Tx Asset Fas109	Electric Only
460	Corporate Taxes	190989	Long Term Def Tax Asset	Electric Only
460	Corporate Taxes	190999	Current Deferred Tax Asset	Electric Only
460	Corporate Taxes	236100	Federal Income Taxes Accrued	Electric Only
460	Corporate Taxes	236300	State Income Taxes Accrued	Electric Only
460	Corporate Taxes	236600	Property Taxes Accrued	Electric Only
460	Corporate Taxes	254002	Reg Liab Reclass - Current	Electric Only
460	Corporate Taxes	254100	Deferred Tax Liability-Fas 109	Electric Only
460	Corporate Taxes	254997	Reg Liab Reclass - Noncurrent	Electric Only
460	Corporate Taxes	255230	Accum Def Itc-Water-10%	Electric Only
460	Corporate Taxes	255899	Acc Def ITC Long-Term	Electric Only
460	Corporate Taxes	255999	Acc Def ITC Current	Electric Only
460	Corporate Taxes	282200	Accumul Def Inc Tx-Ld Water	Electric Only
460	Corporate Taxes	283989	Long Term Def Tax Liability	Electric Only
460	Corporate Taxes	283999	Current Deferred Tax Liability	Electric Only
460	Corporate Taxes	408141	Prov-Foab Taxes-Electric	Electric Only
460	Corporate Taxes	408511	Prov-Fed Unemp Compens Tax-EI	Electric Only
460	Corporate Taxes	408512	Prov-St Unemp Compens Tax-EI	Electric Only
460	Corporate Taxes	408610	Property Taxes-Electric/Gas	Electric & Gas Only
460	Corporate Taxes	408620	Property Taxes-Water	Electric Only
460	Corporate Taxes	408630	Property Taxes-Nonoperating	Property Taxes
460	Corporate Taxes	408910	Prov-Ecorp Franchise Tx-Ele/Ga	Electric & Gas Only
460	Corporate Taxes	408930	Prov-City Tax Or Fee-Elect/Gas	Electric & Gas Only
460	Corporate Taxes	408951	Water Primacy Fee Expense	Electric Only
460	Corporate Taxes	409111	Prov-Fed Inc Taxes-Electric	Electric Only
460	Corporate Taxes	409112	Prov-Fed Inc Taxes-Water	Electric Only

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460	Corporate Taxes	409131	Prov-St Inc Taxes-Electric	Electric Only
460	Corporate Taxes	409132	Prov-St Inc Taxes-Water	Electric Only
460	Corporate Taxes	409250	Fed Inc Non-Op Taxes Regulated	Electric Only
460	Corporate Taxes	409260	ST Inc Non-Op Taxes Regulated	Electric Only
460	Corporate Taxes	410112	Def Tax-Ozark Beach Loss Gen	Electric Only
460	Corporate Taxes	410113	Prov For Def Tax-Repair Allow	Electric Only
460	Corporate Taxes	410116	Def Tax-Iatan Def Charges	Electric Only
460	Corporate Taxes	410118	Def Tax Ice Storm Expense	Electric Only
460	Corporate Taxes	410120	Deferred Tx Net Operating Loss	Electric Only
460	Corporate Taxes	410121	Fed Def Tx Asb 5-Yr Mtc	Electric Only
460	Corporate Taxes	410122	Loss On Reacquired Debt	Electric Only
460	Corporate Taxes	410124	Federal-Licensed Sftwr Purch	Electric Only
460	Corporate Taxes	410126	Fed Officers & Dir Def Compens	Electric Only
460	Corporate Taxes	410128	Def Inc Tax - Hedge Trans Loss	Electric Only
460	Corporate Taxes	410130	Fed Def Tx Exp - Misc	Electric Only
460	Corporate Taxes	410131	Fed Def Tx-Con In Aid Const-EI	Electric Only
460	Corporate Taxes	410132	Fed Def Tx-Con Aid Const-Wa	Electric Only
460	Corporate Taxes	410134	Fed Def Tx-Int Capitalized	Electric Only
460	Corporate Taxes	410136	Prov Def Fed Inc Pbop Costs Mo	Electric Only
460	Corporate Taxes	410137	Fed Postretirement Ben Pension	Electric Only
460	Corporate Taxes	410138	FAS123 Def Tax Exp Debit	Electric Only
460	Corporate Taxes	410139	Deferred Tax Debit Fuel Costs	Electric Only
460	Corporate Taxes	410141	Prov Def Fed Inc Ld EI Afr 53	Electric Only
460	Corporate Taxes	410142	Prov Def Fed Inc Ld Wtr Afr53	Electric Only
460	Corporate Taxes	410144	Def Tax Exp-Reg Plan Amort	Electric Only
460	Corporate Taxes	410298	Def Tax Disallow Plt 2006	Electric Only
460	Corporate Taxes	410299	Prov Def Inc Tx Disall Plant	Electric Only
460	Corporate Taxes	411003	Prov For Def Tax-Repair Allow	Electric Only
460	Corporate Taxes	411004	Nonutilized Iatan ITC Credits	Electric Only
460	Corporate Taxes	411103	DefTx-Net Operating Loss Elect	Electric Only
460	Corporate Taxes	411112	Def Tx-Ozark Beach Loss Gen Cr	Electric Only
460	Corporate Taxes	411116	Def Tax Cr-Iatan Def Charges	Electric Only
460	Corporate Taxes	411118	Def Tx Cr Ice Storm Expense	Electric Only

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460	Corporate Taxes	411120	Def Tax Alternative Min Tx	Electric Only
460	Corporate Taxes	411121	Fed Inc Def Asbury Unit #1	Electric Only
460	Corporate Taxes	411122	Loss On Reacquired Debt-Cr	Electric Only
460	Corporate Taxes	411124	Fed Def-Licensed Sftwr Purch	Electric Only
460	Corporate Taxes	411126	Fed Officers & Dir Def Comp-Cr	Electric Only
460	Corporate Taxes	411128	Def Inc Tax - Hedge Trans Gain	Electric Only
460	Corporate Taxes	411130	Fed Def Tx Exp - Misc	Electric Only
460	Corporate Taxes	411131	Fed Def Tx-Con Aid Cst-EI-Cr	Electric Only
460	Corporate Taxes	411132	Fed Def Tx-Con Aid Const-Wa-Cr	Electric Only
460	Corporate Taxes	411134	Fed Def Tx-Int Capitalized-Cr	Electric Only
460	Corporate Taxes	411136	Prov Def Inc Tax-Pbop Costs Mo	Electric Only
460	Corporate Taxes	411137	Fed Postretirement Ben Pen-Cr	Electric Only
460	Corporate Taxes	411138	FAS123 Def Tax Exp Credit	Electric Only
460	Corporate Taxes	411139	Deferred Tax Credit Fuel Costs	Electric Only
460	Corporate Taxes	411141	Fed Inc Def Ld EI After 53	Electric Only
460	Corporate Taxes	411142	Def Fit Ld Wa Post 53	Electric Only
460	Corporate Taxes	411144	Def Tax Exp-Reg Plan Amort	Electric Only
460	Corporate Taxes	411299	Prov Def Inc Tx Disallow Plnt	Electric Only
460	Corporate Taxes	411412	Federal Def Itc - Electric-4%	Electric Only
460	Corporate Taxes	411413	Federal Def Itc - Electric-10%	Electric Only
460	Corporate Taxes	411423	Federal Def Itc - Water-10%	Electric Only
460	Corporate Taxes	426300	Penalties	Electric Only
460	Corporate Taxes	431200	Other Interest Expense	Electric Only
460	Corporate Taxes	456010	Other Electric Revenue-Ark Sys	Electric Only
460	Corporate Taxes	456020	Other Electric Revenue-Ks Syst	Electric Only
460	Corporate Taxes	456030	Other Electric Revenue-Mo Syst	Electric Only
460	Corporate Taxes	456040	Other Electric Revenue-Ok Syst	Electric Only
460	Corporate Taxes	560628	T & D Eng-Oper Supervision	Electric Only
460	Corporate Taxes	570040	Trans Substa Equip Maintenance	Electric Only
460	Corporate Taxes	571042	Overhead Trans Line Maint-69Kv	Electric Only
460	Corporate Taxes	583019	Oh Distribution Line Oper	Electric Only
460	Corporate Taxes	593555	Oh Dist Line Maintenance	Electric Only



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460	Corporate Taxes	904037	Uncollectible Accts-Electric	Electric Only
460	Corporate Taxes	921202	Mgmt & Admin-Accounting	Electric Only
480	Auditing	100000	Projects Dummy Account	Electric Only
480	Auditing	100001	Non-Utility Dummy Project	Electric Only
480	Auditing	107000	Cwip-Electric/Gas	Electric Only
480	Auditing	108200	Rwip Electric Plant	Electric Only
480	Auditing	183000	Prelim Survey & Investgat Chgs	Electric Only
480	Auditing	186100	Other Work In Progress	Electric Only
480	Auditing	566450	RTO/ISO Development	Electric Only
480	Auditing	593560	OH Dist Line Oper Storms	Electric Only
480	Auditing	912011	Conferences	Electric Only
480	Auditing	920201	Mgmt & Admin - Salaries-Acct	Electric Only
480	Auditing	920701	Mgmt & Admin-Sal-Other Gen Off	General Allocation
480	Auditing	920888	Special Projects Labor	Electric Only
480	Auditing	921202	Mgmt & Admin-Accounting	Electric Only
480	Auditing	921211	Conv & Seminar-Acct	Electric Only
480	Auditing	921702	Mgmt & Admin - Expenses	General Allocation
480	Auditing	921711	Conv & Seminar-Fras	General Allocation
480	Auditing	923045	Outside Services	General Allocation Except When A Direct Charge Can Be Identified
480	Auditing	930230	Conflict Resolution Hotline	General Allocation
500	Customer Service	100000	Projects Dummy Account	Electric Only
500	Customer Service	107000	Cwip-Electric/Gas	Electric Only
500	Customer Service	108200	Rwip Electric Plant	Electric Only
500	Customer Service	154000	Material	Electric Only
500	Customer Service	184620	Const Clearing Line Oper	Electric Only
500	Customer Service	426114	Donations	Electric Only
500	Customer Service	426400	Civic Political & Related Act	Customer Billing
500	Customer Service	426413	Civic Activities	Customer Billing
500	Customer Service	451031	Reconnect Charges-Arkansas	Electric Only
500	Customer Service	451032	Reconnect Charges-Kansas	Electric Only
500	Customer Service	451033	Reconnect Charges-Missouri	Electric Only
500	Customer Service	451034	Reconnect Charges-Oklahoma	Electric Only

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500	Customer Service	580001	Supervision Distribution Oper	Electric Only
500	Customer Service	588023	Building Operations - Expenses	Electric Only
500	Customer Service	901001	Customer Service Mgmt & Admin	Customer Billing
500	Customer Service	901011	Conv & Seminar-Cust Accts Dist	Electric Only
500	Customer Service	901042	Outside Printing-Customer Serv	Customer Billing
500	Customer Service	903002	Collection Activities - Gas	Electric Only
500	Customer Service	903022	Cust Serv Accounting - Ele/Gas	Customer Billing
500	Customer Service	903028	Credit & Collections	Electric Only
500	Customer Service	905023	Building Operations-Cust Accts	Electric Only
500	Customer Service	905999	Experimental Low Income Progrm	Electric Only
500	Customer Service	908043	Customer Assistance-Cust Serv	Customer Billing
500	Customer Service	908114	Net Metering/Cogen Activities	Electric Only
500	Customer Service	910008	Cust Serv & Public Info-Cler	Electric Only
500	Customer Service	912002	Municipal Activities	Electric Only
500	Customer Service	920101	Mgmt & Admin - Executives	Electric Only
500	Customer Service	920881	MO Renewable Energy Std Labor	Electric Only
500	Customer Service	923045	Outside Services	Electric Only
500	Customer Service	923047	Outside Services - EDE Only	Electric Only
500	Customer Service	923173	Liab Claims - Travis Bowe	Electric Only
500	Customer Service	930104	Franchise Elections	Electric Only
505	Billing Operations	100000	Projects Dummy Account	Electric Only
505	Billing Operations	107000	Cwip-Electric/Gas	Electric Only
505	Billing Operations	108200	Rwip Electric Plant	Electric Only
505	Billing Operations	426413	Civic Activities	Electric Only
505	Billing Operations	588025	Safety Equipment	Electric Only
505	Billing Operations	593560	OH Dist Line Oper Storms	Electric Only
505	Billing Operations	680025	Mgmt & Admin - Water	Electric Only
505	Billing Operations	681031	Read Meters - Water	Electric Only
505	Billing Operations	682034	Billing Of Metered Accts-Water	Electric Only
505	Billing Operations	682052	Credit & Collections-Water	Electric Only
505	Billing Operations	901011	Conv & Seminar-Cust Accts Dist	Electric Only
505	Billing Operations	901201	Mgmt & Administrative - Accoun	Customer Billing

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505	Billing Operations	902007	Read Meters - Electric	Electric Only
505	Billing Operations	903013	Power Billing	Electric Only
505	Billing Operations	903022	Cust Serv Accounting - Ele/Gas	Electric Only
505	Billing Operations	903046	Micro Software-Rev Acct	Customer Billing
505	Billing Operations	903110	Billing Of Metered Accts-Elec	Customer Billing
505	Billing Operations	921225	Safety Expenses-Accounting	Electric Only
508	Business and Comm Development	100000	Projects Dummy Account	Electric Only
508	Business and Comm Development	107000	Cwip-Electric/Gas	Electric Only
508	Business and Comm Development	108200	Rwip Electric Plant	Electric Only
508	Business and Comm Development	135280	Other Working Fnd-Emp Cash Adv	Electric Only
508	Business and Comm Development	182377	MO Solar Initiative	Electric Only
508	Business and Comm Development	184620	Const Clearing Line Oper	Electric Only
508	Business and Comm Development	186100	Other Work In Progress	Electric Only
508	Business and Comm Development	228210	Accum Prov Inj&Damage-Pub Liab	Electric Only
508	Business and Comm Development	426114	Donations	Electric Only
508	Business and Comm Development	426413	Civic Activities	Electric Only
508	Business and Comm Development	593560	OH Dist Line Oper Storms	Electric Only
508	Business and Comm Development	901001	Customer Service Mgmt & Admin	Electric Only
508	Business and Comm Development	903016	Collection Activities - Elec	Electric Only
508	Business and Comm Development	903022	Cust Serv Accounting - Ele/Gas	Electric Only
508	Business and Comm Development	905031	General Office Exp-Cust Acct	Electric Only

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508	Business and Comm Development	907101	Customer Service Supervision	Electric Only
508	Business and Comm Development	908011	Out-Of-Area Convention/Seminar	Electric Only
508	Business and Comm Development	908043	Customer Assistance-Cust Serv	Electric Only
508	Business and Comm Development	908101	Retail Indust Cust Assistance	Electric Only
508	Business and Comm Development	908104	Wholesale Customer Assistance	Electric Only
508	Business and Comm Development	908105	Customer Education Programs	Electric Only
508	Business and Comm Development	908106	Retail Commercial Cust Assist	Electric Only
508	Business and Comm Development	908107	Retail Residential Cust Assist	Electric Only
508	Business and Comm Development	908108	Low Income Weatherization Prgm	Electric Only
508	Business and Comm Development	908113	DSM Implementation	Electric Only
508	Business and Comm Development	908114	Net Metering/Cogen Activities	Electric Only
508	Business and Comm Development	909116	E.D. Advertising	Electric Only
508	Business and Comm Development	912002	Municipal Activities	Electric Only
508	Business and Comm Development	912011	Conferences	Electric Only
508	Business and Comm Development	912025	New Business-Cust Serv	Electric Only
508	Business and Comm Development	912113	Ed Admin-Labor Veh & Other	General Allocation
508	Business and Comm Development	916046	Micro Software-Sales	Electric Only
508	Business and Comm Development	920881	MO Renewable Energy Std Labor	Electric Only

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508	Business and Comm Development	920888	Special Projects Labor	Electric Only
508	Business and Comm Development	921881	Renewable Energy Std Veh Exp	Electric Only
508	Business and Comm Development	930104	Franchise Elections	Electric Only
508	Business and Comm Development	930106	Local Advertising	Electric Only
508	Business and Comm Development	930219	E.D. Association Dues	Electric Only
508	Business and Comm Development	930248	Chamber Of Commerce Dues	Electric Only
510	Ind & Comm Energy Services	135280	Other Working Fnd-Emp Cash Adv	Electric Only
510	Ind & Comm Energy Services	182377	MO Solar Initiative	Electric Only
510	Ind & Comm Energy Services	184620	Const Clearing Line Oper	Electric Only
510	Ind & Comm Energy Services	426114	Donations	Electric Only
510	Ind & Comm Energy Services	426413	Civic Activities	Electric Only
510	Ind & Comm Energy Services	580002	System Perform Mgmt & Admin	Electric Only
510	Ind & Comm Energy Services	908011	Out-Of-Area Convention/Seminar	Electric Only
510	Ind & Comm Energy Services	908046	Micro Software-Mjr Accts	Electric Only
510	Ind & Comm Energy Services	908101	Retail Indust Cust Assistance	Electric Only
510	Ind & Comm Energy Services	908104	Wholesale Customer Assistance	Electric Only
510	Ind & Comm Energy Services	908106	Retail Commercial Cust Assist	Electric Only
510	Ind & Comm Energy Services	908107	Retail Residential Cust Assist	Electric Only

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510	Ind & Comm Energy Services	908113	DSM Implementation	Electric Only
510	Ind & Comm Energy Services	908114	Net Metering/Cogen Activities	Electric Only
510	Ind & Comm Energy Services	912025	New Business-Cust Serv	Electric Only
510	Ind & Comm Energy Services	920881	MO Renewable Energy Std Labor	Electric Only
510	Ind & Comm Energy Services	930106	Local Advertising	Electric Only
520	Corp Communications	100000	Projects Dummy Account	Electric Only
520	Corp Communications	107000	Cwip-Electric/Gas	Electric Only
520	Corp Communications	182313	1993 Flood Repair Costs	Electric Only
520	Corp Communications	182318	Cust Programs Collaborative	Electric Only
520	Corp Communications	186100	Other Work In Progress	Electric Only
520	Corp Communications	426413	Civic Activities	Electric Only
520	Corp Communications	909231	Info & Instruct Ad - Radio	Electric Only
520	Corp Communications	909232	Info & Instruct Ad - Tv	Electric Only
520	Corp Communications	909233	Info & Instruct Ad - Newsppr	Electric Only
520	Corp Communications	909235	Info & Instruct Ad-Schl Pub	Electric Only
520	Corp Communications	909236	Info & Instruct Ad - Other	Electric Only
520	Corp Communications	920701	Mgmt & Admin-Sal-Other Gen Off	General Allocation
520	Corp Communications	921702	Mgmt & Admin - Expenses	General Allocation
520	Corp Communications	921711	Conv & Seminar-Fras	Electric Only
520	Corp Communications	921712	Education Expense	Electric Only
520	Corp Communications	921717	Employee Clothing	General Allocation
520	Corp Communications	926216	Employee Information	General Allocation
520	Corp Communications	930141	Institutional Ad - Radio	Electric Only
520	Corp Communications	930142	Institutional Ad - Tv	Electric Only
520	Corp Communications	930143	Institutional Ad - Newspaper	Electric Only
520	Corp Communications	930144	Institutional Ad - Other	Electric Only
530	Credit & Collections	100000	Projects Dummy Account	Electric Only
530	Credit & Collections	107000	Cwip-Electric/Gas	Electric Only
530	Credit & Collections	108200	Rwip Electric Plant	Electric Only

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530	Credit & Collections	142100	Cust Accts Rec-Elect & Water	Electric Only
530	Credit & Collections	184915	Small Tools	Electric Only
530	Credit & Collections	586028	Meter Expense	Electric Only
530	Credit & Collections	586029	Disconnects & Reconnects	Electric Only
530	Credit & Collections	682037	Collection Activities - Water	Electric Only
530	Credit & Collections	683036	Uncollectible Accounts-Water	Electric Only
530	Credit & Collections	901001	Customer Service Mgmt & Admin	Electric Only
530	Credit & Collections	901025	Safety Exp-Customer Service	Customer Billing
530	Credit & Collections	903016	Collection Activities - Elec	Electric Only
530	Credit & Collections	903022	Cust Serv Accounting - Ele/Gas	Electric Only
530	Credit & Collections	903028	Credit & Collections	Customer Billing
530	Credit & Collections	903146	Collectors' Fees	Electric Only
530	Credit & Collections	904037	Uncollectible Accts-Electric	Electric Only
530	Credit & Collections	905023	Building Operations-Cust Accts	Electric Only
530	Credit & Collections	905031	General Office Exp-Cust Acct	Customer Billing
530	Credit & Collections	907101	Customer Service Supervision	Customer Billing
530	Credit & Collections	908043	Customer Assistance-Cust Serv	Customer Billing
530	Credit & Collections	920450	Personnel - Salary - Info Serv	Electric Only
530	Credit & Collections	920701	Mgmt & Admin-Sal-Other Gen Off	Electric Only
530	Credit & Collections	923047	Outside Services - EDE Only	Electric Only
536	Cust Service - Municipal Accts	184620	Const Clearing Line Oper	Electric Only
536	Cust Service - Municipal Accts	903016	Collection Activities - Elec	Electric Only
536	Cust Service - Municipal Accts	903022	Cust Serv Accounting - Ele/Gas	Electric Only
536	Cust Service - Municipal Accts	905031	General Office Exp-Cust Acct	Electric Only
536	Cust Service - Municipal Accts	908043	Customer Assistance-Cust Serv	Electric Only
537	Cust Service-Community Jop-WC	426114	Donations	Electric Only
537	Cust Service-Community	426413	Civic Activities	Electric Only

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	Jop-WC			
537	Cust Service-Community Jop-WC	901001	Customer Service Mgmt & Admin	Electric Only
537	Cust Service-Community Jop-WC	907101	Customer Service Supervision	Electric Only
537	Cust Service-Community Jop-WC	908043	Customer Assistance-Cust Serv	Electric Only
537	Cust Service-Community Jop-WC	912002	Municipal Activities	Electric Only
537	Cust Service-Community Jop-WC	912025	New Business-Cust Serv	Electric Only
537	Cust Service-Community Jop-WC	930104	Franchise Elections	Electric Only
537	Cust Service-Community Jop-WC	930106	Local Advertising	Electric Only
537	Cust Service-Community Jop-WC	930248	Chamber Of Commerce Dues	Electric Only
538	Cust Serv Field Offices - West	131008	Cash - Peoples Bank - Seneca	Electric Only
538	Cust Serv Field Offices - West	131050	Cash-Community Bk Trust- Neosho	Electric Only
538	Cust Serv Field Offices - West	131180	Cash-Bank Of Gravette	Electric Only
538	Cust Serv Field Offices - West	142100	Cust Accts Rec-Elect & Water	Electric Only
538	Cust Serv Field Offices - West	426114	Donations	Electric Only
538	Cust Serv Field Offices - West	587040	Appliance Service - Expense	Electric Only
538	Cust Serv Field Offices - West	588023	Building Operations - Expenses	Electric Only
538	Cust Serv Field Offices - West	588025	Safety Equipment	Electric Only
538	Cust Serv Field Offices - West	901001	Customer Service Mgmt & Admin	Electric Only
538	Cust Serv Field Offices -	901011	Conv & Seminar-Cust Accts Dist	Electric Only



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	West			
538	Cust Serv Field Offices - West	903022	Cust Serv Accounting - Ele/Gas	Electric Only
538	Cust Serv Field Offices - West	903023	Remittance Processing	Electric Only
538	Cust Serv Field Offices - West	903028	Credit & Collections	Electric Only
538	Cust Serv Field Offices - West	903146	Collectors' Fees	Electric Only
538	Cust Serv Field Offices - West	903148	Banking Fees - Mercantile	Electric Only
538	Cust Serv Field Offices - West	905023	Building Operations-Cust Accts	Electric Only
538	Cust Serv Field Offices - West	905031	General Office Exp-Cust Acct	Electric Only
538	Cust Serv Field Offices - West	905032	Phone Directory Expense	Electric Only
538	Cust Serv Field Offices - West	907101	Customer Service Supervision	Electric Only
538	Cust Serv Field Offices - West	908011	Out-Of-Area Convention/Seminar	Electric Only
538	Cust Serv Field Offices - West	930106	Local Advertising	Electric Only
538	Cust Serv Field Offices - West	935026	Building Maintenance	Electric Only
539	Construction Design - West	100000	Projects Dummy Account	Electric Only
539	Construction Design - West	107000	Cwip-Electric/Gas	Electric Only
539	Construction Design - West	108200	Rwip Electric Plant	Electric Only
539	Construction Design - West	184620	Const Clearing Line Oper	Electric Only
539	Construction Design - West	184915	Small Tools	Electric Only
539	Construction Design - West	186100	Other Work In Progress	Electric Only
539	Construction Design - West	571044	Oh Trans Line Maint-34.5Kv	Electric Only
539	Construction Design - West	580001	Supervision Distribution Oper	Electric Only
539	Construction Design - West	583019	Oh Distribution Line Oper	Electric Only
539	Construction Design - West	584022	Underground Distrib Line Oper	Electric Only
539	Construction Design - West	588025	Safety Equipment	Electric Only

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539	Construction Design - West	596067	Strt Light&Signal Sys Maint Ex	Electric Only
539	Construction Design - West	901001	Customer Service Mgmt & Admin	Electric Only
539	Construction Design - West	901011	Conv & Seminar-Cust Accts Dist	Electric Only
539	Construction Design - West	901025	Safety Exp-Customer Service	Electric Only
539	Construction Design - West	903022	Cust Serv Accounting - Ele/Gas	Electric Only
539	Construction Design - West	905023	Building Operations-Cust Accts	Electric Only
539	Construction Design - West	908043	Customer Assistance-Cust Serv	Electric Only
539	Construction Design - West	912002	Municipal Activities	Electric Only
539	Construction Design - West	912025	New Business-Cust Serv	Electric Only
539	Construction Design - West	920881	MO Renewable Energy Std Labor	Electric Only
539	Construction Design - West	921075	Telecommunications - EDG	Electric Only
539	Construction Design - West	921881	Renewable Energy Std Veh Exp	Electric Only
540	Community Relations - East	100000	Projects Dummy Account	Electric Only
540	Community Relations - East	107000	Cwip-Electric/Gas	Electric Only
540	Community Relations - East	108200	Rwip Electric Plant	Electric Only
540	Community Relations - East	426114	Donations	Electric Only
540	Community Relations - East	426413	Civic Activities	Electric Only
540	Community Relations - East	907101	Customer Service Supervision	Electric Only
540	Community Relations - East	908043	Customer Assistance-Cust Serv	Electric Only
540	Community Relations - East	930104	Franchise Elections	Electric Only
540	Community Relations - East	930106	Local Advertising	Electric Only
540	Community Relations - East	930248	Chamber Of Commerce Dues	Electric Only
542	Cust Serv Field Offices - East	131011	Cash-Bank Of Billings	Electric Only
542	Cust Serv Field Offices - East	131012	Cash-Peoples Bank Of Clever	Electric Only
542	Cust Serv Field Offices - East	131022	Cash Countryside Bank-Republic	Electric Only
542	Cust Serv Field Offices - East	131023	Cash-Merc Bk Spgfld-Hermitage	Electric Only
542	Cust Serv Field Offices - East	131060	Cash-1St St Bk Prce Cty Branch	Electric Only
542	Cust Serv Field Offices -	131090	Cash-Ozark Mountain Bk-	Electric Only

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	East		Branson	
542	Cust Serv Field Offices - East	131092	Cash-Boatmn Tri Lake Bk-Frsyth	Electric Only
542	Cust Serv Field Offices - East	135100	Cash-Aurora Agent Fund	Electric Only
542	Cust Serv Field Offices - East	142100	Cust Accts Rec-Elect & Water	Electric Only
542	Cust Serv Field Offices - East	426114	Donations	Electric Only
542	Cust Serv Field Offices - East	588023	Building Operations - Expenses	Electric Only
542	Cust Serv Field Offices - East	682049	Cust Service Accounting-Water	Electric Only
542	Cust Serv Field Offices - East	685002	Water Supervision	Electric Only
542	Cust Serv Field Offices - East	903022	Cust Serv Accounting - Ele/Gas	Electric Only
542	Cust Serv Field Offices - East	903146	Collectors' Fees	Electric Only
542	Cust Serv Field Offices - East	905023	Building Operations-Cust Accts	Electric Only
542	Cust Serv Field Offices - East	905031	General Office Exp-Cust Acct	Electric Only
542	Cust Serv Field Offices - East	905032	Phone Directory Expense	Electric Only
542	Cust Serv Field Offices - East	907101	Customer Service Supervision	Electric Only
542	Cust Serv Field Offices - East	908043	Customer Assistance-Cust Serv	Electric Only
542	Cust Serv Field Offices - East	908101	Retail Indust Cust Assistance	Electric Only
542	Cust Serv Field Offices - East	908106	Retail Commercial Cust Assist	Electric Only
542	Cust Serv Field Offices - East	912025	New Business-Cust Serv	Electric Only
542	Cust Serv Field Offices -	920881	MO Renewable Energy Std	Electric Only

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	East		Labor	
542	Cust Serv Field Offices - East	930106	Local Advertising	Electric Only
542	Cust Serv Field Offices - East	935024	Building & Grounds Maintenance	Electric Only
544	Contact Center - East	580011	Conv & Seminar-Distrib Op	Electric Only
544	Contact Center - East	588025	Safety Equipment	Electric Only
544	Contact Center - East	901001	Customer Service Mgmt & Admin	Electric Only
544	Contact Center - East	903022	Cust Serv Accounting - Ele/Gas	Customer Billing
544	Contact Center - East	903023	Remittance Processing	Customer Billing
544	Contact Center - East	905023	Building Operations-Cust Accts	Customer Billing
544	Contact Center - East	905042	Outages	Electric Only
544	Contact Center - East	907101	Customer Service Supervision	Customer Billing
544	Contact Center - East	908043	Customer Assistance-Cust Serv	Customer Billing
544	Contact Center - East	908106	Retail Commercial Cust Assist	Electric Only
544	Contact Center - East	908107	Retail Residential Cust Assist	Electric Only
547	Line Operations Training	100000	Projects Dummy Account	Electric Only
547	Line Operations Training	107000	Cwip-Electric/Gas	Electric Only
547	Line Operations Training	184342	Cdl License & Physicals	Electric Only
547	Line Operations Training	184620	Const Clearing Line Oper	Electric Only
547	Line Operations Training	184915	Small Tools	Electric Only
547	Line Operations Training	580001	Supervision Distribution Oper	Electric Only
547	Line Operations Training	580011	Conv & Seminar-Distrib Op	Electric Only
547	Line Operations Training	583019	Oh Distribution Line Oper	Electric Only
547	Line Operations Training	583500	Training Dist Operations-Ovhd	Electric Only
547	Line Operations Training	583501	Distr OH Training Stipend	Electric Only
547	Line Operations Training	588025	Safety Equipment	Electric Only
547	Line Operations Training	590001	Supervision Distribution Maint	Electric Only
547	Line Operations Training	901025	Safety Exp-Customer Service	Electric Only
548	Commercial Operations - East	100000	Projects Dummy Account	Electric Only
548	Commercial Operations - East	107000	Cwip-Electric/Gas	Electric Only
548	Commercial Operations -	186100	Other Work In Progress	Electric Only

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	East			
548	Commercial Operations - East	426114	Donations	Electric Only
548	Commercial Operations - East	426413	Civic Activities	Electric Only
548	Commercial Operations - East	580001	Supervision Distribution Oper	Electric Only
548	Commercial Operations - East	590001	Supervision Distribution Maint	Electric Only
548	Commercial Operations - East	901001	Customer Service Mgmt & Admin	Electric Only
548	Commercial Operations - East	903022	Cust Serv Accounting - Ele/Gas	Electric Only
548	Commercial Operations - East	905023	Building Operations-Cust Accts	Electric Only
549	Construction Design - East	100000	Projects Dummy Account	Electric Only
549	Construction Design - East	107000	Cwip-Electric/Gas	Electric Only
549	Construction Design - East	108200	Rwip Electric Plant	Electric Only
549	Construction Design - East	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
549	Construction Design - East	184620	Const Clearing Line Oper	Electric Only
549	Construction Design - East	184915	Small Tools	Electric Only
549	Construction Design - East	186100	Other Work In Progress	Electric Only
549	Construction Design - East	426413	Civic Activities	Electric Only
549	Construction Design - East	563012	Overhead Trans Line Oper-69 Kv	Electric Only
549	Construction Design - East	580001	Supervision Distribution Oper	Electric Only
549	Construction Design - East	583019	Oh Distribution Line Oper	Electric Only
549	Construction Design - East	584022	Underground Distrib Line Oper	Electric Only
549	Construction Design - East	587038	Customer Facilities Expense	Electric Only
549	Construction Design - East	588023	Building Operations - Expenses	Electric Only
549	Construction Design - East	588025	Safety Equipment	Electric Only
549	Construction Design - East	901011	Conv & Seminar-Cust Accts Dist	Electric Only
549	Construction Design - East	901025	Safety Exp-Customer Service	Electric Only
549	Construction Design - East	905023	Building Operations-Cust Accts	Electric Only
549	Construction Design - East	908043	Customer Assistance-Cust Serv	Electric Only

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549	Construction Design - East	908046	Micro Software-Mjr Accts	Electric Only
549	Construction Design - East	912025	New Business-Cust Serv	Electric Only
549	Construction Design - East	920881	MO Renewable Energy Std Labor	Electric Only
549	Construction Design - East	921881	Renewable Energy Std Veh Exp	Electric Only
550	Contact Center - West	100000	Projects Dummy Account	Electric Only
550	Contact Center - West	107000	Cwip-Electric/Gas	Electric Only
550	Contact Center - West	108200	Rwip Electric Plant	Electric Only
550	Contact Center - West	144100	Bad Debt Reserve - Electric	Electric Only
550	Contact Center - West	580011	Conv & Seminar-Distrib Op	Electric Only
550	Contact Center - West	901001	Customer Service Mgmt & Admin	Customer Billing
550	Contact Center - West	903002	Collection Activities - Gas	Electric Only
550	Contact Center - West	903022	Cust Serv Accounting - Ele/Gas	Customer Billing
550	Contact Center - West	903110	Billing Of Metered Accts-Elec	Electric Only
550	Contact Center - West	905023	Building Operations-Cust Accts	Electric Only
550	Contact Center - West	905031	General Office Exp-Cust Acct	Electric Only
550	Contact Center - West	905042	Outages	Electric Only
550	Contact Center - West	908043	Customer Assistance-Cust Serv	Electric Only
550	Contact Center - West	923047	Outside Services - EDE Only	Electric Only
551	System Performance	100000	Projects Dummy Account	Electric Only
551	System Performance	107000	Cwip-Electric/Gas	Electric Only
551	System Performance	184620	Const Clearing Line Oper	Electric Only
551	System Performance	186100	Other Work In Progress	Electric Only
551	System Performance	571001	OH Trans Tree Trimming Superv	Electric Only
551	System Performance	580002	System Perform Mgmt & Admin	Electric Only
551	System Performance	580011	Conv & Seminar-Distrib Op	Electric Only
551	System Performance	580627	Line Eng - Distrib Operations	Electric Only
551	System Performance	588621	GIS Operations	Electric Only
551	System Performance	588630	OMS Operations	Electric Only
551	System Performance	593062	Dist OH reliab - labor & other	Electric Only
551	System Performance	901001	Customer Service Mgmt & Admin	Electric Only
551	System Performance	905023	Building Operations-Cust Accts	Electric Only
551	System Performance	920888	Special Projects Labor	Electric Only

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551	System Performance	921888	Special Projects Other	Electric Only
551	System Performance	923177	Liab Claims - Shane Jackson	Electric Only
560	Commercial Operations - West	100000	Projects Dummy Account	Electric Only
560	Commercial Operations - West	107000	Cwip-Electric/Gas	Electric Only
560	Commercial Operations - West	108200	Rwip Electric Plant	Electric Only
560	Commercial Operations - West	184620	Const Clearing Line Oper	Electric Only
560	Commercial Operations - West	186100	Other Work In Progress	Electric Only
560	Commercial Operations - West	426400	Civic Political & Related Act	Electric Only
560	Commercial Operations - West	580001	Supervision Distribution Oper	Electric Only
560	Commercial Operations - West	588011	Conv & Seminar-Misc Distrib	Electric Only
560	Commercial Operations - West	588025	Safety Equipment	Electric Only
560	Commercial Operations - West	590001	Supervision Distribution Maint	Electric Only
560	Commercial Operations - West	901001	Customer Service Mgmt & Admin	Electric Only
560	Commercial Operations - West	907101	Customer Service Supervision	Electric Only
560	Commercial Operations - West	908043	Customer Assistance-Cust Serv	Electric Only
560	Commercial Operations - West	911001	Mgmt & Admin-Mjr Accts	Electric Only
560	Commercial Operations - West	931281	Building Rental	Electric Only
570	Governmental Affairs	100000	Projects Dummy Account	Electric Only
570	Governmental Affairs	107000	Cwip-Electric/Gas	Electric Only
570	Governmental Affairs	426407	Governmental Activities	General Allocation
570	Governmental Affairs	426440	Gov't Activities-Other Expense	General Allocation

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570	Governmental Affairs	426441	PAC Administration	General Allocation
570	Governmental Affairs	426444	Missouri Energy Devlpmt Assoc	General Allocation
570	Governmental Affairs	426445	Outside Services -Gov't Affair	Electric Only
570	Governmental Affairs	426446	Gov't Activities Contract Serv	General Allocation
570	Governmental Affairs	426447	Gov't Pub Design & Printing	Electric Only
580	Transmission Policy	560011	Conv & Seminar-Transm Op	Electric Only
580	Transmission Policy	560629	Transmission System Planning	Electric Only
580	Transmission Policy	566450	RTO/ISO Development	Electric Only
580	Transmission Policy	566459	NERC Compliance/CIPS (706)	Electric Only
580	Transmission Policy	566462	NERC Compliance/EOP (693)	Electric Only
580	Transmission Policy	923047	Outside Services - EDE Only	Electric Only
580	Transmission Policy	930210	Industry Association Dues	Electric Only
630	Information Technology	100000	Projects Dummy Account	Electric Only
630	Information Technology	100001	Non-Utility Dummy Project	Electric Only
630	Information Technology	107000	Cwip-Electric/Gas	Electric Only
630	Information Technology	108200	Rwip Electric Plant	Electric Only
630	Information Technology	154000	Material	Electric Only
630	Information Technology	182318	Cust Programs Collaborative	Electric Only
630	Information Technology	183000	Prelim Survey & Investgat Chgs	Electric Only
630	Information Technology	186100	Other Work In Progress	Electric Only
630	Information Technology	186211	Lot PO Default	Electric Only
630	Information Technology	408141	Prov-Foab Taxes-Electric	Electric Only
630	Information Technology	408511	Prov-Fed Unemp Compens Tax-EI	Electric Only
630	Information Technology	408512	Prov-St Unemp Compens Tax-EI	Electric Only
630	Information Technology	588023	Building Operations - Expenses	Electric Only
630	Information Technology	920449	Mgmt & Admini - Salaries-Info	Tech Support/General Allocation
630	Information Technology	920450	Personnel - Salary - Info Serv	Tech Support/General Allocation
630	Information Technology	920888	Special Projects Labor	Electric Only
630	Information Technology	921102	Mgmt & Admin-Exp-Executives	Electric Only
630	Information Technology	921246	Micro Software-Acct	Electric Only
630	Information Technology	921402	Return Postage	Tech Support
630	Information Technology	921403	Offsite Expenses	Tech Support



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630	Information Technology	921411	Conv & Seminar-Computer Serv	Tech Support
630	Information Technology	921449	Mgmt & Admin Exp - Info Serv	Tech Support
630	Information Technology	921450	Personnel Exp - Info Services	Electric Only
630	Information Technology	921469	Hardware Purchases	Electric Only
630	Information Technology	921470	Hardware Maintenance	Tech Support
630	Information Technology	921471	Software Purchases	Tech Support
630	Information Technology	921472	Software Rental	Electric Only
630	Information Technology	921473	Data Processing Supplies	Tech Support
630	Information Technology	921474	Software Maintenance	Tech Support
630	Information Technology	921475	Telecommunications	Tech Support
630	Information Technology	921476	Technical Education-Tech Serv	Electric Only
630	Information Technology	921484	Manuals	Tech Support
630	Information Technology	921489	Supplies-Other	Electric Only
630	Information Technology	921502	Mgmt & Administrative - Exp-Hr	Electric Only
630	Information Technology	921702	Mgmt & Admin - Expenses	Electric Only
630	Information Technology	921703	Other General Office	Electric Only
630	Information Technology	921775	General Services Supplies	Electric Only
630	Information Technology	921888	Special Projects Other	Electric Only
630	Information Technology	923045	Outside Services	Tech Support Except When A Direct Charge Can Be Identified
630	Information Technology	923047	Outside Services - EDE Only	Electric Only
630	Information Technology	935289	Supplies-Info Serv	Tech Support
640	Land and Land Rights	100000	Projects Dummy Account	Electric Only
640	Land and Land Rights	107000	Cwip-Electric/Gas	Electric Only
640	Land and Land Rights	108200	Rwip Electric Plant	Electric Only
640	Land and Land Rights	184620	Const Clearing Line Oper	Electric Only
640	Land and Land Rights	186211	Lot PO Default	Electric Only
640	Land and Land Rights	571911	Transm Maint 69KV Reliability	Electric Only
640	Land and Land Rights	587038	Customer Facilities Expense	Electric Only
640	Land and Land Rights	588025	Safety Equipment	Electric Only
640	Land and Land Rights	588120	Misc Dist - Right-of-way	Electric Only
640	Land and Land Rights	588130	Misc Dist. - Joint Use	Electric Only
640	Land and Land Rights	920750	Mgmt & Admin - Land Rights	Electric Only
640	Land and Land Rights	921750	Mgmt & Admin - Exp Land	Electric Only

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			Rights	
640	Land and Land Rights	923047	Outside Services - EDE Only	Electric Only
641	Electric & Water Revenues	142101	Wholesale Cust Accts Rec	Electric Only
641	Electric & Water Revenues	182318	Cust Programs Collaborative	Electric Only
641	Electric & Water Revenues	184015	IM SPP Clearing Account	Electric Only
641	Electric & Water Revenues	229112	TFR Sub to Rfd Cities/Kepco	Electric Only
641	Electric & Water Revenues	237400	Int Accr On Customer Deposits	Electric Only
641	Electric & Water Revenues	440010	Residential Sales-Ark	Electric Only
641	Electric & Water Revenues	440011	Residential Sales-Ark-Unbilled	Electric Only
641	Electric & Water Revenues	440020	Residential Sales-Ks	Electric Only
641	Electric & Water Revenues	440021	Residential Sales-Ks-Unbilled	Electric Only
641	Electric & Water Revenues	440030	Residential Sales-Mo	Electric Only
641	Electric & Water Revenues	440031	Residential Sales-Mo-Unbilled	Electric Only
641	Electric & Water Revenues	440034	Residential Sales-MO-FAC	Electric Only
641	Electric & Water Revenues	440040	Residential Sales-Okla	Electric Only
641	Electric & Water Revenues	440041	Residential Sales-Ok-Unbilled	Electric Only
641	Electric & Water Revenues	442110	Commercial Sales-Ark	Electric Only
641	Electric & Water Revenues	442111	Commercial Sales-Ark-Unbilled	Electric Only
641	Electric & Water Revenues	442120	Commercial Sales-Ks	Electric Only
641	Electric & Water Revenues	442121	Commercial Sales-Ks-Unbilled	Electric Only
641	Electric & Water Revenues	442130	Commercial Sales-Mo	Electric Only
641	Electric & Water Revenues	442131	Commercial Sales-Mo-Unbilled	Electric Only
641	Electric & Water Revenues	442134	Commercial Sales-MO-FAC	Electric Only
641	Electric & Water Revenues	442140	Commercial Sales-Okla	Electric Only
641	Electric & Water Revenues	442141	Commercial Sales-Ok-Unbilled	Electric Only
641	Electric & Water Revenues	442213	Industrial Sales - Praxair-Mo	Electric Only
641	Electric & Water Revenues	442215	Ind Sales Praxair-MO-FAC	Electric Only
641	Electric & Water Revenues	442330	Oil Pipeline Pumping - Mo	Electric Only
641	Electric & Water Revenues	442332	Oil Pipeline Pumping-MO-FAC	Electric Only
641	Electric & Water Revenues	442340	Oil Pipeline Pumping - Ok	Electric Only
641	Electric & Water Revenues	442510	Ot Indust Or Power Sales-Ark	Electric Only
641	Electric & Water Revenues	442511	Ot Indust Sales-Ar-Unbilled	Electric Only
641	Electric & Water Revenues	442520	Ot Indust Or Power Sales-Kan	Electric Only
641	Electric & Water Revenues	442521	Ot Indust Sales-Ks-Unbilled	Electric Only
641	Electric & Water Revenues	442530	Ot Indust Or Power Sales-Mo	Electric Only

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641	Electric & Water Revenues	442531	Ot Indust Sales-Mo-Unbilled	Electric Only
641	Electric & Water Revenues	442533	Ot Indust or Pwr Sales-MO-FAC	Electric Only
641	Electric & Water Revenues	442540	Ot Indust Or Power Sales-OkI	Electric Only
641	Electric & Water Revenues	442541	Ot Indust Sales-Ok-Unbilled	Electric Only
641	Electric & Water Revenues	444010	Public Street & Hwy Light-Ar	Electric Only
641	Electric & Water Revenues	444020	Public Street & Hwy Light-Ks	Electric Only
641	Electric & Water Revenues	444030	Public Street & Hwy Light-Mo	Electric Only
641	Electric & Water Revenues	444032	Public St & Hwy Light-MO-FAC	Electric Only
641	Electric & Water Revenues	444040	Public Street & Hwy Light-Ok	Electric Only
641	Electric & Water Revenues	445010	Ot Sales To Pub Authorities-Ar	Electric Only
641	Electric & Water Revenues	445020	Ot Sales To Pub Authorities-Ks	Electric Only
641	Electric & Water Revenues	445030	Ot Sales To Pub Authorities-Mo	Electric Only
641	Electric & Water Revenues	445032	Ot Sales to Public Auth-MO-FAC	Electric Only
641	Electric & Water Revenues	445040	Ot Sales To Pub Authorities-Ok	Electric Only
641	Electric & Water Revenues	447113	Gen Ark Off-Sys Sale-Resale	Electric Only
641	Electric & Water Revenues	447124	Gen Ks Off-System Sale-Resale	Electric Only
641	Electric & Water Revenues	447133	Gen Mo Off-Sys Sale-Resale	Electric Only
641	Electric & Water Revenues	447143	Gen Ok Off-Sys Sales-Resale	Electric Only
641	Electric & Water Revenues	447221	Chetopa Ks On-Sys Municipalit	Electric Only
641	Electric & Water Revenues	447231	Monett Mo On-Sys Municipalit	Electric Only
641	Electric & Water Revenues	447232	Mt Vernon On-Sys Municipalit	Electric Only
641	Electric & Water Revenues	447233	Lockwood On-Sys Municipalities	Electric Only
641	Electric & Water Revenues	447430	Aec - Off-Sys-Missouri	Electric Only
641	Electric & Water Revenues	447540	Oklahoma G R D A Off-System	Electric Only
641	Electric & Water Revenues	447610	Energy Imbalance - Arkansas	Electric Only
641	Electric & Water Revenues	447620	Energy Imbalance - Kansas	Electric Only
641	Electric & Water Revenues	447630	Energy Imbalance - Missouri	Electric Only
641	Electric & Water Revenues	447640	Energy Imbalance - Oklahoma	Electric Only
641	Electric & Water Revenues	447810	SPP IM Rev - AR	Electric Only
641	Electric & Water Revenues	447820	SPP IM Rev - KS	Electric Only
641	Electric & Water Revenues	447830	SPP IM Rev - MO	Electric Only
641	Electric & Water Revenues	447840	SPP IM Rev - OK	Electric Only
641	Electric & Water Revenues	447850	SPP IM Rev	Electric Only
641	Electric & Water Revenues	447860	Bilateral/Off Line Aux Rev	Electric Only
641	Electric & Water Revenues	448010	Interdepartmental Sales – Ark	Electric Only

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641	Electric & Water Revenues	448020	Interdepartmental Sales-KS	Electric Only
641	Electric & Water Revenues	448030	Interdepartmental Sales - Mo	Electric Only
641	Electric & Water Revenues	448032	Interdepartmental Sales-MO-FAC	Electric Only
641	Electric & Water Revenues	449112	TFR Sub to Rfd Cities/Kepco	Electric Only
641	Electric & Water Revenues	450020	Forfeited Discounts - Ks	Electric Only
641	Electric & Water Revenues	450030	Forfeited Discounts - Mo	Electric Only
641	Electric & Water Revenues	450040	Forfeited Discounts - Okla	Electric Only
641	Electric & Water Revenues	456010	Other Electric Revenue-Ark Sys	Electric Only
641	Electric & Water Revenues	456020	Other Electric Revenue-Ks Syst	Electric Only
641	Electric & Water Revenues	456030	Other Electric Revenue-Mo Syst	Electric Only
641	Electric & Water Revenues	456040	Other Electric Revenue-Ok Syst	Electric Only
641	Electric & Water Revenues	456071	Misc Elec Rev-Green Credits-AR	Electric Only
641	Electric & Water Revenues	456072	Misc Elec Rev-Green Credits-KS	Electric Only
641	Electric & Water Revenues	456073	Misc Elec Rev-Green Credits-MO	Electric Only
641	Electric & Water Revenues	456074	Misc Elec Rev-Green Credits-OK	Electric Only
641	Electric & Water Revenues	456075	REC Rev	Electric Only
641	Electric & Water Revenues	456081	Ot Elec Rev Off Sys Monett	Electric Only
641	Electric & Water Revenues	456082	Ot Elec Rev Off Sys Mt Vernon	Electric Only
641	Electric & Water Revenues	456083	Ot Elec Rev Off Sys Chetopa	Electric Only
641	Electric & Water Revenues	456084	Ot Elec Rev Off Sys Lockwood	Electric Only
641	Electric & Water Revenues	456091	PlumPt Transmission Credits-AR	Electric Only
641	Electric & Water Revenues	456092	PlumPt Transmission Credits-KS	Electric Only
641	Electric & Water Revenues	456093	PlumPt Transmission Credits-MO	Electric Only
641	Electric & Water Revenues	456094	PlumPt Transmission Credits-OK	Electric Only
641	Electric & Water Revenues	457131	Oth EI Rev-Sched Sys Ctrl&Disp	Electric Only
641	Electric & Water Revenues	457132	Oth EI Rev-React Supply&Volt	Electric Only
641	Electric & Water Revenues	457133	Oth EI Rev-Reg & Freq Response	Electric Only
641	Electric & Water Revenues	457135	Oth EI Rev-Oper ReservSpinning	Electric Only
641	Electric & Water Revenues	457136	Oth EI Rev-Oper Reserv Supplem	Electric Only

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641	Electric & Water Revenues	457137	Ot EI RvOffSys LTFSTF PTP Trns	Electric Only
641	Electric & Water Revenues	457138	Ot EI RvOffSys NnFrm PTP Trns	Electric Only
641	Electric & Water Revenues	457139	Ot EI RvOffSys NITS Rev	Electric Only
641	Electric & Water Revenues	457140	Oth EI Rev-Off-Sys Losses	Electric Only
641	Electric & Water Revenues	457141	Sch 11 NITS	Electric Only
641	Electric & Water Revenues	457142	Sch 11 PTP	Electric Only
641	Electric & Water Revenues	457143	Sch 9 City of Monett	Electric Only
641	Electric & Water Revenues	457144	Sch 9 City of Mt Vernon	Electric Only
641	Electric & Water Revenues	457145	Oth EI Rev-Off-Sys Dist	Electric Only
641	Electric & Water Revenues	457146	Sch 9 City of Lockwood	Electric Only
641	Electric & Water Revenues	457147	Sch 9 City of Chetopa	Electric Only
641	Electric & Water Revenues	457148	Sch 9 Kepco	Electric Only
641	Electric & Water Revenues	457149	Sch 11 NITS Monett	Electric Only
641	Electric & Water Revenues	457150	Sch 11 NITS Mt Vernon	Electric Only
641	Electric & Water Revenues	457151	Sch 11 NITS Lockwood	Electric Only
641	Electric & Water Revenues	457152	Oth EI Rev-Off-Sys Transm	Electric Only
641	Electric & Water Revenues	457153	Sch 11 NITS Chetopa	Electric Only
641	Electric & Water Revenues	457154	Sch 11 NITS Kepco	Electric Only
641	Electric & Water Revenues	457156	Sch 11 PTP Mt Vernon	Electric Only
641	Electric & Water Revenues	457160	Sch 1 PTP	Electric Only
641	Electric & Water Revenues	461100	Metered Sls To Gen Cust-Res Wa	Electric Only
641	Electric & Water Revenues	461200	Metered Sls To Gen Cust-Com Wa	Electric Only
641	Electric & Water Revenues	461300	Metered Sls To Gen Cust-Ind Wa	Electric Only
641	Electric & Water Revenues	464000	Other Sls To Pub Auth-Muni Wa	Electric Only
641	Electric & Water Revenues	467000	Interdepartmental Sales Water	Electric Only
650	Purchasing & Services	100000	Projects Dummy Account	Direct Bill
650	Purchasing & Services	107000	Cwip-Electric/Gas	Direct Bill
650	Purchasing & Services	163001	Mgmnt & Admin - Stores	Electric Only
650	Purchasing & Services	163316	Stores Control	Electric Only
650	Purchasing & Services	184331	Mgmt & Admin - Transp	General Allocation
650	Purchasing & Services	920601	Mgmt & Admin-General Services	Purchasing

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650	Purchasing & Services	920615	Purchasing Activities-Gen Serv	Purchasing
650	Purchasing & Services	921602	Mgmt & Admin-Exp	Purchasing
650	Purchasing & Services	921611	Conv & Seminar-Gen Office	Electric Only
650	Purchasing & Services	921620	Record Retention - Other	Electric Only
650	Purchasing & Services	923047	Outside Services - EDE Only	Electric Only
650	Purchasing & Services	931281	Building Rental	Purchasing
654	Stores	100000	Projects Dummy Account	Electric Only
654	Stores	107000	Cwip-Electric/Gas	Electric Only
654	Stores	108200	Rwip Electric Plant	Electric Only
654	Stores	143995	Inventory Customer Sales	Electric Only
654	Stores	163001	Mgmnt & Admin - Stores	General Allocation
654	Stores	163011	Conv & Seminar-Stores	Electric Only
654	Stores	163025	Safety Expenses-Stores	Electric Only
654	Stores	163100	Stores Expense - T & D	Electric Only
654	Stores	163327	Stores Activities Regular Time	Electric Only
654	Stores	163330	Stores Overtime Hours	Electric Only
654	Stores	184166	Overhead Transformers - New	Electric Only
654	Stores	184301	Conv & Sem - Transportation	Electric Only
654	Stores	184523	Wire Reclamation	Electric Only
654	Stores	184620	Const Clearing Line Oper	Electric Only
654	Stores	184915	Small Tools	Electric Only
654	Stores	588025	Safety Equipment	Electric Only
654	Stores	593560	OH Dist Line Oper Storms	Electric Only
654	Stores	595161	Overhead Transformers - Old	Electric Only
654	Stores	921325	Misc Environmental Expenses	Electric Only
656	Building Services	100000	Projects Dummy Account	Electric Only
656	Building Services	107000	Cwip-Electric/Gas	Electric Only
656	Building Services	108200	Rwip Electric Plant	Electric Only
656	Building Services	154000	Material	Electric Only
656	Building Services	163327	Stores Activities Regular Time	Electric Only
656	Building Services	184242	Pbx Switchboard	General Allocation
656	Building Services	184500	Clearing for Kodiak Maint Exp	Electric Only
656	Building Services	426114	Donations	Electric Only
656	Building Services	500039	Operation Supervision & Eng	
656	Building Services	510030	Mtce Supervision & Engineer	Electric Only

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656	Building Services	535301	Oper Supervision & Eng-Hydro	Electric Only
656	Building Services	541304	Maint Supervision & Eng-Hydro	Electric Only
656	Building Services	546207	Oper Supervision & Eng	Electric Only
656	Building Services	551201	Maint Supervision & Engineer	Electric Only
656	Building Services	556001	Mgmt & Admin- Trans Operations	Electric Only
656	Building Services	556201	Janitorial Exp-System Ops	Electric Only
656	Building Services	556205	Utilities - System Operations	Electric Only
656	Building Services	561450	Transm Oper-Load Dispatching	Electric Only
656	Building Services	568631	T & D Eng-Maint Supervision	Electric Only
656	Building Services	569203	General Maint-System Ops	Electric Only
656	Building Services	580627	Line Eng - Distrib Operations	Electric Only
656	Building Services	588023	Building Operations - Expenses	Electric Only
656	Building Services	588025	Safety Equipment	Electric Only
656	Building Services	588101	Janitorial Exp - Meter Shop	Electric Only
656	Building Services	588105	Utilities - Meter Shop	Electric Only
656	Building Services	588301	Janitorial Services - MO Steel	Electric Only
656	Building Services	588305	Utilities - MO Steel	Electric Only
656	Building Services	588401	Janitorial Exp - Garage	General Allocation for Non- Regulated
656	Building Services	588405	Utilities - Garage	General Allocation for Non- Regulated
656	Building Services	588501	Janitorial Exp - 4Th & Rr	Electric Only
656	Building Services	588505	Utilities - 4Th & Rr	Electric Only
656	Building Services	591103	General Maint. - Meter Shop	Electric Only
656	Building Services	591403	General Maint. - Garage	General Allocation for Non- Regulated
656	Building Services	591503	General Maint. - 4Th & Rr	Electric Only
656	Building Services	593930	General Office Exp Reliability	Electric Only
656	Building Services	593931	Janitor/Bldg Maint-Reliability	Electric Only
656	Building Services	593932	Utilities Exp - Reliability	Electric Only
656	Building Services	901001	Customer Service Mgmt & Admin	Electric Only
656	Building Services	901002	Cust Ser Mgmt & Admin - Exp	Electric Only
656	Building Services	903110	Billing Of Metered Accts-Elec	Electric Only

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656	Building Services	905023	Building Operations-Cust Accts	Electric Only
656	Building Services	907101	Customer Service Supervision	Electric Only
656	Building Services	908043	Customer Assistance-Cust Serv	Electric Only
656	Building Services	920101	Mgmt & Admin - Executives	Electric Only
656	Building Services	920201	Mgmt & Admin - Salaries-Acct	Electric Only
656	Building Services	920450	Personnel - Salary - Info Serv	Electric Only
656	Building Services	920501	Mgmt & Admin - Salaries-Hr	Electric Only
656	Building Services	920601	Mgmt & Admin-General Services	General Allocation
656	Building Services	920623	Janitorial Serv-Labor-Gen Serv	Electric Only
656	Building Services	920666	Receive & Deliver Company Mail	General Allocation
656	Building Services	920669	General Service Activities	General Allocation
656	Building Services	920701	Mgmt & Admin-Sal-Other Gen Off	Electric Only
656	Building Services	921102	Mgmt & Admin-Exp-Executives	Electric Only
656	Building Services	921202	Mgmt & Admin-Accounting	Electric Only
656	Building Services	921411	Conv & Seminar-Computer Serv	Electric Only
656	Building Services	921502	Mgmt & Administrative - Exp-Hr	Electric Only
656	Building Services	921602	Mgmt & Admin-Exp	General Allocation
656	Building Services	921603	General Office Matrls & Sup	General Allocation
656	Building Services	921611	Conv & Seminar-Gen Office	Direct Bill
656	Building Services	921620	Record Retention - Other	Electric Only
656	Building Services	921625	Safety Exp-Bldg Serv	General Allocation
656	Building Services	921637	Bldg & Grounds Security-Other	Electric Only
656	Building Services	921639	Janitorial Service - Expenses	Electric Only
656	Building Services	921648	Utilities	General Allocation
656	Building Services	921654	Printing Expenses	General Allocation
656	Building Services	921667	Rec & Del Company Mail - Exp	General Allocation
656	Building Services	921702	Mgmt & Admin - Expenses	Electric Only
656	Building Services	921775	General Services Supplies	General Allocation
656	Building Services	921776	Microcomputer Supplies	General Allocation
656	Building Services	931026	Equipment Rental-Bld Serv	General Allocation
656	Building Services	931281	Building Rental	Electric Only
656	Building Services	935024	Building & Grounds Maintenance	General Allocation
656	Building Services	935346	Furniture Maintenance	General Allocation
656	Building Services	935389	Office Equipment Maintenance	General Allocation



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660	Planning and Regulatory	100000	Projects Dummy Account	Electric Only
660	Planning and Regulatory	107000	Cwip-Electric/Gas	Electric Only
660	Planning and Regulatory	182303	Arkansas DSM Reg Asset	Electric Only
660	Planning and Regulatory	182310	Oklahoma DSM Reg Asset	Electric Only
660	Planning and Regulatory	182318	Cust Programs Collaborative	Electric Only
660	Planning and Regulatory	182329	MEEIA Energy Efficiency Costs	Electric Only
660	Planning and Regulatory	182377	MO Solar Initiative	Electric Only
660	Planning and Regulatory	186811	Elec Rate Case Exp - Ark	Electric Only
660	Planning and Regulatory	186813	Elec Rate Case Exp - MO	Electric Only
660	Planning and Regulatory	186814	Elec Rate Case Exp - Okla	Electric Only
660	Planning and Regulatory	908116	MO Low Inc Weather ER2014-0351	Electric Only
660	Planning and Regulatory	920701	Mgmt & Admin-Sal-Other Gen Off	General Allocation
660	Planning and Regulatory	920721	Load Research	Electric Only
660	Planning and Regulatory	920881	MO Renewable Energy Std Labor	Electric Only
660	Planning and Regulatory	921202	Mgmt & Admin-Accounting	Electric Only
660	Planning and Regulatory	921211	Conv & Seminar-Acct	Electric Only
660	Planning and Regulatory	921603	General Office Matrls & Sup	Electric Only
660	Planning and Regulatory	921702	Mgmt & Admin - Expenses	Electric Only
660	Planning and Regulatory	921711	Conv & Seminar-Fras	Electric Only
660	Planning and Regulatory	921720	Fuel & PP Forecasting Exp	Electric Only
660	Planning and Regulatory	921721	Load Research Expenses	Electric Only
660	Planning and Regulatory	921722	Financial Projection Exp	Electric Only
660	Planning and Regulatory	921723	Forecasting - Other Expenses	Electric Only
660	Planning and Regulatory	923045	Outside Services	General Allocation Except When A Direct Charge Can Be Identified
660	Planning and Regulatory	923046	Outside Services - EDG Only	Direct Bill
660	Planning and Regulatory	923047	Outside Services - EDE Only	Direct Bill
660	Planning and Regulatory	928000	Regulatory Commission Exp-Corp	Electric Only
667	Statistics	021901	Fuel Revenue - Current Month	Electric Only
667	Statistics	021902	Fuel Revenue - YTD	Electric Only

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667	Statistics	021903	Fuel Revenue - 12MOE	Electric Only
667	Statistics	021904	Fuel Revenue - Quarter	Electric Only
667	Statistics	021905	Shares-Diluted-CurrMo	Electric Only
667	Statistics	021906	Shares-Diluted-YTD	Electric Only
667	Statistics	021908	Shares-Diluted-12MOE	Electric Only
667	Statistics	021909	Shares-Diluted-Qtrly	Electric Only
667	Statistics	021911	Shares Avg Cur Month-Treas	Electric Only
667	Statistics	021913	Shares:Avg 12-Mth End-Act Only	Electric Only
667	Statistics	021914	Shares - Avg Quarter	Electric Only
667	Statistics	021915	Shares:Actual Outstd-Act Only	Electric Only
667	Statistics	021916	Shares:Year-To-Date-Treas	Electric Only
667	Statistics	021917	Fuel - System	Electric Only
667	Statistics	021918	Fuel Adj - Non-System	Electric Only
667	Statistics	021919	Fuel - Non-System	Electric Only
667	Statistics	021921	Purchased Power - System	Electric Only
667	Statistics	021923	Purchased Power - Non-System	Electric Only
700	Human Resources	100000	Projects Dummy Account	Direct Bill
700	Human Resources	107000	Cwip-Electric/Gas	Direct Bill
700	Human Resources	212100	Instl Rec On Cap Stk-Emp Purch	Electric Only
700	Human Resources	242201	Dental Plan Liability	Electric Only
700	Human Resources	242202	Vision Plan Liability	Electric Only
700	Human Resources	242240	Empl Group Healthcare Prem Ded	Electric Only
700	Human Resources	242260	Empl Depend Care Ded-Flex Plan	Electric Only
700	Human Resources	419030	Other Int & Dividend Income	Electric Only
700	Human Resources	426300	Penalties	Electric Only
700	Human Resources	431200	Other Interest Expense	Electric Only
700	Human Resources	535301	Oper Supervision & Eng-Hydro	Electric Only
700	Human Resources	920501	Mgmt & Admini - Salaries-Hr	General Allocation
700	Human Resources	920503	Payroll Activi-Labor Only-Hr	General Allocation
700	Human Resources	920504	Personnel Activi-Lbr Only-Hr	General Allocation
700	Human Resources	920505	Train Program Dev - Labor-Hr	General Allocation
700	Human Resources	921202	Mgmt & Admin-Accounting	Electric Only

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700	Human Resources	921211	Conv & Seminar-Acct	Electric Only
700	Human Resources	921502	Mgmt & Administrative - Exp-Hr	General Allocation
700	Human Resources	921506	Train Program Devel-No Lab-Hr	General Allocation
700	Human Resources	921511	Conv & Seminar-No Labor	Electric Only
700	Human Resources	921516	Recruiting - No Labor-Hr	General Allocation
700	Human Resources	921525	Safety Exp & Non-Lbr Incentive	Electric Only
700	Human Resources	921542	Outside Printing-Hr	Electric Only
700	Human Resources	921702	Mgmt & Admin - Expenses	Electric Only
700	Human Resources	923045	Outside Services	General Allocation Except When A Direct Charge Can Be Identified
700	Human Resources	923046	Outside Services - EDG Only	Direct Bill
700	Human Resources	923047	Outside Services - EDE Only	Direct Bill
700	Human Resources	923509	Outside Services - Training	General Allocation
700	Human Resources	923514	Outside Services - 401K Plan	Electric Only
700	Human Resources	926148	FAS87 Pens - Elec/Gas (GAAP)	Electric Only
700	Human Resources	926201	Dental Plan	Electric Only
700	Human Resources	926202	Vision Plan	Electric Only
700	Human Resources	926203	EDG Long-Term Disability	Electric Only
700	Human Resources	926217	Flowers	General Allocation
700	Human Resources	926218	Coffeeroom Supplies	Electric Only
700	Human Resources	926219	Other Employee Benefits	General Allocation
700	Human Resources	926225	Executive Physicals	General Allocation
700	Human Resources	926230	Flex Benefit Plan Expense	General Allocation
701	Employee Benefits	182353	MO Pension-FAS87 Expense	Follows Payroll
701	Employee Benefits	182357	FAS158 OPEB Reg Asset	Follows Payroll
701	Employee Benefits	182359	Reg Pension Costs Amortization	Follows Payroll
701	Employee Benefits	182360	Kansas OPEB Tracker	Follows Payroll
701	Employee Benefits	182367	KS pension - FAS87 Expense	Follows Payroll
701	Employee Benefits	182369	OK Pension Under Recovered Amt	Follows Payroll
701	Employee Benefits	182371	OK OPEB Under Recovered Amt	Follows Payroll
701	Employee Benefits	184413	FAS87 Pension - Capitalized	Follows Payroll
701	Employee Benefits	184415	FAS106 HC - Capitalized (GAAP)	Follows Payroll

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701	Employee Benefits	184416	Healthcare - Capitalized	Follows Payroll
701	Employee Benefits	184417	Pension SERP DfBen Capitalized	Follows Payroll
701	Employee Benefits	184421	401 K Capitalized	Follows Payroll
701	Employee Benefits	186210	Deferred AP Charges-Unclassifi	Follows Payroll
701	Employee Benefits	228310	Accum Prov Pen&Ben-Ot Thn Pens	Follows Payroll
701	Employee Benefits	242230	Employee Group Ad&D Ins Deduct	Follows Payroll
701	Employee Benefits	242240	Empl Group Healthcare Prem Ded	Follows Payroll
701	Employee Benefits	254108	MO FAS106 over recd amt	Follows Payroll
701	Employee Benefits	254111	Reg OPEB Costs Amortization	Follows Payroll
701	Employee Benefits	254112	KS reg pension cost amort	Follows Payroll
701	Employee Benefits	254115	OK FAS106-Over Recd Amt	Follows Payroll
701	Employee Benefits	690538	Pension SERP Def Ben-Water	Follows Payroll
701	Employee Benefits	690539	FAS87 Pension - Water (GAAP)	Follows Payroll
701	Employee Benefits	690542	FAS106 HC - Water (GAAP)	Follows Payroll
701	Employee Benefits	690543	Healthcare - Water	Follows Payroll
701	Employee Benefits	690557	401K - Water	Follows Payroll
701	Employee Benefits	926145	Pension SERP Defined Benefit	Follows Payroll
701	Employee Benefits	926147	FAS87 Reg Asset Amort Exp	Follows Payroll
701	Employee Benefits	926148	FAS87 Pens - Elec/Gas (GAAP)	Follows Payroll
701	Employee Benefits	926149	FAS87 Pens - Reg Asset (5yr)	Follows Payroll
701	Employee Benefits	926201	Dental Plan	Follows Payroll
701	Employee Benefits	926202	Vision Plan	Follows Payroll
701	Employee Benefits	926215	Comp Exp Employee Stk Purch	Follows Payroll
701	Employee Benefits	926219	Other Employee Benefits	Follows Payroll
701	Employee Benefits	926222	Group Life Insurance	Follows Payroll
701	Employee Benefits	926226	Employee Welfare Exp - Elec	Follows Payroll
701	Employee Benefits	926227	Acc Death & Dismemb - Benefit	Follows Payroll
701	Employee Benefits	926231	Tuition Reimbursement	Follows Payroll
701	Employee Benefits	926326	FAS106 OPEB - Reg Amortization	Follows Payroll
701	Employee Benefits	926327	FAS106 HC - Reg Asst Amort	Follows Payroll

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			Exp	
701	Employee Benefits	926328	FAS106 HC - Elec/Gas (GAAP)	Follows Payroll
701	Employee Benefits	926329	Healthcare - Electric/Gas	Follows Payroll
701	Employee Benefits	926437	Employee Disability Plan Exp	Follows Payroll
701	Employee Benefits	926555	401K - Electric/Gas	Follows Payroll
702	Retiree Benefits	242651	SERP Current Liability	Electric Only
702	Retiree Benefits	926148	FAS87 Pens - Elec/Gas (GAAP)	Electric Only
740	EDG - Corporate	080001	Gas Fuel Rev - Current Month	Gas Only
740	EDG - Corporate	080002	Gas Fuel Rev - Year to Date	Gas Only
740	EDG - Corporate	080003	Gas Fuel Rev - 12MOE	Gas Only
740	EDG - Corporate	080004	Gas Fuel Rev - Quarter	Gas Only
740	EDG - Corporate	100008	Projects Account ED Industries	Gas Only
740	EDG - Corporate	100050	Projects Empire Gas North	Gas Only
740	EDG - Corporate	100070	Projects Empire Gas South	Gas Only
740	EDG - Corporate	100080	Projects Empire Gas Corporate	Gas Only
740	EDG - Corporate	101000	Electric Plant In Service	Gas Only
740	EDG - Corporate	106200	COMPL CONSTR NOT UNITIZED GAS	Gas Only
740	EDG - Corporate	107000	Cwip-Electric/Gas	Gas Only
740	EDG - Corporate	108000	Accum Prov Depr Gas Plant	Gas Only
740	EDG - Corporate	108001	Retirement WIP - Gas	Gas Only
740	EDG - Corporate	108150	Accum Depr Asset Retire Oblig	Gas Only
740	EDG - Corporate	111000	Ltd-Term Elec/Gas Plant Amort	Gas Only
740	EDG - Corporate	111113	EL Plt Amort-Mapping Software	Gas Only
740	EDG - Corporate	111114	ELPltAmort-Meter Mgmt Software	Gas Only
740	EDG - Corporate	111121	Gas Managment System	Gas Only
740	EDG - Corporate	131212	Cash - Empire District Gas	Gas Only
740	EDG - Corporate	131213	UMB EDG Customer Refunds	Gas Only
740	EDG - Corporate	135261	EDE Payroll Checking Acct	Gas Only
740	EDG - Corporate	135262	EDE Payroll Funding Acct	Gas Only
740	EDG - Corporate	135999	Cash Control	Gas Only
740	EDG - Corporate	141000	AR Maintenance Control	Gas Only
740	EDG - Corporate	141010	AR Transfer Control	Gas Only
740	EDG - Corporate	141015	AR Refund Control	Gas Only

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740	EDG - Corporate	142203	Cust Acct Rec-Merch & Appl GAS	Gas Only
740	EDG - Corporate	142300	Cust Accts Receivable - Gas	Gas Only
740	EDG - Corporate	142303	A/R Customer Finance Prog-Gas	Gas Only
740	EDG - Corporate	143102	Accrued Taxes-Debit Balances	Gas Only
740	EDG - Corporate	143103	Misc Receivables - Gas	Gas Only
740	EDG - Corporate	143203	Employee Acct Rec EDG	Gas Only
740	EDG - Corporate	143999	Receivables Refund Clearing	Gas Only
740	EDG - Corporate	144500	Bad Debt Reserve - Gas	Gas Only
740	EDG - Corporate	146800	EDG Cash Held by EDE	Gas Only
740	EDG - Corporate	154801	Materials - EDG	Gas Only
740	EDG - Corporate	163801	EDG Stores Expense	Gas Only
740	EDG - Corporate	165100	Prepayments - Insurance	Gas Only
740	EDG - Corporate	171000	Int & Dividends Receivable	Gas Only
740	EDG - Corporate	181301	Unamort Debt 6.82% FMB 6-1- 36	Gas Only
740	EDG - Corporate	182302	EDG Reg Assets -AAO's	Gas Only
740	EDG - Corporate	182305	Reg asset ARO Empire Dist Gas	Gas Only
740	EDG - Corporate	182306	Reg Asset EDG Pension Acquistn	Gas Only
740	EDG - Corporate	182307	Reg Asset EDG FAS 106 Acquistn	Gas Only
740	EDG - Corporate	182320	Deferred KS Fuel Cost	Gas Only
740	EDG - Corporate	182326	EDG DSM Costs GR-2009-0434	Gas Only
740	EDG - Corporate	182328	EDG KS Def PropTx-Stored Gas	Gas Only
740	EDG - Corporate	182353	MO Pension-FAS87 Expense	Gas Only
740	EDG - Corporate	182356	FAS158 Pen Reg Asset	Gas Only
740	EDG - Corporate	182357	FAS158 OPEB Reg Asset	Gas Only
740	EDG - Corporate	182398	Reg Asset Reclass - Noncurrent	Gas Only
740	EDG - Corporate	182399	Reg Asset Reclass - Current	Gas Only
740	EDG - Corporate	184017	Misc Capital Clearing - Gas	Gas Only
740	EDG - Corporate	184342	Cdl License & Physicals	Gas Only
740	EDG - Corporate	184345	Dot Related Expenses	Gas Only
740	EDG - Corporate	184392	Transp Clring - Light Duty-Gas	Gas Only
740	EDG - Corporate	184413	FAS87 Pension - Capitalized	Gas Only

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740	EDG - Corporate	184415	FAS106 HC - Capitalized (GAAP)	Gas Only
740	EDG - Corporate	184416	Healthcare - Capitalized	Gas Only
740	EDG - Corporate	184420	Admin & General Clearing	Gas Only
740	EDG - Corporate	184421	401 K Capitalized	Gas Only
740	EDG - Corporate	184490	Clearing FICA Asset Portion	Gas Only
740	EDG - Corporate	184491	Clear FUI to Assets	Gas Only
740	EDG - Corporate	184492	Clear SUI to Assets	Gas Only
740	EDG - Corporate	184891	American Gas Assc Dues Cleared	Gas Only
740	EDG - Corporate	186210	Deferred AP Charges-Unclassifi	Gas Only
740	EDG - Corporate	186815	EDG Gas Rate Case Exp - MO	Gas Only
740	EDG - Corporate	190117	Def Tx Asset-Gas Inventory Adj	Gas Only
740	EDG - Corporate	190356	Deferred Tax - FAS 158	Gas Only
740	EDG - Corporate	191499	Neg PGA Acnts Reclass Current	Gas Only
740	EDG - Corporate	191999	Neg PGA accounts reclass	Gas Only
740	EDG - Corporate	201800	ComStk Issued Empire Dist Gas	Gas Only
740	EDG - Corporate	211800	Adtl Pd In Capital EDG	Gas Only
740	EDG - Corporate	212100	Instl Rec On Cap Stk-Emp Purch	Gas Only
740	EDG - Corporate	216000	Unappropr Retained Earnings	Gas Only
740	EDG - Corporate	223801	Loan Payable to EDE - Cash Adv	Gas Only
740	EDG - Corporate	227000	Oblig Under Cap Lease- Noncurnt	Gas Only
740	EDG - Corporate	228230	AccProv Inj&Damg-PubLiabGas	Gas Only
740	EDG - Corporate	228310	Accum Prov Pen&Ben-Ot Thn Pens	Gas Only
740	EDG - Corporate	228319	EDG Pension Asset	Gas Only
740	EDG - Corporate	230304	Asset Retirement Obligatn Gas	Gas Only
740	EDG - Corporate	231100	Notes Payable Prepd Insurance	Gas Only
740	EDG - Corporate	232030	Accounts Payable 401K Trustee	Gas Only
740	EDG - Corporate	232110	Purchasing Receipt Accrual	Gas Only
740	EDG - Corporate	232800	Accts Pay-Empire District Gas	Gas Only
740	EDG - Corporate	232801	AP Inventory EDG	Gas Only
740	EDG - Corporate	232806	AP Gas Cust APP Credit	Gas Only

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			Balance	
740	EDG - Corporate	232850	Manual A/P Accrual EDG	Gas Only
740	EDG - Corporate	235300	Customer Deposits - Gas	Gas Only
740	EDG - Corporate	236080	State Use Tax Accrued-Elect/Ga	Gas Only
740	EDG - Corporate	236400	Fed Old Age Benefit Tax Accr	Gas Only
740	EDG - Corporate	236510	Federal Unemployment Tax Accr	Gas Only
740	EDG - Corporate	236520	State Unemployment Taxes Accr	Gas Only
740	EDG - Corporate	236600	Property Taxes Accrued	Gas Only
740	EDG - Corporate	236910	Corporation Franchise Tax Accr	Gas Only
740	EDG - Corporate	236930	City Tax Or Fee Taxes Accrued	Gas Only
740	EDG - Corporate	236931	City Tax Or Fee Accr Gas	Gas Only
740	EDG - Corporate	237300	Int Accr On Other Liabilities	Gas Only
740	EDG - Corporate	237450	Interest on Customer Dep Gas	Gas Only
740	EDG - Corporate	237800	Int Acc 6.82% FMB Due 6-1-2036	Gas Only
740	EDG - Corporate	241100	Fed Income Taxes Withheld	Gas Only
740	EDG - Corporate	241335	State Sls Tax Collect-Mo Gas	Gas Only
740	EDG - Corporate	241400	Fed Old Age Bene Tax Withheld	Gas Only
740	EDG - Corporate	241530	State Income Taxes Withheld-Mo	Gas Only
740	EDG - Corporate	242031	Experimental Low IncProg EDG	Gas Only
740	EDG - Corporate	242100	Salaries & Wages Payable	Gas Only
740	EDG - Corporate	242110	Employee Garnishments	Gas Only
740	EDG - Corporate	242111	Employee Assistance Fund	Gas Only
740	EDG - Corporate	242120	Management Incentive Plan	Gas Only
740	EDG - Corporate	242130	Employee Incentive Plan	Gas Only
740	EDG - Corporate	242201	Dental Plan Liability	Gas Only
740	EDG - Corporate	242202	Vision Plan Liability	Gas Only
740	EDG - Corporate	242203	EDG Long-Term Disability Liab	Gas Only
740	EDG - Corporate	242220	Employee Group Life Ins Deduct	Gas Only
740	EDG - Corporate	242230	Employee Group Ad&D Ins Deduct	Gas Only
740	EDG - Corporate	242240	Empl Group Healthcare Prem Ded	Gas Only
740	EDG - Corporate	242250	Empl Med & Dental Ded-Flex Pln	Gas Only



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740	EDG - Corporate	242260	Empl Depend Care Ded-Flex Plan	Gas Only
740	EDG - Corporate	242400	Employee 401K Deductions	Gas Only
740	EDG - Corporate	242410	401K Loan Repayment	Gas Only
740	EDG - Corporate	242500	Misc Other Current Liabilities	Gas Only
740	EDG - Corporate	242600	Individual Retirement Act	Gas Only
740	EDG - Corporate	242700	Bank Overdrafts	Gas Only
740	EDG - Corporate	243000	Oblig Under Cap Lease-Current	Gas Only
740	EDG - Corporate	252300	Cust Advances for Const-Gas	Gas Only
740	EDG - Corporate	253200	Ot Def Credits-Unpresented Ck	Gas Only
740	EDG - Corporate	254001	Neg PGA Acnt Balance Current	Gas Only
740	EDG - Corporate	254002	Reg Liab Reclass - Current	Gas Only
740	EDG - Corporate	254107	Reg Liab - EDG Pension Tracker	Gas Only
740	EDG - Corporate	254108	MO FAS106 over recd amt	Gas Only
740	EDG - Corporate	254110	Reg Liab - Cost of Removal	Gas Only
740	EDG - Corporate	254114	Reg Liab - COR Drawdown	Gas Only
740	EDG - Corporate	254997	Reg Liab Reclass - Noncurrent	Gas Only
740	EDG - Corporate	254999	Negative PGA account balance	Gas Only
740	EDG - Corporate	282300	Accumul Def Inc Tx-Ld Gas	Gas Only
740	EDG - Corporate	283139	Deferred Tax Liab Fuel Costs	Gas Only
740	EDG - Corporate	283251	Def Tx Liability Goodwill	Gas Only
740	EDG - Corporate	283914	Def Inc Tax - FAS158	Gas Only
740	EDG - Corporate	403000	Depreciation Expense	Gas Only
740	EDG - Corporate	403100	Depreciation Expense - ARO's	Gas Only
740	EDG - Corporate	404000	Amort Ltd-Term Elect/Gas Plant	Gas Only
740	EDG - Corporate	408143	Prov-FOAB Taxes - Gas	Gas Only
740	EDG - Corporate	408531	Prov-Fed Unempl Cmpens Tax-Gas	Gas Only
740	EDG - Corporate	408532	Prov-St Unempl Compens Tax-Gas	Gas Only
740	EDG - Corporate	408610	Property Taxes-Electric/Gas	Gas Only
740	EDG - Corporate	408910	Prov-Ecorp Franchise Tx-Ele/Ga	Gas Only
740	EDG - Corporate	409113	Prov Fed Inc Taxes - Gas	Gas Only
740	EDG - Corporate	409133	Prov St Inc Taxes - Gas	Gas Only
740	EDG - Corporate	409250	Fed Inc Non-Op Taxes	Gas Only

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			Regulated	
740	EDG - Corporate	409260	ST Inc Non-Op Taxes Regulated	Gas Only
740	EDG - Corporate	410117	Def Tax-Gas Inventory Adj	Gas Only
740	EDG - Corporate	410139	Deferred Tax Debit Fuel Costs	Gas Only
740	EDG - Corporate	410143	Prov Df Fed Inc Ld Gas Aftr 53	Gas Only
740	EDG - Corporate	410251	Def Tx Expense Goodwill	Gas Only
740	EDG - Corporate	411100	Accretion Expense - ARO's	Gas Only
740	EDG - Corporate	411117	Def Tax Cr-Gas Inventory Adj	Gas Only
740	EDG - Corporate	411139	Deferred Tax Credit Fuel Costs	Gas Only
740	EDG - Corporate	419002	Interest Income Financing-Gas	Gas Only
740	EDG - Corporate	419040	Int On Employee Financing	Gas Only
740	EDG - Corporate	419100	Afudc - Other (Equity)	Gas Only
740	EDG - Corporate	419800	Int Inc Cash Held by EDE-Gas	Gas Only
740	EDG - Corporate	426114	Donations	Gas Only
740	EDG - Corporate	426300	Penalties	Gas Only
740	EDG - Corporate	426400	Civic Political & Related Act	Gas Only
740	EDG - Corporate	426407	Governmental Activities	Gas Only
740	EDG - Corporate	426413	Civic Activities	Gas Only
740	EDG - Corporate	426439	Governmental Activities - Corp	Gas Only
740	EDG - Corporate	426440	Gov't Activities-Other Expense	Gas Only
740	EDG - Corporate	426441	PAC Administration	Gas Only
740	EDG - Corporate	426444	Missouri Energy Devlpmt Assoc	Gas Only
740	EDG - Corporate	426446	Gov't Activities Contract Serv	Gas Only
740	EDG - Corporate	427301	Int Exp 6.82% FMB Due 6-1-2036	Gas Only
740	EDG - Corporate	428208	Amt Debt Exp 6.82% FMB 6-1-203	Gas Only
740	EDG - Corporate	431002	Int Exp Customer Deposits-Gas	Gas Only
740	EDG - Corporate	431200	Other Interest Expense	Gas Only
740	EDG - Corporate	431700	Interest Exp Prepaid Insurance	Gas Only
740	EDG - Corporate	431801	Int Exp on Cash Adv from EDE	Gas Only
740	EDG - Corporate	432000	Afudc - Credit (Debt)	Gas Only
740	EDG - Corporate	488330	Tax Remuneration Gas	Gas Only
740	EDG - Corporate	901001	Customer Service Mgmt & Admin	Gas Only

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740	EDG - Corporate	901025	Safety Exp-Customer Service	Gas Only
740	EDG - Corporate	901042	Outside Printing-Customer Serv	Gas Only
740	EDG - Corporate	901201	Mgmt & Administrative - Accoun	Gas Only
740	EDG - Corporate	902000	Read Meters - Gas	Gas Only
740	EDG - Corporate	903002	Collection Activities - Gas	Gas Only
740	EDG - Corporate	903022	Cust Serv Accounting - Ele/Gas	Gas Only
740	EDG - Corporate	903023	Remittance Processing	Gas Only
740	EDG - Corporate	903028	Credit & Collections	Gas Only
740	EDG - Corporate	903046	Micro Software-Rev Acct	Gas Only
740	EDG - Corporate	903110	Billing Of Metered Accts-Elec	Gas Only
740	EDG - Corporate	903148	Banking Fees - Mercantile	Gas Only
740	EDG - Corporate	903149	Banking Fees - Bank of NY	Gas Only
740	EDG - Corporate	903150	Rating Agency Fees	Gas Only
740	EDG - Corporate	903151	Banking Fees - UMB	Gas Only
740	EDG - Corporate	904300	Uncollectible Acct Exp-Gas	Gas Only
740	EDG - Corporate	905023	Building Operations-Cust Accts	Gas Only
740	EDG - Corporate	905031	General Office Exp-Cust Acct	Gas Only
740	EDG - Corporate	907101	Customer Service Supervision	Gas Only
740	EDG - Corporate	908043	Customer Assistance-Cust Serv	Gas Only
740	EDG - Corporate	909231	Info & Instruct Ad - Radio	Gas Only
740	EDG - Corporate	909233	Info & Instruct Ad - Newsppr	Gas Only
740	EDG - Corporate	909241	Info & Instr Ad - Gas - Radio	Gas Only
740	EDG - Corporate	909242	Info & Instr Ad - Gas - TV	Gas Only
740	EDG - Corporate	909243	Info & Instr Ad - Gas - Newspp	Gas Only
740	EDG - Corporate	909245	Info & Instr Ad - Gas - Sch Pb	Gas Only
740	EDG - Corporate	909246	Info & Instr Ad - Gas - Other	Gas Only
740	EDG - Corporate	909316	Other Promotion	Gas Only
740	EDG - Corporate	910740	Communications M&A	Gas Only
740	EDG - Corporate	912002	Municipal Activities	Gas Only
740	EDG - Corporate	912011	Conferences	Gas Only
740	EDG - Corporate	912025	New Business-Cust Serv	Gas Only
740	EDG - Corporate	912113	Ed Admin-Labor Veh & Other	Gas Only
740	EDG - Corporate	920000	Admin & General Salaries - Gas	Gas Only
740	EDG - Corporate	920001	EDE Billed Services - PR	Gas Only
740	EDG - Corporate	920101	Mgmt & Admin - Executives	Gas Only

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740	EDG - Corporate	920102	Executive Stock Option Exp	Gas Only
740	EDG - Corporate	920103	Executive Performance Shares	Gas Only
740	EDG - Corporate	920104	Restricted Stock Awards	Gas Only
740	EDG - Corporate	920201	Mgmt & Admin - Salaries-Acct	Gas Only
740	EDG - Corporate	920261	General Recordsaccounting	Gas Only
740	EDG - Corporate	920264	Accounts Payable-Accounting	Gas Only
740	EDG - Corporate	920301	Mgmt & Admin - Field Safety Ad	Gas Only
740	EDG - Corporate	920449	Mgmt & Admini - Salaries-Info	Gas Only
740	EDG - Corporate	920450	Personnel - Salary - Info Serv	Gas Only
740	EDG - Corporate	920501	Mgmt & Admini - Salaries-Hr	Gas Only
740	EDG - Corporate	920503	Payroll Activi-Labor Only-Hr	Gas Only
740	EDG - Corporate	920504	Personnel Activi-Lbr Only-Hr	Gas Only
740	EDG - Corporate	920505	Train Program Dev - Labor-Hr	Gas Only
740	EDG - Corporate	920601	Mgmt & Admin-General Services	Gas Only
740	EDG - Corporate	920615	Purchasing Activities-Gen Serv	Gas Only
740	EDG - Corporate	920666	Receive & Deliver Company Mail	Gas Only
740	EDG - Corporate	920669	General Service Activities	Gas Only
740	EDG - Corporate	920701	Mgmt & Admin-Sal-Other Gen Off	Gas Only
740	EDG - Corporate	920703	Reporting Activities - Gen Off	Gas Only
740	EDG - Corporate	921000	Office Supplies & Exp - Gas	Gas Only
740	EDG - Corporate	921001	EDE Billed Services - Other	Gas Only
740	EDG - Corporate	921011	Conv & Seminars-EDG	Gas Only
740	EDG - Corporate	921045	Safety Expenses - EDG	Gas Only
740	EDG - Corporate	921050	Ap Vendor Discount	Gas Only
740	EDG - Corporate	921102	Mgmt & Admin-Exp-Executives	Gas Only
740	EDG - Corporate	921104	United Way Expenses	Gas Only
740	EDG - Corporate	921202	Mgmt & Admin-Accounting	Gas Only
740	EDG - Corporate	921211	Conv & Seminar-Acct	Gas Only
740	EDG - Corporate	921244	Microfilming Expenses-Acct	Gas Only
740	EDG - Corporate	921300	Pcb Oil & Used Oil	Gas Only
740	EDG - Corporate	921301	Mgmt & Admin - Exp - Field Saf	Gas Only
740	EDG - Corporate	921305	Required Certification Expense	Gas Only
740	EDG - Corporate	921306	Professional Membership & Dues	Gas Only

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740	EDG - Corporate	921311	Conv & Seminars - Envir&Safety	Gas Only
740	EDG - Corporate	921325	Misc Environmental Expenses	Gas Only
740	EDG - Corporate	921402	Return Postage	Gas Only
740	EDG - Corporate	921403	Offsite Expenses	Gas Only
740	EDG - Corporate	921411	Conv & Seminar-Computer Serv	Gas Only
740	EDG - Corporate	921449	Mgmt & Admin Exp - Info Serv	Gas Only
740	EDG - Corporate	921470	Hardware Maintenance	Gas Only
740	EDG - Corporate	921471	Software Purchases	Gas Only
740	EDG - Corporate	921473	Data Processing Supplies	Gas Only
740	EDG - Corporate	921474	Software Maintenance	Gas Only
740	EDG - Corporate	921475	Telecommunications	Gas Only
740	EDG - Corporate	921484	Manuals	Gas Only
740	EDG - Corporate	921502	Mgmt & Administrative - Exp-Hr	Gas Only
740	EDG - Corporate	921506	Train Program Devel-No Lab-Hr	Gas Only
740	EDG - Corporate	921516	Recruiting - No Labor-Hr	Gas Only
740	EDG - Corporate	921602	Mgmt & Admin-Exp	Gas Only
740	EDG - Corporate	921603	General Office Matrls & Sup	Gas Only
740	EDG - Corporate	921625	Safety Exp-Bldg Serv	Gas Only
740	EDG - Corporate	921648	Utilities	Gas Only
740	EDG - Corporate	921654	Printing Expenses	Gas Only
740	EDG - Corporate	921667	Rec & Del Company Mail - Exp	Gas Only
740	EDG - Corporate	921700	Pc Supplies Charged-Oth Areas	Gas Only
740	EDG - Corporate	921702	Mgmt & Admin - Expenses	Gas Only
740	EDG - Corporate	921703	Other General Office	Gas Only
740	EDG - Corporate	921711	Conv & Seminar-Fras	Gas Only
740	EDG - Corporate	921717	Employee Clothing	Gas Only
740	EDG - Corporate	921723	Forecasting - Other Expenses	Gas Only
740	EDG - Corporate	921775	General Services Supplies	Gas Only
740	EDG - Corporate	921776	Microcomputer Supplies	Gas Only
740	EDG - Corporate	923045	Outside Services	Gas Only
740	EDG - Corporate	923046	Outside Services - EDG Only	Gas Only
740	EDG - Corporate	923509	Outside Services - Training	Gas Only
740	EDG - Corporate	923514	Outside Services - 401K Plan	Gas Only
740	EDG - Corporate	924000	Property Insurance	Gas Only
740	EDG - Corporate	925300	Injuries & Damages - EDG	Gas Only

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740	EDG - Corporate	925301	Workmans Comp - Gas	Gas Only
740	EDG - Corporate	926147	FAS87 Reg Asset Amort Exp	Gas Only
740	EDG - Corporate	926148	FAS87 Pens - Elec/Gas (GAAP)	Gas Only
740	EDG - Corporate	926149	FAS87 Pens - Reg Asset (5yr)	Gas Only
740	EDG - Corporate	926201	Dental Plan	Gas Only
740	EDG - Corporate	926202	Vision Plan	Gas Only
740	EDG - Corporate	926203	EDG Long-Term Disability	Gas Only
740	EDG - Corporate	926215	Comp Exp Employee Stk Purch	Gas Only
740	EDG - Corporate	926216	Employee Information	Gas Only
740	EDG - Corporate	926217	Flowers	Gas Only
740	EDG - Corporate	926219	Other Employee Benefits	Gas Only
740	EDG - Corporate	926222	Group Life Insurance	Gas Only
740	EDG - Corporate	926225	Executive Physicals	Gas Only
740	EDG - Corporate	926227	Acc Death & Dismemb - Benefit	Gas Only
740	EDG - Corporate	926230	Flex Benefit Plan Expense	Gas Only
740	EDG - Corporate	926327	FAS106 HC - Reg Asst Amort Exp	Gas Only
740	EDG - Corporate	926328	FAS106 HC - Elec/Gas (GAAP)	Gas Only
740	EDG - Corporate	926329	Healthcare - Electric/Gas	Gas Only
740	EDG - Corporate	926555	401K - Electric/Gas	Gas Only
740	EDG - Corporate	928000	Regulatory Commission Exp- Corp	Gas Only
740	EDG - Corporate	929000	Duplicate Charges Credit	Gas Only
740	EDG - Corporate	930210	Industry Association Dues	Gas Only
740	EDG - Corporate	930220	Dir-Stkhldr & Oth Investor Exp	Gas Only
740	EDG - Corporate	930230	Conflict Resolution Hotline	Gas Only
740	EDG - Corporate	930248	Chamber Of Commerce Dues	Gas Only
740	EDG - Corporate	931026	Equipment Rental-Bld Serv	Gas Only
740	EDG - Corporate	931281	Building Rental	Gas Only
740	EDG - Corporate	935024	Building & Grounds Maintenance	Gas Only
740	EDG - Corporate	935289	Supplies-Info Serv	Gas Only
740	EDG - Corporate	935346	Furniture Maintenance	Gas Only
740	EDG - Corporate	935389	Office Equipment Maintenance	Gas Only
740	EDG - Corporate	935520	Telephone Expenses-Telecomm	Gas Only
740	EDG - Corporate	G84480	Energy Trading-Gas	Gas Only

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740	EDG - Corporate	G84481	Energy Accounting-Gas	Gas Only
740	EDG - Corporate	G87000	Ops Supervision and Engin	Gas Only
740	EDG - Corporate	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
740	EDG - Corporate	G87401	Perf Distrib Main Locates-Gas	Gas Only
740	EDG - Corporate	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
740	EDG - Corporate	G88000	Dist Ops Other Expense	Gas Only
740	EDG - Corporate	G88001	Co Used Gas O&M Offset	Gas Only
740	EDG - Corporate	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
741	EDG Corp-Meter Shop	100060	Projects Empire Gas Northwest	Gas Only
741	EDG Corp-Meter Shop	100070	Projects Empire Gas South	Gas Only
741	EDG Corp-Meter Shop	100080	Projects Empire Gas Corporate	Gas Only
741	EDG Corp-Meter Shop	107000	Cwip-Electric/Gas	Gas Only
741	EDG Corp-Meter Shop	108001	Retirement WIP - Gas	Gas Only
741	EDG Corp-Meter Shop	143995	Inventory Customer Sales	Gas Only
741	EDG Corp-Meter Shop	184392	Transp Clring - Light Duty-Gas	Gas Only
741	EDG Corp-Meter Shop	184915	Small Tools	Gas Only
741	EDG Corp-Meter Shop	902000	Read Meters - Gas	Gas Only
741	EDG Corp-Meter Shop	920000	Admin & General Salaries - Gas	Gas Only
741	EDG Corp-Meter Shop	921000	Office Supplies & Exp - Gas	Gas Only
741	EDG Corp-Meter Shop	921011	Conv & Seminars-EDG	Gas Only
741	EDG Corp-Meter Shop	921045	Safety Expenses - EDG	Gas Only
741	EDG Corp-Meter Shop	921075	Telecommunications - EDG	Gas Only
741	EDG Corp-Meter Shop	921474	Software Maintenance	Gas Only
741	EDG Corp-Meter Shop	921717	Employee Clothing	Gas Only
741	EDG Corp-Meter Shop	931281	Building Rental	Gas Only
741	EDG Corp-Meter Shop	935024	Building & Grounds Maintenance	Gas Only
741	EDG Corp-Meter Shop	935520	Telephone Expenses-Telecomm	Gas Only
741	EDG Corp-Meter Shop	G87000	Ops Supervision and Engin	Gas Only
741	EDG Corp-Meter Shop	G87500	Dist Meas & Reg Stat-General	Gas Only
741	EDG Corp-Meter Shop	G87700	Dist Meas & Reg Stat-City Gate	Gas Only
741	EDG Corp-Meter Shop	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
741	EDG Corp-Meter Shop	G87900	Dist Customer Installations	Gas Only
741	EDG Corp-Meter Shop	G88000	Dist Ops Other Expense	Gas Only
741	EDG Corp-Meter Shop	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
741	EDG Corp-Meter Shop	G88900	DsMnt Meas & Reg Stat Eq-Gen	Gas Only

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741	EDG Corp-Meter Shop	G89000	Ds Mnt Meas & Reg Stat Eq-Ind	Gas Only
741	EDG Corp-Meter Shop	G89100	Ds Mnt Ms & Reg Stat Eq-City G	Gas Only
741	EDG Corp-Meter Shop	G89200	Dist Maint of Services	Gas Only
741	EDG Corp-Meter Shop	G89300	Dist Maint Meters & Hse Regs	Gas Only
750	EDG - North Region	100050	Projects Empire Gas North	Gas Only
750	EDG - North Region	107000	Cwip-Electric/Gas	Gas Only
750	EDG - North Region	108001	Retirement WIP - Gas	Gas Only
750	EDG - North Region	141000	AR Maintenance Control	Gas Only
750	EDG - North Region	143103	Misc Receivables - Gas	Gas Only
750	EDG - North Region	143999	Receivables Refund Clearing	Gas Only
750	EDG - North Region	164106	Gas Storage Est North-PEPL	Gas Only
750	EDG - North Region	164120	Gas Stored Undrgrnd North-PEPL	Gas Only
750	EDG - North Region	173200	Unbilled Rev - Empire Dist Gas	Gas Only
750	EDG - North Region	182301	Reg Asset Environ - Chilicothe	Gas Only
750	EDG - North Region	184413	FAS87 Pension - Capitalized	Gas Only
750	EDG - North Region	184415	FAS106 HC - Capitalized (GAAP)	Gas Only
750	EDG - North Region	184416	Healthcare - Capitalized	Gas Only
750	EDG - North Region	184420	Admin & General Clearing	Gas Only
750	EDG - North Region	184421	401 K Capitalized	Gas Only
750	EDG - North Region	184490	Clearing FICA Asset Portion	Gas Only
750	EDG - North Region	184491	Clear FUI to Assets	Gas Only
750	EDG - North Region	184492	Clear SUI to Assets	Gas Only
750	EDG - North Region	191120	Unrecov PGC Actual-North-PEPL	Gas Only
750	EDG - North Region	191420	Actual Cost Adjust-NO-PEPL	Gas Only
750	EDG - North Region	191620	Unrecov PGA Est NO-PEPL	Gas Only
750	EDG - North Region	191820	ACA Carrying Costs-NO	Gas Only
750	EDG - North Region	191821	ACA Interup CC-N	Gas Only
750	EDG - North Region	191830	ACA Carrying Costs-NW	Gas Only
750	EDG - North Region	232006	AP Natural Gas Estimate	Gas Only
750	EDG - North Region	232820	AP Nat Gas North-PEPL	Gas Only
750	EDG - North Region	252300	Cust Advances for Const-Gas	Gas Only
750	EDG - North Region	253015	Other Def Cr Cashout Holding	Gas Only



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750	EDG - North Region	408143	Prov-FOAB Taxes - Gas	Gas Only
750	EDG - North Region	408531	Prov-Fed Unempl Cmpens Tax- Gas	Gas Only
750	EDG - North Region	408532	Prov-St Unempl Compens Tax- Gas	Gas Only
750	EDG - North Region	419022	Interest Income ACA-CC	Gas Only
750	EDG - North Region	431202	Interest Expense ACA-CC	Gas Only
750	EDG - North Region	904300	Uncollectible Acct Exp-Gas	Gas Only
750	EDG - North Region	920001	EDE Billed Services - PR	Gas Only
750	EDG - North Region	921000	Office Supplies & Exp - Gas	Gas Only
750	EDG - North Region	921001	EDE Billed Services - Other	Gas Only
750	EDG - North Region	926147	FAS87 Reg Asset Amort Exp	Gas Only
750	EDG - North Region	926148	FAS87 Pens - Elec/Gas (GAAP)	Gas Only
750	EDG - North Region	926149	FAS87 Pens - Reg Asset (5yr)	Gas Only
750	EDG - North Region	926327	FAS106 HC - Reg Asst Amort Exp	Gas Only
750	EDG - North Region	926328	FAS106 HC - Elec/Gas (GAAP)	Gas Only
750	EDG - North Region	926329	Healthcare - Electric/Gas	Gas Only
750	EDG - North Region	926555	401K - Electric/Gas	Gas Only
750	EDG - North Region	G80400	Natural Gas City Gate Purchase	Gas Only
750	EDG - North Region	G80510	Purchased Gas Cost Adjustments	Gas Only
750	EDG - North Region	G80810	Gas Withdrawn From Storage Db	Gas Only
750	EDG - North Region	G80820	Gas Delivered to Storage Cr	Gas Only
750	EDG - North Region	G85601	Electric Bills - Rectifiers	Gas Only
751	EDG - North - Chillicothe SC	100050	Projects Empire Gas North	Gas Only
751	EDG - North - Chillicothe SC	100070	Projects Empire Gas South	Gas Only
751	EDG - North - Chillicothe SC	100080	Projects Empire Gas Corporate	Gas Only
751	EDG - North - Chillicothe SC	107000	Cwip-Electric/Gas	Gas Only
751	EDG - North - Chillicothe SC	108001	Retirement WIP - Gas	Gas Only
751	EDG - North - Chillicothe SC	142301	A/R Manual Unbil Transport-Gas	Gas Only
751	EDG - North - Chillicothe SC	143103	Misc Receivables - Gas	Gas Only
751	EDG - North - Chillicothe SC	143203	Employee Acct Rec EDG	Gas Only
751	EDG - North - Chillicothe SC	154801	Materials - EDG	Gas Only

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751	EDG - North - Chillicothe SC	154802	Minor Materials - Gas	Gas Only
751	EDG - North - Chillicothe SC	163801	EDG Stores Expense	Gas Only
751	EDG - North - Chillicothe SC	173200	Unbilled Rev - Empire Dist Gas	Gas Only
751	EDG - North - Chillicothe SC	184017	Misc Capital Clearing - Gas	Gas Only
751	EDG - North - Chillicothe SC	184392	Transp Clring - Light Duty-Gas	Gas Only
751	EDG - North - Chillicothe SC	184396	Transp Clrng - Heavy Duty-Gas	Gas Only
751	EDG - North - Chillicothe SC	184416	Healthcare - Capitalized	Gas Only
751	EDG - North - Chillicothe SC	184915	Small Tools	Gas Only
751	EDG - North - Chillicothe SC	191120	Unrecov PGC Actual-North- PEPL	Gas Only
751	EDG - North - Chillicothe SC	191320	Unrecov PGC Unbilled-NO- PEPL	Gas Only
751	EDG - North - Chillicothe SC	191420	Actual Cost Adjust-NO-PEPL	Gas Only
751	EDG - North - Chillicothe SC	191620	Unrecov PGA Est NO-PEPL	Gas Only
751	EDG - North - Chillicothe SC	228230	AccProv Inj&Damg-PubLiabGas	Gas Only
751	EDG - North - Chillicothe SC	232800	Accts Pay-Empire District Gas	Gas Only
751	EDG - North - Chillicothe SC	235300	Customer Deposits - Gas	Gas Only
751	EDG - North - Chillicothe SC	236931	City Tax Or Fee Accr Gas	Gas Only
751	EDG - North - Chillicothe SC	237450	Interest on Customer Dep Gas	Gas Only
751	EDG - North - Chillicothe SC	253006	Def Environ Liab-Chillicothe	Gas Only
751	EDG - North - Chillicothe SC	253015	Other Def Cr Cashout Holding	Gas Only
751	EDG - North - Chillicothe SC	403000	Depreciation Expense	Gas Only
751	EDG - North - Chillicothe SC	408930	Prov-City Tax Or Fee-Elect/Gas	Gas Only
751	EDG - North - Chillicothe SC	415000	Rev Merch Jobbing & Ctrct Wrk	Gas Only
751	EDG - North - Chillicothe SC	416000	Exp Merch Jobbing & Ctrct Wrk	Gas Only
751	EDG - North - Chillicothe SC	426114	Donations	Gas Only
751	EDG - North - Chillicothe SC	426413	Civic Activities	Gas Only
751	EDG - North - Chillicothe SC	480030	Residential Gas Sales	Gas Only
751	EDG - North - Chillicothe SC	481030	Commercial Firm Gas Revenue	Gas Only
751	EDG - North - Chillicothe SC	481530	Industrial Firm Gas Revenue	Gas Only
751	EDG - North - Chillicothe SC	482030	Oth Pub Auth Gas Rev	Gas Only
751	EDG - North - Chillicothe SC	484030	Interdepartmental Sales Gas	Gas Only
751	EDG - North - Chillicothe SC	487030	Forfeited Discounts Gas	Gas Only
751	EDG - North - Chillicothe SC	488130	Returned Check Chgs Gas	Gas Only
751	EDG - North - Chillicothe SC	488230	Reconnect Charges Gas	Gas Only

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751	EDG - North - Chillicothe SC	488231	Disconnect Charges - Gas	Gas Only
751	EDG - North - Chillicothe SC	489331	Commercial Firm Transport Rev	Gas Only
751	EDG - North - Chillicothe SC	489333	Commercial Transprt Rev	Gas Only
751	EDG - North - Chillicothe SC	489334	Industrial Transprt Rev	Gas Only
751	EDG - North - Chillicothe SC	902000	Read Meters - Gas	Gas Only
751	EDG - North - Chillicothe SC	904300	Uncollectible Acct Exp-Gas	Gas Only
751	EDG - North - Chillicothe SC	909236	Info & Instruct Ad - Other	Gas Only
751	EDG - North - Chillicothe SC	920000	Admin & General Salaries - Gas	Gas Only
751	EDG - North - Chillicothe SC	920101	Mgmt & Admin - Executives	Gas Only
751	EDG - North - Chillicothe SC	920888	Special Projects Labor	Gas Only
751	EDG - North - Chillicothe SC	921000	Office Supplies & Exp - Gas	Gas Only
751	EDG - North - Chillicothe SC	921011	Conv & Seminars-EDG	Gas Only
751	EDG - North - Chillicothe SC	921045	Safety Expenses - EDG	Gas Only
751	EDG - North - Chillicothe SC	921075	Telecommunications - EDG	Gas Only
751	EDG - North - Chillicothe SC	921102	Mgmt & Admin-Exp-Executives	Gas Only
751	EDG - North - Chillicothe SC	921325	Misc Environmental Expenses	Gas Only
751	EDG - North - Chillicothe SC	921469	Hardware Purchases	Gas Only
751	EDG - North - Chillicothe SC	921702	Mgmt & Admin - Expenses	Gas Only
751	EDG - North - Chillicothe SC	921705	Regulatory Applications - Exp	Gas Only
751	EDG - North - Chillicothe SC	921717	Employee Clothing	Gas Only
751	EDG - North - Chillicothe SC	921888	Special Projects Other	Gas Only
751	EDG - North - Chillicothe SC	923046	Outside Services - EDG Only	Gas Only
751	EDG - North - Chillicothe SC	925300	Injuries & Damages - EDG	Gas Only
751	EDG - North - Chillicothe SC	926218	Coffeeroom Supplies	Gas Only
751	EDG - North - Chillicothe SC	930248	Chamber Of Commerce Dues	Gas Only
751	EDG - North - Chillicothe SC	931281	Building Rental	Gas Only
751	EDG - North - Chillicothe SC	935024	Building & Grounds Maintenance	Gas Only
751	EDG - North - Chillicothe SC	935026	Building Maintenance	Gas Only
751	EDG - North - Chillicothe SC	935520	Telephone Expenses-Telecomm	Gas Only
751	EDG - North - Chillicothe SC	G80501	Cost of Unbilled Revenue	Gas Only
751	EDG - North - Chillicothe SC	G80510	Purchased Gas Cost Adjustments	Gas Only
751	EDG - North - Chillicothe SC	G85600	Trans Mains Expense	Gas Only
751	EDG - North - Chillicothe SC	G85601	Electric Bills - Rectifiers	Gas Only
751	EDG - North - Chillicothe SC	G85610	Trans ROW Clearng GR-2009-	Gas Only

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751	EDG - North - Chillicothe SC	G87000	Ops Supervision and Engin	Gas Only
751	EDG - North - Chillicothe SC	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
751	EDG - North - Chillicothe SC	G87401	Perf Distrib Main Locates-Gas	Gas Only
751	EDG - North - Chillicothe SC	G87402	Routine Leak Surv Mains & Svcs	Gas Only
751	EDG - North - Chillicothe SC	G87500	Dist Meas & Reg Stat-General	Gas Only
751	EDG - North - Chillicothe SC	G87700	Dist Meas & Reg Stat-City Gate	Gas Only
751	EDG - North - Chillicothe SC	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
751	EDG - North - Chillicothe SC	G87801	Perf Connects/Discon/Recon-Gas	Gas Only
751	EDG - North - Chillicothe SC	G87900	Dist Customer Installations	Gas Only
751	EDG - North - Chillicothe SC	G88000	Dist Ops Other Expense	Gas Only
751	EDG - North - Chillicothe SC	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
751	EDG - North - Chillicothe SC	G88701	PerfMaint3rdPartyDmg-UGDistGas	Gas Only
751	EDG - North - Chillicothe SC	G89200	Dist Maint of Services	Gas Only
760	EDG - Northwest Region	100060	Projects Empire Gas Northwest	Gas Only
760	EDG - Northwest Region	107000	Cwip-Electric/Gas	Gas Only
760	EDG - Northwest Region	108001	Retirement WIP - Gas	Gas Only
760	EDG - Northwest Region	141015	AR Refund Control	Gas Only
760	EDG - Northwest Region	143103	Misc Receivables - Gas	Gas Only
760	EDG - Northwest Region	164107	Gas Storage Est NW-ANR	Gas Only
760	EDG - Northwest Region	164130	Gas Stored Undrgrnd NW-ANR	Gas Only
760	EDG - Northwest Region	173200	Unbilled Rev - Empire Dist Gas	Gas Only
760	EDG - Northwest Region	184413	FAS87 Pension - Capitalized	Gas Only
760	EDG - Northwest Region	184415	FAS106 HC - Capitalized (GAAP)	Gas Only
760	EDG - Northwest Region	184416	Healthcare - Capitalized	Gas Only
760	EDG - Northwest Region	184420	Admin & General Clearing	Gas Only
760	EDG - Northwest Region	184421	401 K Capitalized	Gas Only
760	EDG - Northwest Region	184490	Clearing FICA Asset Portion	Gas Only
760	EDG - Northwest Region	184491	Clear FUI to Assets	Gas Only
760	EDG - Northwest Region	184492	Clear SUI to Assets	Gas Only
760	EDG - Northwest Region	191130	Unrecov PGC Actual-NW-ANR	Gas Only
760	EDG - Northwest Region	191430	Actual Cost Adjust-NW-ANR	Gas Only

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760	EDG - Northwest Region	191630	Unrecov PGA Est NW-ANR	Gas Only
760	EDG - Northwest Region	191830	ACA Carrying Costs-NW	Gas Only
760	EDG - Northwest Region	232006	AP Natural Gas Estimate	Gas Only
760	EDG - Northwest Region	232810	AP Nat Gas South-SS	Gas Only
760	EDG - Northwest Region	232830	AP Nat Gas NW-ANR	Gas Only
760	EDG - Northwest Region	253015	Other Def Cr Cashout Holding	Gas Only
760	EDG - Northwest Region	408143	Prov-FOAB Taxes - Gas	Gas Only
760	EDG - Northwest Region	408531	Prov-Fed Unempl Cmpens Tax- Gas	Gas Only
760	EDG - Northwest Region	408532	Prov-St Unempl Compens Tax- Gas	Gas Only
760	EDG - Northwest Region	419022	Interest Income ACA-CC	Gas Only
760	EDG - Northwest Region	431202	Interest Expense ACA-CC	Gas Only
760	EDG - Northwest Region	904300	Uncollectible Acct Exp-Gas	Gas Only
760	EDG - Northwest Region	920001	EDE Billed Services - PR	Gas Only
760	EDG - Northwest Region	921000	Office Supplies & Exp - Gas	Gas Only
760	EDG - Northwest Region	921001	EDE Billed Services - Other	Gas Only
760	EDG - Northwest Region	926147	FAS87 Reg Asset Amort Exp	Gas Only
760	EDG - Northwest Region	926148	FAS87 Pens - Elec/Gas (GAAP)	Gas Only
760	EDG - Northwest Region	926149	FAS87 Pens - Reg Asset (5yr)	Gas Only
760	EDG - Northwest Region	926327	FAS106 HC - Reg Asst Amort Exp	Gas Only
760	EDG - Northwest Region	926328	FAS106 HC - Elec/Gas (GAAP)	Gas Only
760	EDG - Northwest Region	926329	Healthcare - Electric/Gas	Gas Only
760	EDG - Northwest Region	926555	401K - Electric/Gas	Gas Only
760	EDG - Northwest Region	935024	Building & Grounds Maintenance	Gas Only
760	EDG - Northwest Region	G80400	Natural Gas City Gate Purchase	Gas Only
760	EDG - Northwest Region	G80510	Purchased Gas Cost Adjustments	Gas Only
760	EDG - Northwest Region	G80810	Gas Withdrawn From Storage Db	Gas Only
760	EDG - Northwest Region	G80820	Gas Delivered to Storage Cr	Gas Only
761	EDG - NW - Maryville SC	100050	Projects Empire Gas North	Gas Only
761	EDG - NW - Maryville SC	100060	Projects Empire Gas Northwest	Gas Only
761	EDG - NW - Maryville SC	100070	Projects Empire Gas South	Gas Only

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761	EDG - NW - Maryville SC	100080	Projects Empire Gas Corporate	Gas Only
761	EDG - NW - Maryville SC	107000	Cwip-Electric/Gas	Gas Only
761	EDG - NW - Maryville SC	108001	Retirement WIP - Gas	Gas Only
761	EDG - NW - Maryville SC	135280	Other Working Fnd-Emp Cash Adv	Gas Only
761	EDG - NW - Maryville SC	142301	A/R Manual Unbil Transport-Gas	Gas Only
761	EDG - NW - Maryville SC	143103	Misc Receivables - Gas	Gas Only
761	EDG - NW - Maryville SC	143203	Employee Acct Rec EDG	Gas Only
761	EDG - NW - Maryville SC	143995	Inventory Customer Sales	Gas Only
761	EDG - NW - Maryville SC	154801	Materials - EDG	Gas Only
761	EDG - NW - Maryville SC	154802	Minor Materials - Gas	Gas Only
761	EDG - NW - Maryville SC	163801	EDG Stores Expense	Gas Only
761	EDG - NW - Maryville SC	163802	Conv & Seminars - Stores - Gas	Gas Only
761	EDG - NW - Maryville SC	173200	Unbilled Rev - Empire Dist Gas	Gas Only
761	EDG - NW - Maryville SC	184017	Misc Capital Clearing - Gas	Gas Only
761	EDG - NW - Maryville SC	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Gas Only
761	EDG - NW - Maryville SC	184392	Transp Clring - Light Duty-Gas	Gas Only
761	EDG - NW - Maryville SC	184396	Transp Clrng - Heavy Duty-Gas	Gas Only
761	EDG - NW - Maryville SC	184915	Small Tools	Gas Only
761	EDG - NW - Maryville SC	191130	Unrecov PGC Actual-NW-ANR	Gas Only
761	EDG - NW - Maryville SC	191330	Unrecov PGC UnbilId-NW-ANR	Gas Only
761	EDG - NW - Maryville SC	191430	Actual Cost Adjust-NW-ANR	Gas Only
761	EDG - NW - Maryville SC	191630	Unrecov PGA Est NW-ANR	Gas Only
761	EDG - NW - Maryville SC	235300	Customer Deposits - Gas	Gas Only
761	EDG - NW - Maryville SC	236931	City Tax Or Fee Accr Gas	Gas Only
761	EDG - NW - Maryville SC	237450	Interest on Customer Dep Gas	Gas Only
761	EDG - NW - Maryville SC	252300	Cust Advances for Const-Gas	Gas Only
761	EDG - NW - Maryville SC	253015	Other Def Cr Cashout Holding	Gas Only
761	EDG - NW - Maryville SC	403000	Depreciation Expense	Gas Only
761	EDG - NW - Maryville SC	408930	Prov-City Tax Or Fee-Elect/Gas	Gas Only
761	EDG - NW - Maryville SC	415000	Rev Merch Jobbing & Ctrct Wrk	Gas Only
761	EDG - NW - Maryville SC	416000	Exp Merch Jobbing & Ctrct Wrk	Gas Only
761	EDG - NW - Maryville SC	426114	Donations	Gas Only
761	EDG - NW - Maryville SC	426413	Civic Activities	Gas Only
761	EDG - NW - Maryville SC	480030	Residential Gas Sales	Gas Only

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761	EDG - NW - Maryville SC	481030	Commercial Firm Gas Revenue	Gas Only
761	EDG - NW - Maryville SC	481530	Industrial Firm Gas Revenue	Gas Only
761	EDG - NW - Maryville SC	482030	Oth Pub Auth Gas Rev	Gas Only
761	EDG - NW - Maryville SC	484030	Interdepartmental Sales Gas	Gas Only
761	EDG - NW - Maryville SC	487030	Forfeited Discounts Gas	Gas Only
761	EDG - NW - Maryville SC	488130	Returned Check Chgs Gas	Gas Only
761	EDG - NW - Maryville SC	488230	Reconnect Charges Gas	Gas Only
761	EDG - NW - Maryville SC	488231	Disconnect Charges - Gas	Gas Only
761	EDG - NW - Maryville SC	489331	Commercial Firm Transport Rev	Gas Only
761	EDG - NW - Maryville SC	489333	Commercial Transprt Rev	Gas Only
761	EDG - NW - Maryville SC	489334	Industrial Transprt Rev	Gas Only
761	EDG - NW - Maryville SC	902000	Read Meters - Gas	Gas Only
761	EDG - NW - Maryville SC	920000	Admin & General Salaries - Gas	Gas Only
761	EDG - NW - Maryville SC	920101	Mgmt & Admin - Executives	Gas Only
761	EDG - NW - Maryville SC	921000	Office Supplies & Exp - Gas	Gas Only
761	EDG - NW - Maryville SC	921011	Conv & Seminars-EDG	Gas Only
761	EDG - NW - Maryville SC	921045	Safety Expenses - EDG	Gas Only
761	EDG - NW - Maryville SC	921075	Telecommunications - EDG	Gas Only
761	EDG - NW - Maryville SC	921717	Employee Clothing	Gas Only
761	EDG - NW - Maryville SC	925300	Injuries & Damages - EDG	Gas Only
761	EDG - NW - Maryville SC	926218	Coffeeroom Supplies	Gas Only
761	EDG - NW - Maryville SC	929000	Duplicate Charges Credit	Gas Only
761	EDG - NW - Maryville SC	935024	Building & Grounds Maintenance	Gas Only
761	EDG - NW - Maryville SC	935026	Building Maintenance	Gas Only
761	EDG - NW - Maryville SC	935520	Telephone Expenses-Telecomm	Gas Only
761	EDG - NW - Maryville SC	G80501	Cost of Unbilled Revenue	Gas Only
761	EDG - NW - Maryville SC	G80510	Purchased Gas Cost Adjustments	Gas Only
761	EDG - NW - Maryville SC	G85601	Electric Bills - Rectifiers	Gas Only
761	EDG - NW - Maryville SC	G85610	Trans ROW Clearng GR-2009- 0434	Gas Only
761	EDG - NW - Maryville SC	G87000	Ops Supervision and Engin	Gas Only
761	EDG - NW - Maryville SC	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
761	EDG - NW - Maryville SC	G87401	Perf Distrib Main Locates-Gas	Gas Only
761	EDG - NW - Maryville SC	G87402	Routine Leak Surv Mains & Svcs	Gas Only

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761	EDG - NW - Maryville SC	G87500	Dist Meas & Reg Stat-General	Gas Only
761	EDG - NW - Maryville SC	G87700	Dist Meas & Reg Stat-City Gate	Gas Only
761	EDG - NW - Maryville SC	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
761	EDG - NW - Maryville SC	G87801	Perf Connects/Discon/Recon-Gas	Gas Only
761	EDG - NW - Maryville SC	G87900	Dist Customer Installations	Gas Only
761	EDG - NW - Maryville SC	G88000	Dist Ops Other Expense	Gas Only
761	EDG - NW - Maryville SC	G88001	Co Used Gas O&M Offset	Gas Only
761	EDG - NW - Maryville SC	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
761	EDG - NW - Maryville SC	G89000	Ds Mnt Meas & Reg Stat Eq-Ind	Gas Only
761	EDG - NW - Maryville SC	G89200	Dist Maint of Services	Gas Only
770	EDG - South Region	100070	Projects Empire Gas South	Gas Only
770	EDG - South Region	107000	Cwip-Electric/Gas	Gas Only
770	EDG - South Region	108001	Retirement WIP - Gas	Gas Only
770	EDG - South Region	142301	A/R Manual Unbil Transport-Gas	Gas Only
770	EDG - South Region	143103	Misc Receivables - Gas	Gas Only
770	EDG - South Region	144500	Bad Debt Reserve - Gas	Gas Only
770	EDG - South Region	164100	Gas Storage Est South-SS	Gas Only
770	EDG - South Region	164110	Gas Stored Undergrnd South-SS	Gas Only
770	EDG - South Region	173200	Unbilled Rev - Empire Dist Gas	Gas Only
770	EDG - South Region	174005	Exchange Gas Receivable PEPL	Gas Only
770	EDG - South Region	175100	Derivative Inst Assets-Current	Gas Only
770	EDG - South Region	175500	Deriv Inst Assets-NonCurrent	Gas Only
770	EDG - South Region	176100	Derivtv Instr Asset Hedge Cur	Gas Only
770	EDG - South Region	184413	FAS87 Pension - Capitalized	Gas Only
770	EDG - South Region	184415	FAS106 HC - Capitalized (GAAP)	Gas Only
770	EDG - South Region	184416	Healthcare - Capitalized	Gas Only
770	EDG - South Region	184420	Admin & General Clearing	Gas Only
770	EDG - South Region	184421	401 K Capitalized	Gas Only
770	EDG - South Region	184490	Clearing FICA Asset Portion	Gas Only
770	EDG - South Region	184491	Clear FUI to Assets	Gas Only
770	EDG - South Region	184492	Clear SUI to Assets	Gas Only
770	EDG - South Region	191110	Unrecov PGC Actual-South-SS	Gas Only
770	EDG - South Region	191310	Unrecov PGC Unbilled-SO-SS	Gas Only



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770	EDG - South Region	191410	Actual Cost Adjust-SO-SS	Gas Only
770	EDG - South Region	191510	Unrecov PGA Deriv-Realized-SO	Gas Only
770	EDG - South Region	191511	Unrecov PGA Deriv-UnrealizedSO	Gas Only
770	EDG - South Region	191610	Unrecov PGA Est SO-SS	Gas Only
770	EDG - South Region	191810	ACA Carrying Costs-SO	Gas Only
770	EDG - South Region	232006	AP Natural Gas Estimate	Gas Only
770	EDG - South Region	232810	AP Nat Gas South-SS	Gas Only
770	EDG - South Region	232850	Manual A/P Accrual EDG	Gas Only
770	EDG - South Region	236600	Property Taxes Accrued	Gas Only
770	EDG - South Region	244100	Derivative Inst Liab-Current	Gas Only
770	EDG - South Region	244500	Deriv Inst Liab-NonCurrent	Gas Only
770	EDG - South Region	253015	Other Def Cr Cashout Holding	Gas Only
770	EDG - South Region	408143	Prov-FOAB Taxes - Gas	Gas Only
770	EDG - South Region	408531	Prov-Fed Unempl Cmpens Tax-Gas	Gas Only
770	EDG - South Region	408532	Prov-St Unempl Compens Tax-Gas	Gas Only
770	EDG - South Region	415000	Rev Merch Jobbing & Ctrct Wrk	Gas Only
770	EDG - South Region	419022	Interest Income ACA-CC	Gas Only
770	EDG - South Region	431202	Interest Expense ACA-CC	Gas Only
770	EDG - South Region	480030	Residential Gas Sales	Gas Only
770	EDG - South Region	481030	Commercial Firm Gas Revenue	Gas Only
770	EDG - South Region	481530	Industrial Firm Gas Revenue	Gas Only
770	EDG - South Region	482030	Oth Pub Auth Gas Rev	Gas Only
770	EDG - South Region	489334	Industrial Transprt Rev	Gas Only
770	EDG - South Region	904300	Uncollectible Acct Exp-Gas	Gas Only
770	EDG - South Region	920001	EDE Billed Services - PR	Gas Only
770	EDG - South Region	921001	EDE Billed Services - Other	Gas Only
770	EDG - South Region	926147	FAS87 Reg Asset Amort Exp	Gas Only
770	EDG - South Region	926148	FAS87 Pens - Elec/Gas (GAAP)	Gas Only
770	EDG - South Region	926149	FAS87 Pens - Reg Asset (5yr)	Gas Only
770	EDG - South Region	926327	FAS106 HC - Reg Asst Amort Exp	Gas Only

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770	EDG - South Region	926328	FAS106 HC - Elec/Gas (GAAP)	Gas Only
770	EDG - South Region	926329	Healthcare - Electric/Gas	Gas Only
770	EDG - South Region	926555	401K - Electric/Gas	Gas Only
770	EDG - South Region	G80400	Natural Gas City Gate Purchase	Gas Only
770	EDG - South Region	G80501	Cost of Unbilled Revenue	Gas Only
770	EDG - South Region	G80510	Purchased Gas Cost Adjustments	Gas Only
770	EDG - South Region	G80520	Financial Gas Cost Adj	Gas Only
770	EDG - South Region	G80810	Gas Withdrawn From Storage Db	Gas Only
770	EDG - South Region	G80820	Gas Delivered to Storage Cr	Gas Only
771	EDG - South - Platte City SC	100070	Projects Empire Gas South	Gas Only
771	EDG - South - Platte City SC	100080	Projects Empire Gas Corporate	Gas Only
771	EDG - South - Platte City SC	107000	Cwip-Electric/Gas	Gas Only
771	EDG - South - Platte City SC	108001	Retirement WIP - Gas	Gas Only
771	EDG - South - Platte City SC	154801	Materials - EDG	Gas Only
771	EDG - South - Platte City SC	163801	EDG Stores Expense	Gas Only
771	EDG - South - Platte City SC	184017	Misc Capital Clearing - Gas	Gas Only
771	EDG - South - Platte City SC	184392	Transp Clring - Light Duty-Gas	Gas Only
771	EDG - South - Platte City SC	184396	Transp Clrng - Heavy Duty-Gas	Gas Only
771	EDG - South - Platte City SC	184915	Small Tools	Gas Only
771	EDG - South - Platte City SC	191110	Unrecov PGC Actual-South-SS	Gas Only
771	EDG - South - Platte City SC	235300	Customer Deposits - Gas	Gas Only
771	EDG - South - Platte City SC	236931	City Tax Or Fee Accr Gas	Gas Only
771	EDG - South - Platte City SC	237450	Interest on Customer Dep Gas	Gas Only
771	EDG - South - Platte City SC	253015	Other Def Cr Cashout Holding	Gas Only
771	EDG - South - Platte City SC	403000	Depreciation Expense	Gas Only
771	EDG - South - Platte City SC	408930	Prov-City Tax Or Fee-Elect/Gas	Gas Only
771	EDG - South - Platte City SC	416000	Exp Merch Jobbing & Ctrct Wrk	Gas Only
771	EDG - South - Platte City SC	426413	Civic Activities	Gas Only
771	EDG - South - Platte City SC	480030	Residential Gas Sales	Gas Only
771	EDG - South - Platte City SC	481030	Commercial Firm Gas Revenue	Gas Only
771	EDG - South - Platte City SC	481530	Industrial Firm Gas Revenue	Gas Only
771	EDG - South - Platte City SC	482030	Oth Pub Auth Gas Rev	Gas Only
771	EDG - South - Platte City SC	484030	Interdepartmental Sales Gas	Gas Only

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771	EDG - South - Platte City SC	487030	Forfeited Discounts Gas	Gas Only
771	EDG - South - Platte City SC	488130	Returned Check Chgs Gas	Gas Only
771	EDG - South - Platte City SC	488230	Reconnect Charges Gas	Gas Only
771	EDG - South - Platte City SC	488231	Disconnect Charges - Gas	Gas Only
771	EDG - South - Platte City SC	489331	Commercial Firm Transport Rev	Gas Only
771	EDG - South - Platte City SC	489333	Commercial Transprt Rev	Gas Only
771	EDG - South - Platte City SC	489334	Industrial Transprt Rev	Gas Only
771	EDG - South - Platte City SC	901025	Safety Exp-Customer Service	Gas Only
771	EDG - South - Platte City SC	902000	Read Meters - Gas	Gas Only
771	EDG - South - Platte City SC	909313	Newspaper Promotion	Gas Only
771	EDG - South - Platte City SC	909316	Other Promotion	Gas Only
771	EDG - South - Platte City SC	912011	Conferences	Gas Only
771	EDG - South - Platte City SC	920000	Admin & General Salaries - Gas	Gas Only
771	EDG - South - Platte City SC	920101	Mgmt & Admin - Executives	Gas Only
771	EDG - South - Platte City SC	921000	Office Supplies & Exp - Gas	Gas Only
771	EDG - South - Platte City SC	921011	Conv & Seminars-EDG	Gas Only
771	EDG - South - Platte City SC	921045	Safety Expenses - EDG	Gas Only
771	EDG - South - Platte City SC	921075	Telecommunications - EDG	Gas Only
771	EDG - South - Platte City SC	921470	Hardware Maintenance	Gas Only
771	EDG - South - Platte City SC	921705	Regulatory Applications - Exp	Gas Only
771	EDG - South - Platte City SC	921717	Employee Clothing	Gas Only
771	EDG - South - Platte City SC	926218	Coffeeroom Supplies	Gas Only
771	EDG - South - Platte City SC	929000	Duplicate Charges Credit	Gas Only
771	EDG - South - Platte City SC	930248	Chamber Of Commerce Dues	Gas Only
771	EDG - South - Platte City SC	935024	Building & Grounds Maintenance	Gas Only
771	EDG - South - Platte City SC	935026	Building Maintenance	Gas Only
771	EDG - South - Platte City SC	935098	Computer Maintenance	Gas Only
771	EDG - South - Platte City SC	935520	Telephone Expenses-Telecomm	Gas Only
771	EDG - South - Platte City SC	G85600	Trans Mains Expense	Gas Only
771	EDG - South - Platte City SC	G87000	Ops Supervision and Engin	Gas Only
771	EDG - South - Platte City SC	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
771	EDG - South - Platte City SC	G87401	Perf Distrib Main Locates-Gas	Gas Only
771	EDG - South - Platte City SC	G87402	Routine Leak Surv Mains & Svcs	Gas Only
771	EDG - South - Platte City SC	G87500	Dist Meas & Reg Stat-General	Gas Only
771	EDG - South - Platte City SC	G87700	Dist Meas & Reg Stat-City Gate	Gas Only

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771	EDG - South - Platte City SC	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
771	EDG - South - Platte City SC	G87801	Perf Connects/Discon/Recon-Gas	Gas Only
771	EDG - South - Platte City SC	G87900	Dist Customer Installations	Gas Only
771	EDG - South - Platte City SC	G88000	Dist Ops Other Expense	Gas Only
771	EDG - South - Platte City SC	G88001	Co Used Gas O&M Offset	Gas Only
771	EDG - South - Platte City SC	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
771	EDG - South - Platte City SC	G89200	Dist Maint of Services	Gas Only
772	EDG - South - Henrietta SSC	100070	Projects Empire Gas South	Gas Only
772	EDG - South - Henrietta SSC	107000	Cwip-Electric/Gas	Gas Only
772	EDG - South - Henrietta SSC	108001	Retirement WIP - Gas	Gas Only
772	EDG - South - Henrietta SSC	143103	Misc Receivables - Gas	Gas Only
772	EDG - South - Henrietta SSC	143203	Employee Acct Rec EDG	Gas Only
772	EDG - South - Henrietta SSC	143999	Receivables Refund Clearing	Gas Only
772	EDG - South - Henrietta SSC	154801	Materials - EDG	Gas Only
772	EDG - South - Henrietta SSC	163801	EDG Stores Expense	Gas Only
772	EDG - South - Henrietta SSC	184017	Misc Capital Clearing - Gas	Gas Only
772	EDG - South - Henrietta SSC	184392	Transp Clring - Light Duty-Gas	Gas Only
772	EDG - South - Henrietta SSC	184396	Transp Clrng - Heavy Duty-Gas	Gas Only
772	EDG - South - Henrietta SSC	184915	Small Tools	Gas Only
772	EDG - South - Henrietta SSC	252300	Cust Advances for Const-Gas	Gas Only
772	EDG - South - Henrietta SSC	426114	Donations	Gas Only

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772	EDG - South - Henrietta SSC	426413	Civic Activities	Gas Only
772	EDG - South - Henrietta SSC	901025	Safety Exp-Customer Service	Gas Only
772	EDG - South - Henrietta SSC	902000	Read Meters - Gas	Gas Only
772	EDG - South - Henrietta SSC	912011	Conferences	Gas Only
772	EDG - South - Henrietta SSC	920000	Admin & General Salaries - Gas	Gas Only
772	EDG - South - Henrietta SSC	920101	Mgmt & Admin - Executives	Gas Only
772	EDG - South - Henrietta SSC	921000	Office Supplies & Exp - Gas	Gas Only
772	EDG - South - Henrietta SSC	921045	Safety Expenses - EDG	Gas Only
772	EDG - South - Henrietta SSC	921075	Telecommunications - EDG	Gas Only
772	EDG - South - Henrietta SSC	921102	Mgmt & Admin-Exp-Executives	Gas Only
772	EDG - South - Henrietta SSC	921717	Employee Clothing	Gas Only
772	EDG - South - Henrietta SSC	926218	Coffeeroom Supplies	Gas Only
772	EDG - South - Henrietta SSC	929000	Duplicate Charges Credit	Gas Only
772	EDG - South - Henrietta SSC	930248	Chamber Of Commerce Dues	Gas Only
772	EDG - South - Henrietta SSC	931281	Building Rental	Gas Only
772	EDG - South - Henrietta SSC	935024	Building & Grounds Maintenance	Gas Only
772	EDG - South - Henrietta SSC	935026	Building Maintenance	Gas Only
772	EDG - South - Henrietta SSC	935520	Telephone Expenses-Telecomm	Gas Only

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772	EDG - South - Henrietta SSC	G87000	Ops Supervision and Engin	Gas Only
772	EDG - South - Henrietta SSC	G87200	Dist Compr Stat Labr & Exp	Gas Only
772	EDG - South - Henrietta SSC	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
772	EDG - South - Henrietta SSC	G87401	Perf Distrib Main Locates-Gas	Gas Only
772	EDG - South - Henrietta SSC	G87402	Routine Leak Surv Mains & Svcs	Gas Only
772	EDG - South - Henrietta SSC	G87500	Dist Meas & Reg Stat-General	Gas Only
772	EDG - South - Henrietta SSC	G87700	Dist Meas & Reg Stat-City Gate	Gas Only
772	EDG - South - Henrietta SSC	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
772	EDG - South - Henrietta SSC	G87801	Perf Connects/Discon/Recon- Gas	Gas Only
772	EDG - South - Henrietta SSC	G87900	Dist Customer Installations	Gas Only
772	EDG - South - Henrietta SSC	G88000	Dist Ops Other Expense	Gas Only
772	EDG - South - Henrietta SSC	G88001	Co Used Gas O&M Offset	Gas Only
772	EDG - South - Henrietta SSC	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
772	EDG - South - Henrietta SSC	G89200	Dist Maint of Services	Gas Only
772	EDG - South - Henrietta SSC	G89400	Dist Maint of Other Equip	Gas Only
773	EDG - South - Sedalia SC	100070	Projects Empire Gas South	Gas Only
773	EDG - South - Sedalia SC	100080	Projects Empire Gas Corporate	Gas Only
773	EDG - South - Sedalia SC	107000	Cwip-Electric/Gas	Gas Only
773	EDG - South - Sedalia SC	108001	Retirement WIP - Gas	Gas Only
773	EDG - South - Sedalia SC	142300	Cust Accts Receivable - Gas	Gas Only
773	EDG - South - Sedalia SC	142303	A/R Customer Finance Prog-Gas	Gas Only

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773	EDG - South - Sedalia SC	142399	A/R Other - Gas	Gas Only
773	EDG - South - Sedalia SC	143103	Misc Receivables - Gas	Gas Only
773	EDG - South - Sedalia SC	143203	Employee Acct Rec EDG	Gas Only
773	EDG - South - Sedalia SC	154801	Materials - EDG	Gas Only
773	EDG - South - Sedalia SC	154802	Minor Materials - Gas	Gas Only
773	EDG - South - Sedalia SC	163801	EDG Stores Expense	Gas Only
773	EDG - South - Sedalia SC	184017	Misc Capital Clearing - Gas	Gas Only
773	EDG - South - Sedalia SC	184392	Transp Clring - Light Duty-Gas	Gas Only
773	EDG - South - Sedalia SC	184396	Transp Clrng - Heavy Duty-Gas	Gas Only
773	EDG - South - Sedalia SC	184915	Small Tools	Gas Only
773	EDG - South - Sedalia SC	191110	Unrecov PGC Actual-South-SS	Gas Only
773	EDG - South - Sedalia SC	235300	Customer Deposits - Gas	Gas Only
773	EDG - South - Sedalia SC	236931	City Tax Or Fee Accr Gas	Gas Only
773	EDG - South - Sedalia SC	237450	Interest on Customer Dep Gas	Gas Only
773	EDG - South - Sedalia SC	242031	Experimental Low IncProg EDG	Gas Only
773	EDG - South - Sedalia SC	253015	Other Def Cr Cashout Holding	Gas Only
773	EDG - South - Sedalia SC	403000	Depreciation Expense	Gas Only
773	EDG - South - Sedalia SC	408930	Prov-City Tax Or Fee-Elect/Gas	Gas Only
773	EDG - South - Sedalia SC	426114	Donations	Gas Only
773	EDG - South - Sedalia SC	426413	Civic Activities	Gas Only
773	EDG - South - Sedalia SC	480030	Residential Gas Sales	Gas Only
773	EDG - South - Sedalia SC	481030	Commercial Firm Gas Revenue	Gas Only
773	EDG - South - Sedalia SC	481530	Industrial Firm Gas Revenue	Gas Only
773	EDG - South - Sedalia SC	482030	Oth Pub Auth Gas Rev	Gas Only
773	EDG - South - Sedalia SC	484030	Interdepartmental Sales Gas	Gas Only
773	EDG - South - Sedalia SC	487030	Forfeited Discounts Gas	Gas Only
773	EDG - South - Sedalia SC	488130	Returned Check Chgs Gas	Gas Only
773	EDG - South - Sedalia SC	488230	Reconnect Charges Gas	Gas Only
773	EDG - South - Sedalia SC	488231	Disconnect Charges - Gas	Gas Only
773	EDG - South - Sedalia SC	488430	Misc Service Rev Gas	Gas Only
773	EDG - South - Sedalia SC	489331	Commercial Firm Transport Rev	Gas Only
773	EDG - South - Sedalia SC	489332	Industrial Firm Transport Rev	Gas Only
773	EDG - South - Sedalia SC	489333	Commercial Transprt Rev	Gas Only
773	EDG - South - Sedalia SC	489334	Industrial Transprt Rev	Gas Only
773	EDG - South - Sedalia SC	902000	Read Meters - Gas	Gas Only

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773	EDG - South - Sedalia SC	905031	General Office Exp-Cust Acct	Gas Only
773	EDG - South - Sedalia SC	905998	Experimental Low Inc Prog EDG	Gas Only
773	EDG - South - Sedalia SC	920000	Admin & General Salaries - Gas	Gas Only
773	EDG - South - Sedalia SC	920101	Mgmt & Admin - Executives	Gas Only
773	EDG - South - Sedalia SC	921000	Office Supplies & Exp - Gas	Gas Only
773	EDG - South - Sedalia SC	921011	Conv & Seminars-EDG	Gas Only
773	EDG - South - Sedalia SC	921045	Safety Expenses - EDG	Gas Only
773	EDG - South - Sedalia SC	921075	Telecommunications - EDG	Gas Only
773	EDG - South - Sedalia SC	921102	Mgmt & Admin-Exp-Executives	Gas Only
773	EDG - South - Sedalia SC	921717	Employee Clothing	Gas Only
773	EDG - South - Sedalia SC	926218	Coffeeroom Supplies	Gas Only
773	EDG - South - Sedalia SC	929000	Duplicate Charges Credit	Gas Only
773	EDG - South - Sedalia SC	935024	Building & Grounds Maintenance	Gas Only
773	EDG - South - Sedalia SC	935026	Building Maintenance	Gas Only
773	EDG - South - Sedalia SC	935520	Telephone Expenses-Telecomm	Gas Only
773	EDG - South - Sedalia SC	999991	Acct Entry Type Default-Reg	Gas Only
773	EDG - South - Sedalia SC	G85600	Trans Mains Expense	Gas Only
773	EDG - South - Sedalia SC	G85601	Electric Bills - Rectifiers	Gas Only
773	EDG - South - Sedalia SC	G85610	Trans ROW Clearng GR-2009-0434	Gas Only
773	EDG - South - Sedalia SC	G87000	Ops Supervision and Engin	Gas Only
773	EDG - South - Sedalia SC	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
773	EDG - South - Sedalia SC	G87401	Perf Distrib Main Locates-Gas	Gas Only
773	EDG - South - Sedalia SC	G87402	Routine Leak Surv Mains & Svcs	Gas Only
773	EDG - South - Sedalia SC	G87500	Dist Meas & Reg Stat-General	Gas Only
773	EDG - South - Sedalia SC	G87700	Dist Meas & Reg Stat-City Gate	Gas Only
773	EDG - South - Sedalia SC	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
773	EDG - South - Sedalia SC	G87801	Perf Connects/Discon/Recon-Gas	Gas Only
773	EDG - South - Sedalia SC	G87900	Dist Customer Installations	Gas Only
773	EDG - South - Sedalia SC	G88000	Dist Ops Other Expense	Gas Only
773	EDG - South - Sedalia SC	G88001	Co Used Gas O&M Offset	Gas Only
773	EDG - South - Sedalia SC	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
773	EDG - South - Sedalia SC	G88800	Dist Maint Compr Station Equip	Gas Only
773	EDG - South - Sedalia SC	G88900	DsMnt Meas & Reg Stat Eq-Gen	Gas Only



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773	EDG - South - Sedalia SC	G89000	Ds Mnt Meas & Reg Stat Eq-Ind	Gas Only
773	EDG - South - Sedalia SC	G89100	Ds Mnt Ms & Reg Stat Eq-City G	Gas Only
773	EDG - South - Sedalia SC	G89200	Dist Maint of Services	Gas Only
774	EDG - South - Marshall SSC	100070	Projects Empire Gas South	Gas Only
774	EDG - South - Marshall SSC	107000	Cwip-Electric/Gas	Gas Only
774	EDG - South - Marshall SSC	108001	Retirement WIP - Gas	Gas Only
774	EDG - South - Marshall SSC	154801	Materials - EDG	Gas Only
774	EDG - South - Marshall SSC	184017	Misc Capital Clearing - Gas	Gas Only
774	EDG - South - Marshall SSC	184392	Transp Clring - Light Duty-Gas	Gas Only
774	EDG - South - Marshall SSC	184396	Transp Clrng - Heavy Duty-Gas	Gas Only
774	EDG - South - Marshall SSC	184915	Small Tools	Gas Only
774	EDG - South - Marshall SSC	426413	Civic Activities	Gas Only
774	EDG - South - Marshall SSC	902000	Read Meters - Gas	Gas Only
774	EDG - South - Marshall SSC	920000	Admin & General Salaries - Gas	Gas Only
774	EDG - South - Marshall SSC	921000	Office Supplies & Exp - Gas	Gas Only
774	EDG - South - Marshall SSC	921011	Conv & Seminars-EDG	Gas Only
774	EDG - South - Marshall SSC	921045	Safety Expenses - EDG	Gas Only
774	EDG - South - Marshall SSC	921075	Telecommunications - EDG	Gas Only
774	EDG - South - Marshall SSC	921717	Employee Clothing	Gas Only
774	EDG - South - Marshall SSC	926218	Coffeeroom Supplies	Gas Only
774	EDG - South - Marshall SSC	929000	Duplicate Charges Credit	Gas Only
774	EDG - South - Marshall SSC	930248	Chamber Of Commerce Dues	Gas Only
774	EDG - South - Marshall SSC	931281	Building Rental	Gas Only
774	EDG - South - Marshall SSC	935024	Building & Grounds Maintenance	Gas Only
774	EDG - South - Marshall SSC	935026	Building Maintenance	Gas Only
774	EDG - South - Marshall SSC	935520	Telephone Expenses-Telecomm	Gas Only
774	EDG - South - Marshall SSC	G85600	Trans Mains Expense	Gas Only
774	EDG - South - Marshall SSC	G87000	Ops Supervision and Engin	Gas Only
774	EDG - South - Marshall SSC	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
774	EDG - South - Marshall SSC	G87401	Perf Distrib Main Locates-Gas	Gas Only
774	EDG - South - Marshall SSC	G87402	Routine Leak Surv Mains & Svcs	Gas Only
774	EDG - South - Marshall SSC	G87500	Dist Meas & Reg Stat-General	Gas Only
774	EDG - South - Marshall SSC	G87700	Dist Meas & Reg Stat-City Gate	Gas Only
774	EDG - South - Marshall SSC	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
774	EDG - South - Marshall SSC	G87801	Perf Connects/Discon/Recon-	Gas Only

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			Gas	
774	EDG - South - Marshall SSC	G87900	Dist Customer Installations	Gas Only
774	EDG - South - Marshall SSC	G88000	Dist Ops Other Expense	Gas Only
774	EDG - South - Marshall SSC	G88001	Co Used Gas O&M Offset	Gas Only
774	EDG - South - Marshall SSC	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
774	EDG - South - Marshall SSC	G88900	DsMnt Meas & Reg Stat Eq-Gen	Gas Only
774	EDG - South - Marshall SSC	G89000	Ds Mnt Meas & Reg Stat Eq-Ind	Gas Only
774	EDG - South - Marshall SSC	G89200	Dist Maint of Services	Gas Only
775	EDG - South - Clinton SC	100007	Projects Account EDE Holdings	Gas Only
775	EDG - South - Clinton SC	100050	Projects Empire Gas North	Gas Only
775	EDG - South - Clinton SC	100070	Projects Empire Gas South	Gas Only
775	EDG - South - Clinton SC	100080	Projects Empire Gas Corporate	Gas Only
775	EDG - South - Clinton SC	107000	Cwip-Electric/Gas	Gas Only
775	EDG - South - Clinton SC	108001	Retirement WIP - Gas	Gas Only
775	EDG - South - Clinton SC	143103	Misc Receivables - Gas	Gas Only
775	EDG - South - Clinton SC	143995	Inventory Customer Sales	Gas Only
775	EDG - South - Clinton SC	154801	Materials - EDG	Gas Only
775	EDG - South - Clinton SC	154802	Minor Materials - Gas	Gas Only
775	EDG - South - Clinton SC	163801	EDG Stores Expense	Gas Only
775	EDG - South - Clinton SC	163996	Inventory Reconciliation	Gas Only
775	EDG - South - Clinton SC	184017	Misc Capital Clearing - Gas	Gas Only
775	EDG - South - Clinton SC	184392	Transp Clring - Light Duty-Gas	Gas Only
775	EDG - South - Clinton SC	184396	Transp Clrng - Heavy Duty-Gas	Gas Only
775	EDG - South - Clinton SC	184915	Small Tools	Gas Only
775	EDG - South - Clinton SC	191110	Unrecov PGC Actual-South-SS	Gas Only
775	EDG - South - Clinton SC	235300	Customer Deposits - Gas	Gas Only
775	EDG - South - Clinton SC	236931	City Tax Or Fee Accr Gas	Gas Only
775	EDG - South - Clinton SC	237450	Interest on Customer Dep Gas	Gas Only
775	EDG - South - Clinton SC	253015	Other Def Cr Cashout Holding	Gas Only
775	EDG - South - Clinton SC	403000	Depreciation Expense	Gas Only
775	EDG - South - Clinton SC	408930	Prov-City Tax Or Fee-Elect/Gas	Gas Only
775	EDG - South - Clinton SC	415000	Rev Merch Jobbing & Ctrct Wrk	Gas Only
775	EDG - South - Clinton SC	416000	Exp Merch Jobbing & Ctrct Wrk	Gas Only
775	EDG - South - Clinton SC	426114	Donations	Gas Only
775	EDG - South - Clinton SC	426413	Civic Activities	Gas Only

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775	EDG - South - Clinton SC	480030	Residential Gas Sales	Gas Only
775	EDG - South - Clinton SC	481030	Commercial Firm Gas Revenue	Gas Only
775	EDG - South - Clinton SC	481530	Industrial Firm Gas Revenue	Gas Only
775	EDG - South - Clinton SC	482030	Oth Pub Auth Gas Rev	Gas Only
775	EDG - South - Clinton SC	484030	Interdepartmental Sales Gas	Gas Only
775	EDG - South - Clinton SC	487030	Forfeited Discounts Gas	Gas Only
775	EDG - South - Clinton SC	488130	Returned Check Chgs Gas	Gas Only
775	EDG - South - Clinton SC	488230	Reconnect Charges Gas	Gas Only
775	EDG - South - Clinton SC	488231	Disconnect Charges - Gas	Gas Only
775	EDG - South - Clinton SC	488430	Misc Service Rev Gas	Gas Only
775	EDG - South - Clinton SC	489331	Commercial Firm Transport Rev	Gas Only
775	EDG - South - Clinton SC	489332	Industrial Firm Transport Rev	Gas Only
775	EDG - South - Clinton SC	489333	Commercial Transprt Rev	Gas Only
775	EDG - South - Clinton SC	489334	Industrial Transprt Rev	Gas Only
775	EDG - South - Clinton SC	902000	Read Meters - Gas	Gas Only
775	EDG - South - Clinton SC	920000	Admin & General Salaries - Gas	Gas Only
775	EDG - South - Clinton SC	920101	Mgmt & Admin - Executives	Gas Only
775	EDG - South - Clinton SC	921000	Office Supplies & Exp - Gas	Gas Only
775	EDG - South - Clinton SC	921011	Conv & Seminars-EDG	Gas Only
775	EDG - South - Clinton SC	921045	Safety Expenses - EDG	Gas Only
775	EDG - South - Clinton SC	921075	Telecommunications - EDG	Gas Only
775	EDG - South - Clinton SC	921102	Mgmt & Admin-Exp-Executives	Gas Only
775	EDG - South - Clinton SC	921702	Mgmt & Admin - Expenses	Gas Only
775	EDG - South - Clinton SC	921717	Employee Clothing	Gas Only
775	EDG - South - Clinton SC	926216	Employee Information	Gas Only
775	EDG - South - Clinton SC	926218	Coffeeroom Supplies	Gas Only
775	EDG - South - Clinton SC	929000	Duplicate Charges Credit	Gas Only
775	EDG - South - Clinton SC	935024	Building & Grounds Maintenance	Gas Only
775	EDG - South - Clinton SC	935026	Building Maintenance	Gas Only
775	EDG - South - Clinton SC	935520	Telephone Expenses-Telecomm	Gas Only
775	EDG - South - Clinton SC	G39100	Gen Plt-Office Furn & Equip	Gas Only
775	EDG - South - Clinton SC	G85601	Electric Bills - Rectifiers	Gas Only
775	EDG - South - Clinton SC	G85610	Trans ROW Clearng GR-2009-0434	Gas Only
775	EDG - South - Clinton SC	G87000	Ops Supervision and Engin	Gas Only

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775	EDG - South - Clinton SC	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
775	EDG - South - Clinton SC	G87401	Perf Distrib Main Locates-Gas	Gas Only
775	EDG - South - Clinton SC	G87402	Routine Leak Surv Mains & Svcs	Gas Only
775	EDG - South - Clinton SC	G87500	Dist Meas & Reg Stat-General	Gas Only
775	EDG - South - Clinton SC	G87700	Dist Meas & Reg Stat-City Gate	Gas Only
775	EDG - South - Clinton SC	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
775	EDG - South - Clinton SC	G87801	Perf Connects/Discon/Recon-Gas	Gas Only
775	EDG - South - Clinton SC	G87900	Dist Customer Installations	Gas Only
775	EDG - South - Clinton SC	G88000	Dist Ops Other Expense	Gas Only
775	EDG - South - Clinton SC	G88001	Co Used Gas O&M Offset	Gas Only
775	EDG - South - Clinton SC	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
775	EDG - South - Clinton SC	G89000	Ds Mnt Meas & Reg Stat Eq-Ind	Gas Only
775	EDG - South - Clinton SC	G89200	Dist Maint of Services	Gas Only
776	EDG - South - Nevada SSC	100060	Projects Empire Gas Northwest	Gas Only
776	EDG - South - Nevada SSC	100070	Projects Empire Gas South	Gas Only
776	EDG - South - Nevada SSC	107000	Cwip-Electric/Gas	Gas Only
776	EDG - South - Nevada SSC	108001	Retirement WIP - Gas	Gas Only
776	EDG - South - Nevada SSC	143103	Misc Receivables - Gas	Gas Only
776	EDG - South - Nevada SSC	143995	Inventory Customer Sales	Gas Only
776	EDG - South - Nevada SSC	154801	Materials - EDG	Gas Only
776	EDG - South - Nevada SSC	154802	Minor Materials - Gas	Gas Only
776	EDG - South - Nevada SSC	163801	EDG Stores Expense	Gas Only
776	EDG - South - Nevada SSC	163996	Inventory Reconciliation	Gas Only
776	EDG - South - Nevada SSC	184017	Misc Capital Clearing - Gas	Gas Only
776	EDG - South - Nevada SSC	184392	Transp Clring - Light Duty-Gas	Gas Only
776	EDG - South - Nevada SSC	184396	Transp Clrng - Heavy Duty-Gas	Gas Only
776	EDG - South - Nevada SSC	184915	Small Tools	Gas Only
776	EDG - South - Nevada SSC	252300	Cust Advances for Const-Gas	Gas Only
776	EDG - South - Nevada SSC	426413	Civic Activities	Gas Only
776	EDG - South - Nevada SSC	902000	Read Meters - Gas	Gas Only
776	EDG - South - Nevada SSC	920000	Admin & General Salaries - Gas	Gas Only
776	EDG - South - Nevada SSC	920101	Mgmt & Admin - Executives	Gas Only
776	EDG - South - Nevada SSC	921000	Office Supplies & Exp - Gas	Gas Only
776	EDG - South - Nevada SSC	921011	Conv & Seminars-EDG	Gas Only

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776	EDG - South - Nevada SSC	921045	Safety Expenses - EDG	Gas Only
776	EDG - South - Nevada SSC	921075	Telecommunications - EDG	Gas Only
776	EDG - South - Nevada SSC	921102	Mgmt & Admin-Exp-Executives	Gas Only
776	EDG - South - Nevada SSC	921502	Mgmt & Administrative - Exp-Hr	Gas Only
776	EDG - South - Nevada SSC	921702	Mgmt & Admin - Expenses	Gas Only
776	EDG - South - Nevada SSC	921717	Employee Clothing	Gas Only
776	EDG - South - Nevada SSC	926218	Coffeeroom Supplies	Gas Only
776	EDG - South - Nevada SSC	929000	Duplicate Charges Credit	Gas Only
776	EDG - South - Nevada SSC	930106	Local Advertising	Gas Only
776	EDG - South - Nevada SSC	931280	Rents-Corp	Gas Only
776	EDG - South - Nevada SSC	935024	Building & Grounds Maintenance	Gas Only
776	EDG - South - Nevada SSC	935026	Building Maintenance	Gas Only
776	EDG - South - Nevada SSC	935520	Telephone Expenses-Telecomm	Gas Only
776	EDG - South - Nevada SSC	G85600	Trans Mains Expense	Gas Only
776	EDG - South - Nevada SSC	G85601	Electric Bills - Rectifiers	Gas Only
776	EDG - South - Nevada SSC	G85610	Trans ROW Clearng GR-2009-0434	Gas Only
776	EDG - South - Nevada SSC	G87000	Ops Supervision and Engin	Gas Only
776	EDG - South - Nevada SSC	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
776	EDG - South - Nevada SSC	G87401	Perf Distrib Main Locates-Gas	Gas Only
776	EDG - South - Nevada SSC	G87402	Routine Leak Surv Mains & Svcs	Gas Only
776	EDG - South - Nevada SSC	G87500	Dist Meas & Reg Stat-General	Gas Only
776	EDG - South - Nevada SSC	G87700	Dist Meas & Reg Stat-City Gate	Gas Only
776	EDG - South - Nevada SSC	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
776	EDG - South - Nevada SSC	G87801	Perf Connects/Discon/Recon-Gas	Gas Only
776	EDG - South - Nevada SSC	G87900	Dist Customer Installations	Gas Only
776	EDG - South - Nevada SSC	G88000	Dist Ops Other Expense	Gas Only
776	EDG - South - Nevada SSC	G88001	Co Used Gas O&M Offset	Gas Only
776	EDG - South - Nevada SSC	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
776	EDG - South - Nevada SSC	G89200	Dist Maint of Services	Gas Only
776	EDG - South - Nevada SSC	G89300	Dist Maint Meters & Hse Regs	Gas Only
800	Fiber Optics - Non Utility	100001	Non-Utility Dummy Project	Fibercom Only
800	Fiber Optics - Non Utility	100004	Projects Account Fiber Com	Fibercom Only
800	Fiber Optics - Non Utility	121100	Nonutility Property In Service	Fibercom Only

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800	Fiber Optics - Non Utility	121110	COMPL CONSTR NOT UNITIZED FIB	Fibercom Only
800	Fiber Optics - Non Utility	121200	Cwip-Nonutility	Fibercom Only
800	Fiber Optics - Non Utility	122100	Accum Prov Depr-Nonutiltity	Fibercom Only
800	Fiber Optics - Non Utility	122200	Rwip Nonutility Property	Fibercom Only
800	Fiber Optics - Non Utility	131203	Cash UMB Fiber Com	Fibercom Only
800	Fiber Optics - Non Utility	143100	Misc Accts Receivable	Fibercom Only
800	Fiber Optics - Non Utility	143101	Accounts Receivable NonReg	Fibercom Only
800	Fiber Optics - Non Utility	143102	Accrued Taxes-Debit Balances	Fibercom Only
800	Fiber Optics - Non Utility	143200	Employee Accounts Receivable	Fibercom Only
800	Fiber Optics - Non Utility	143400	Nonutility-Fiber Optics	Fibercom Only
800	Fiber Optics - Non Utility	143995	Inventory Customer Sales	Fibercom Only
800	Fiber Optics - Non Utility	146500	Fiber Cash Held by EDE	Fibercom Only
800	Fiber Optics - Non Utility	154050	Material - Fiber Optics	Fibercom Only
800	Fiber Optics - Non Utility	163050	Fiber Optics Stores Expense	Fibercom Only
800	Fiber Optics - Non Utility	165700	Prepayments - Non-Regulated	Fibercom Only
800	Fiber Optics - Non Utility	171000	Int & Dividends Receivable	Fibercom Only
800	Fiber Optics - Non Utility	184413	FAS87 Pension - Capitalized	Fibercom Only
800	Fiber Optics - Non Utility	184415	FAS106 HC - Capitalized (GAAP)	Fibercom Only
800	Fiber Optics - Non Utility	184416	Healthcare - Capitalized	Fibercom Only
800	Fiber Optics - Non Utility	184417	Pension SERP DfBen Capitalized	Fibercom Only
800	Fiber Optics - Non Utility	184421	401 K Capitalized	Fibercom Only
800	Fiber Optics - Non Utility	184490	Clearing FICA Asset Portion	Fibercom Only
800	Fiber Optics - Non Utility	184491	Clear FUI to Assets	Fibercom Only
800	Fiber Optics - Non Utility	184492	Clear SUI to Assets	Fibercom Only
800	Fiber Optics - Non Utility	186899	Deferred Misc. - Non-Regulated	Fibercom Only
800	Fiber Optics - Non Utility	211002	Misc Paid-In Capital - Fiber	Fibercom Only
800	Fiber Optics - Non Utility	232050	Accounts Payable - Fiber Optic	Fibercom Only
800	Fiber Optics - Non Utility	232051	Accounts Payable-Inv Fiber Opt	Fibercom Only
800	Fiber Optics - Non Utility	232110	Purchasing Receipt Accrual	Fibercom Only
800	Fiber Optics - Non Utility	232500	Manual A/P Accrual Fiber	Fibercom Only
800	Fiber Optics - Non Utility	236081	State Use Tax Accrued-Nonutili	Fibercom Only
800	Fiber Optics - Non Utility	236610	Property Taxes Accured Fiber	Fibercom Only

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800	Fiber Optics - Non Utility	236910	Corporation Franchise Tax Accr	Fibercom Only
800	Fiber Optics - Non Utility	242220	Employee Group Life Ins Deduct	Fibercom Only
800	Fiber Optics - Non Utility	242230	Employee Group Ad&D Ins Deduct	Fibercom Only
800	Fiber Optics - Non Utility	242502	Cur Liab NonUtil Service Agree	Fibercom Only
800	Fiber Optics - Non Utility	242700	Bank Overdrafts	Fibercom Only
800	Fiber Optics - Non Utility	253200	Ot Def Credits-Unpresented Ck	Fibercom Only
800	Fiber Optics - Non Utility	253920	Nonutility Service Agreement	Fibercom Only
800	Fiber Optics - Non Utility	282135	Acc Def Fed Inc Tx-LD NonUT CR	Fibercom Only
800	Fiber Optics - Non Utility	408241	SUI - NonUtility	Fibercom Only
800	Fiber Optics - Non Utility	408242	FUI - NonUtility	Fibercom Only
800	Fiber Optics - Non Utility	408243	FICA - NonUtility	Fibercom Only
800	Fiber Optics - Non Utility	408260	Prov-Franchise Tax Non-Utility	Fibercom Only
800	Fiber Optics - Non Utility	409210	Prov-Fed Inc Taxes- NonRegulatd	Fibercom Only
800	Fiber Optics - Non Utility	409220	Prov-St Inc Taxes-NonRegulated	Fibercom Only
800	Fiber Optics - Non Utility	410210	Def Fed Inc Tax Other Non-Reg	Fibercom Only
800	Fiber Optics - Non Utility	411210	Def Fed Inc Tax-Other CR	Fibercom Only
800	Fiber Optics - Non Utility	417000	Fiber Com Revenue	Fibercom Only
800	Fiber Optics - Non Utility	417010	InterCompany Revenues	Fibercom Only
800	Fiber Optics - Non Utility	417101	M&A Non Utility	Fibercom Only
800	Fiber Optics - Non Utility	417123	Residential Lighting Expenses	Fibercom Only
800	Fiber Optics - Non Utility	417125	New Business-Nonutility	Fibercom Only
800	Fiber Optics - Non Utility	417145	Outside Services-Nonutility	Fibercom Only
800	Fiber Optics - Non Utility	417147	Sales Commissions	Fibercom Only
800	Fiber Optics - Non Utility	417180	Depreciation Exp-Nonutility	Fibercom Only
800	Fiber Optics - Non Utility	417190	Third Party Line Expense	Fibercom Only
800	Fiber Optics - Non Utility	417310	EDE Billed Services	Fibercom Only
800	Fiber Optics - Non Utility	417320	Uncollectible Accts - NonReg	Fibercom Only
800	Fiber Optics - Non Utility	417500	Fiber Elec Non Util Ops	Fibercom Only
800	Fiber Optics - Non Utility	417501	Fiber Elec Non Util Maint	Fibercom Only
800	Fiber Optics - Non Utility	417502	Fiber Cable Non Util Ops	Fibercom Only
800	Fiber Optics - Non Utility	417503	Fiber Cable Non Util Maint	Fibercom Only
800	Fiber Optics - Non Utility	417523	Other Non Util Ops	Fibercom Only

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800	Fiber Optics - Non Utility	417530	Vehicle Expense	Fibercom Only
800	Fiber Optics - Non Utility	417540	FAS106 HC - NonReg (GAAP)	Fibercom Only
800	Fiber Optics - Non Utility	417541	Healthcare - Non-Reg	Fibercom Only
800	Fiber Optics - Non Utility	417542	Group Life Insurance Non-Reg	Fibercom Only
800	Fiber Optics - Non Utility	417543	Comp Exp Employee Stk Purch	Fibercom Only
800	Fiber Optics - Non Utility	417545	Pension SERP Def Ben-Fiber	Fibercom Only
800	Fiber Optics - Non Utility	417547	Acc Death & Dismemb - Non-Reg	Fibercom Only
800	Fiber Optics - Non Utility	417549	FAS87 Pension - Non-Reg (GAAP)	Fibercom Only
800	Fiber Optics - Non Utility	417561	401K - Non-Utility	Fibercom Only
800	Fiber Optics - Non Utility	417600	Rental Exp-Fiber	Fibercom Only
800	Fiber Optics - Non Utility	417900	Property Taxes - Non-Utility	Fibercom Only
800	Fiber Optics - Non Utility	419802	Int Inc Cash Held by EDE-Fiber	Fibercom Only
800	Fiber Optics - Non Utility	421110	Gain Dispose Propty Non-Reg	Fibercom Only
800	Fiber Optics - Non Utility	421210	Loss Dispose Propty Non Reg	Fibercom Only
801	Non-Regulated Corp Expenses	123107	Investment in Industries	EDI Industries
801	Non-Regulated Corp Expenses	201300	Common Stk Issued EDIndustries	EDI Industries
801	Non-Regulated Corp Expenses	211000	Misc Paid-In Capital	EDI Industries
901	Legal Services	100000	Projects Dummy Account	Electric Only
901	Legal Services	107000	Cwip-Electric/Gas	Electric Only
901	Legal Services	930220	Dir-Stkhldr & Oth Investor Exp	Electric Only
999	Executive Staff	100000	Projects Dummy Account	Electric Only
999	Executive Staff	107000	Cwip-Electric/Gas	Electric Only
999	Executive Staff	184620	Const Clearing Line Oper	General Allocation
999	Executive Staff	184630	Construction Clearing Prod	General Allocation
999	Executive Staff	186811	Elec Rate Case Exp - Ark	Electric Only
999	Executive Staff	186813	Elec Rate Case Exp - MO	Electric Only
999	Executive Staff	186814	Elec Rate Case Exp - Okla	Electric Only
999	Executive Staff	186840	Elect Rate Case Exp - FERC	Electric Only
999	Executive Staff	186841	Rate Case Exp - FERC TFR	Electric Only
999	Executive Staff	232100	Manual A/P Accru Elect & Water	Electric Only



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999	Executive Staff	236910	Corporation Franchise Tax Accr	Electric Only
999	Executive Staff	426114	Donations	Direct Bill
999	Executive Staff	426400	Civic Political & Related Act	General Allocation
999	Executive Staff	426413	Civic Activities	Direct Bill
999	Executive Staff	426439	Governmental Activities - Corp	General Allocation
999	Executive Staff	426441	PAC Administration	Electric Only
999	Executive Staff	426499	Political Contributions Only	Electric Only
999	Executive Staff	426600	UBS Services	Electric Only
999	Executive Staff	426601	Investment Advisory Services	Electric Only
999	Executive Staff	506025	Safety Expenses-Prod	Electric Only
999	Executive Staff	535301	Oper Supervision & Eng-Hydro	Electric Only
999	Executive Staff	566450	RTO/ISO Development	Electric Only
999	Executive Staff	901001	Customer Service Mgmt & Admin	Electric Only
999	Executive Staff	901201	Mgmt & Administrative - Accoun	Electric Only
999	Executive Staff	920101	Mgmt & Admin - Executives	General Allocation
999	Executive Staff	920102	Executive Stock Option Exp	General Allocation
999	Executive Staff	920103	Executive Performance Shares	General Allocation
999	Executive Staff	920104	Restricted Stock Awards	Electric Only
999	Executive Staff	921102	Mgmt & Admin-Exp-Executives	General Allocation
999	Executive Staff	921103	SPP Administrative Expenses	Electric Only
999	Executive Staff	921104	United Way Expenses	Electric Only
999	Executive Staff	921202	Mgmt & Admin-Accounting	Electric Only
999	Executive Staff	921306	Professional Membership & Dues	Electric Only
999	Executive Staff	921502	Mgmt & Administrative - Exp-Hr	Electric Only
999	Executive Staff	921702	Mgmt & Admin - Expenses	Electric Only
999	Executive Staff	921711	Conv & Seminar-Fras	Electric Only
999	Executive Staff	923045	Outside Services	General Allocation Except When A Direct Charge Can Be Identified
999	Executive Staff	923046	Outside Services - EDG Only	Gas Only
999	Executive Staff	923047	Outside Services - EDE Only	Electric Only
999	Executive Staff	924000	Property Insurance	Electric Only
999	Executive Staff	926225	Executive Physicals	Electric Only

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999	Executive Staff	928000	Regulatory Commission Exp-Corp	Electric Only
999	Executive Staff	928002	FERC Gen Formula Rate Case Exp	Electric Only
999	Executive Staff	930210	Industry Association Dues	Electric Only
999	Executive Staff	930220	Dir-Stkhldr & Oth Investor Exp	Electric Only
999	Executive Staff	930240	Misc Gen Exp-Other	Electric Only
999	Executive Staff	930248	Chamber Of Commerce Dues	Electric Only

## **AFFILIATE SERVICES AGREEMENT – Liberty Utilities Co.**

This Affiliate Services Agreement (this “Agreement”) is effective as of the 1<sup>st</sup> day of January, 2017 by and between Liberty Utilities Co., a Delaware corporation (the “Provider Company”), which company is engaged, in part, in the rendering of services to companies in the Algonquin Power & Utilities Corp. holding company system, and The Empire District Electric Company, The Empire District Gas Company, and Empire District Industries, Inc. (each a “Receiving Company” and collectively, the “Receiving Companies”). The parties to this Agreement are otherwise collectively referred to as the “Parties” or individually referred to as a “Party.”

WHEREAS, the organization, conduct of business and method of cost allocation of the Provider Company is designed to result in the performance of services and the provision of goods economically and efficiently for the benefit of the Receiving Company at costs that are fairly and equitably allocated.

THEREFORE, the Parties further agree as follows:

### **Section 1 – Provision of Services**

Section 1.1 *Consultants.* The Provider Company will, from time to time, arrange for services of non-affiliated experts, consultants, accountants and attorneys.

Section 1.2 *Liberty Utilities Co.* Liberty Utilities Co. agrees to provide and the Receiving Companies agree to accept financing including guarantees, short-term loans, and long-term capital debt financing on terms and conditions that the Parties memorialize in a written agreement or agreements, which are separately subject to any federal or state law or any rule, regulation or order of a federal or state regulatory body having jurisdiction, including the approval of any federal or state regulatory body that is a legal prerequisite to the execution and performance of the agreement(s). In addition, Liberty Utilities Co. may provide certain indemnity services to the Receiving Companies which the Receiving Companies agree to accept. The Receiving Companies shall reimburse Liberty Utilities Co. for any monies expended by it in respect of any indemnification services provided.

### **Section 2 – Records and Charges**

Section 2.1 *Records.* All services rendered under this Agreement will be provided at actual cost thereof. Records will be maintained by the Provider Company in order to accumulate all costs of doing business and to determine the cost of service. These costs will include wages and salaries of employees and related expenses such as insurance, taxes, pensions and other employee welfare expenses, and rent, light, heat, telephone, supplies, and other housekeeping costs. In addition, records will be maintained of general administrative expenses, which will include the costs of operating the Provider Company as a corporate entity.

The Provider Company shall maintain adequate books and records with respect to

the transactions subject to this Agreement to specifically identify costs subject to allocation, particularly with respect to their origin. In addition, the records must be adequately supported in a manner sufficient to justify recovery of the costs in the rates of the Receiving Companies. The Provider Company shall be responsible for maintaining internal controls to ensure the costs associated with transactions covered by the Agreement are properly and consistently allocated and billed in accordance with the terms and provisions of this Agreement. The Receiving Companies shall each maintain books and records so that the amounts billed by the Provider Company can be readily determined.

Section 2.2 *Charges.* Financing charges are charged based on the stand-alone credit agreements/promissory notes, which have been separately approved. Any charges associated with indemnity provided by Liberty Utilities Co. will be a direct pass through of any and all costs and expenses associated with same.

### **Section 3 - Term**

Section 3.1 *Term.* The effective date of this Agreement shall be the date noted above and shall continue unless terminated by any of the Receiving Companies or the Provider Company giving thirty days' written notice to the other of such termination at the end of any month. Any such termination shall not affect the terminating Party's accrued rights and obligations under this Agreement arising prior to the effective date of termination. This Agreement shall not be amended except by a written instrument signed by an authorized representative of each of the Parties hereto.

### **Section 4 – Confidential Information**

Section 4.1 *Confidential Information.* Each Party shall treat in confidence all information that it shall have obtained regarding the other Parties and their respective businesses during the course of the performance of this Agreement. Such information shall not be communicated to any person other than the Parties to this Agreement, except to the extent disclosure of such information is required by a governmental authority. If a Party is required to disclose confidential information to a governmental authority, such Party shall take reasonable steps to make such disclosure confidential under the rules of such governmental authority. Information provided hereunder shall remain the sole property of the Party providing such information. The obligation of a Party to treat such information in confidence shall not apply to any information which (i) is or becomes available to such party from a source other than the Party providing such information, or (ii) is or becomes available to the public other than as a result of disclosure by such Party or its agents.

### **Section 5 – Miscellaneous**

Section 5.1 *Compliance with Governing Law.* This Agreement will be subject to termination or modification at any time to the extent its performance may conflict with any federal or state law or any rule, regulation or order of a federal or state regulatory body having jurisdiction. This Agreement shall be subject to approval of any federal or state regulatory body whose approval is a legal prerequisite to its execution and performance.

Cost allocations and the methods of allocation provided herein may also be subject to the jurisdiction of the Federal Energy Regulatory Commission ("FERC") under Section 1275 of the Energy Policy Act of 2005 and the rules promulgated thereunder and, to the extent applicable, FERC determinations regarding the allocation of costs shall be dispositive.

**Section 5.2 *Limitation of Liability.*** Each Party acknowledges and agrees that any services provided by the Provider Company hereunder are so provided WITHOUT ANY WARRANTY (WHETHER EXPRESS, IMPLIED OR STATUTORY AND NOTWITHSTANDING ANY ORAL OR WRITTEN STATEMENT BY A PARTY'S EMPLOYEES, REPRESENTATIVES OR AGENTS TO THE CONTRARY) WHATSOEVER. ALL SUCH WARRANTIES INCLUDING, WITHOUT LIMITATION, THE WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE) ARE HEREBY DISCLAIMED AND EXCLUDED.

**Section 5.2 *Exclusive Benefit.*** This Agreement is intended for the exclusive benefit of the Parties hereto and is not intended and shall not be deemed or construed, to create any rights in, or responsibilities to, third parties.

**Section 5.4 *Assignment.*** This Agreement may not be assigned by any party without the prior written consent of all parties.

**Section 5.5 *Severability.*** Wherever possible, each provision hereof shall be interpreted in such manner as to be effective and valid under applicable law, but in case any one or more of the provisions contained herein shall, for any reason, be held to be invalid, illegal or unenforceable in any respect, such provision shall be ineffective to the extent, but only to the extent, of such invalidity, illegality or enforceable provision or provisions or any other provisions hereof, unless such a construction would be unreasonable.

**Section 5.6 *Waiver.*** Failure by any Party to insist upon strict performance of any term or condition herein shall not be deemed a waiver of any rights or remedies that such Party may have against any other Party nor in any way affect the validity of this Agreement or any part hereof or the right of such Party thereafter to enforce each and every such provision. No waiver of any breach of this Agreement shall be held to constitute a waiver of any other subsequent breach.

**Section 5.7 *Entirety.*** This Agreement constitutes the entire Agreement between the Parties pertaining to the subject matter hereof and supersedes all prior Agreements, understandings, negotiations and discussions, whether oral or written between the Parties with respect to the subject matter hereof.

**Section 5.8 *Counterparts.*** Any number of counterparts of this Agreement may be executed, and each shall have the same force and effect as an original instrument, as if all Parties to all counterparts had signed the same instrument.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be duly executed as of the date first above mentioned.

LIBERTY UTILITIES CO.

By:   
Name: Greg Sorensen  
Title: President

By: \_\_\_\_\_  
Name: Richard Leehr  
Title: Secretary/Treasurer

THE EMPIRE DISTRICT ELECTRIC COMPANY

By: \_\_\_\_\_  
Name: David Swain  
Title: Authorized Signing Officer

THE EMPIRE DISTRICT GAS COMPANY

By: \_\_\_\_\_  
Name: David Swain  
Title: Authorized Signing Officer

EMPIRE DISTRICT INDUSTRIES, INC.

By: \_\_\_\_\_  
Name: David Swain  
Title: Authorized Signing Officer

IN WITNESS WHEREOF, the Parties have caused this Agreement to be duly executed as of the date first above mentioned.

LIBERTY UTILITIES CO.

By: \_\_\_\_\_  
Name: Gregory S. Sorensen  
Title: President

By:  \_\_\_\_\_  
Name: Richard Leehr  
Title: Secretary/Treasurer

THE EMPIRE DISTRICT ELECTRIC COMPANY

By: \_\_\_\_\_  
Name: David Swain  
Title: Authorized Signing Officer

THE EMPIRE DISTRICT GAS COMPANY

By: \_\_\_\_\_  
Name: David Swain  
Title: Authorized Signing Officer

EMPIRE DISTRICT INDUSTRIES, INC.

By: \_\_\_\_\_  
Name: David Swain  
Title: Authorized Signing Officer

IN WITNESS WHEREOF, the Parties have caused this Agreement to be duly executed as of the date first above mentioned.

LIBERTY UTILITIES CO.

By: \_\_\_\_\_  
Name: Gregory S. Sorensen  
Title: President

By: \_\_\_\_\_  
Name: Richard Leehr  
Title: Secretary/Treasurer

THE EMPIRE DISTRICT ELECTRIC COMPANY

By: David Swain  
Name: David Swain  
Title: Authorized Signing Officer

THE EMPIRE DISTRICT GAS COMPANY

By: David Swain  
Name: David Swain  
Title: Authorized Signing Officer

EMPIRE DISTRICT INDUSTRIES, INC.

By: David Swain  
Name: David Swain  
Title: Authorized Signing Officer



## **AFFILIATE SERVICES AGREEMENT – Liberty Utilities Service Corp.**

This Affiliate Services Agreement (this “Agreement”) is effective as of the 1<sup>st</sup> day of January, 2017, by and between Liberty Utilities Service Corp., a Delaware corporation (“LUSC”) and The Empire District Electric Company, The Empire District Gas Company, and Empire District Industries, Inc. (collectively, “Empire”). The parties to this Agreement are otherwise collectively referred to as the “Parties” or individually referred to as a “Party.”

WHEREAS, LUSC and Empire are both subsidiaries within the Liberty Utilities Co. family of companies;

WHEREAS, in order to maximize efficiency and minimize costs for the Parties, LUSC may perform various shared services for Empire, and Empire may provide various shared services to LUSC (each a “Provider Company” and a “Receiving Company”).

WHEREAS, the Parties seek to memorialize the terms and conditions governing the provision of services to one another including the manner in which costs will be charged to the Receiving Companies.

THEREFORE, the Parties further agree as follows:

### **Section 1 – Provision of Services**

Section 1.1 *Services.* Provider Company agrees to provide and the Receiving Company agrees to accept the following types of services upon the terms and conditions set forth herein: managerial, accounting, human resources, information technology, rates and regulatory affairs, environment, health and safety, and security, customer service, legal, engineering and operations, procurement, energy procurement, and utility planning. The intent of this Agreement is to allow Provider Company to provide services necessary for the Receiving Company to provide utility service in accordance with all statutes, regulations, rules, ordinances, codes, and similar acts or promulgations of any governmental body including any affiliate transaction rules of any regulatory body.

### **Section 2 – Records and Charges**

Section 2.1 *Records.* Provider Company shall maintain adequate books and records with respect to the transactions subject to this Agreement to specifically identify costs subject to allocation, particularly with respect to their origin. In addition, the records must be adequately supported in a manner sufficient to justify to all applicable regulatory bodies recovery of the costs in the rates of the Receiving Companies. Provider Company shall be responsible for maintaining internal controls to ensure the costs associated with transactions covered by the Agreement are properly and consistently allocated and billed in accordance with the terms and provisions of this Agreement. The Receiving Companies shall each maintain books and records in the manner required by any regulatory bodies, and in a transparent manner which allows the amounts billed by Provider Company to be readily determined.

Section 2.2 *Costs and Charges.* All services rendered under this Agreement will be provided at actual cost thereof and shall be done on a time sheet basis to the extent possible. All employee costs for Provider Company employees who are dedicated to and perform work for the Receiving Company are to be paid by Provider Company and direct charged to the Receiving Company. Direct charges shall include direct labor, direct materials, direct purchased services associated with the related asset or services, and overhead amounts. Hourly rates for employees shall be fully loaded, *i.e.*, will include wages/salaries of employees and related expenses such as insurance, taxes, pensions and other employee welfare expenses. Employee costs not included within the fully loaded hourly rate, *e.g.*, a worker's compensation claim, shall be charged to the Receiving Company based on the amount of time that the employee dedicates to the Receiving Companies. Where service cannot be direct charged, each Provider Company shall charge the Receiving Company based on allocation factors as set forth in its then effective Cost Allocation Manual ("CAM"). Each of Algonquin Power & Utilities Corp. and The Empire District Electric Company's CAMs are included herein as **Attachment A**.

### **Section 3 - Term**

Section 3.1 *Term.* This Agreement shall continue unless terminated by the Receiving Company or Provider Company giving thirty days' written notice to the other of such termination at the end of any month. Any such termination shall not affect the terminating Party's accrued rights and obligations under this Agreement arising prior to the effective date of termination. This Agreement shall not be amended except by a written instrument signed by an authorized representative of each of the Parties hereto.

### **Section 4 –Information**

Section 4.1 *Confidential Information.* Each Party shall treat in confidence all information that it shall have obtained regarding the other Parties and their respective businesses during the course of the performance of this Agreement. Such information shall not be communicated to any person other than the parties to this Agreement, except to the extent disclosure of such information is required by a governmental authority. If a Party is required to disclose confidential information to a governmental authority, such Party shall take reasonable steps to make such disclosure confidential under the rules of such governmental authority. Information provided hereunder shall remain the sole property of the Party providing such information. The obligation of a Party to treat such information in confidence shall not apply to any information which (i) is or becomes available to such Party from a source other than the party providing such information, or (ii) is or becomes available to the public other than as a result of disclosure by such Party or its agents.

### **Section 5 – Miscellaneous**

Section 5.1 *Compliance with Governing Law.* This Agreement will be subject to termination or modification at any time to the extent its performance may conflict with any federal or state law or any rule, regulation or order of a federal or state regulatory body having jurisdiction. This Agreement shall be subject to approval of any federal or state regulatory body whose approval is a legal prerequisite to its execution and performance. Cost allocations and the methods of allocation provided herein may also be subject to the jurisdiction of the Federal Energy Regulatory

Commission ("FERC") under Section 1275 of the Energy Policy Act of 2005 and the rules promulgated thereunder and, to the extent applicable, FERC determinations regarding the allocation of costs shall be dispositive.

**Section 5.2 *Limitation of Liability*** Each Party acknowledges and agrees that any services provided by the Provider Company hereunder are so provided WITHOUT ANY WARRANTY (WHETHER EXPRESS, IMPLIED OR STATUTORY AND NOTWITHSTANDING ANY ORAL OR WRITTEN STATEMENT BY A PARTY'S EMPLOYEES, REPRESENTATIVES OR AGENTS TO THE CONTRARY) WHATSOEVER. ALL SUCH WARRANTIES INCLUDING, WITHOUT LIMITATION, THE WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE) ARE HEREBY DISCLAIMED AND EXCLUDED.

**Section 5.3 *Exclusive Benefit*** This Agreement is intended for the exclusive benefit of the Parties hereto and is not intended and shall not be deemed or construed, to create any rights in, or responsibilities to, third parties.

**Section 5.4 *Assignment*** This Agreement may not be assigned by any Party without the prior written consent of all Parties.

**Section 5.5 *Severability*** Wherever possible, each provision hereof shall be interpreted in such manner as to be effective and valid under applicable law, but in case any one or more of the provisions contained herein shall, for any reason, be held to be invalid, illegal or unenforceable in any respect, such provision shall be ineffective to the extent, but only to the extent, of such invalidity, illegality or enforceable provision or provisions or any other provisions hereof, unless such a construction would be unreasonable.


**Section 5.6 *Waiver*** Failure by any Party to insist upon strict performance of any term or condition herein shall not be deemed a waiver of any rights or remedies that such Party may have against any other Party nor in any way affect the validity of this Agreement or any part hereof or the right of such Party thereafter to enforce each and every such provision. No waiver of any breach of this Agreement shall be held to constitute a waiver of any other subsequent breach.

**Section 5.7 *Entirety*** This Agreement constitutes the entire Agreement between the Parties pertaining to the subject matter hereof and supersedes all prior Agreements, understandings, negotiations and discussions, whether oral or written between the Parties with respect to the subject matter hereof.

**Section 5.8 *Counterparts*** Any number of counterparts of this Agreement may be executed, and each shall have the same force and effect as an original instrument, as if all Parties to all counterparts had signed the same instrument.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be duly executed as of the date first above mentioned.

LIBERTY UTILITIES SERVICE CORP.

By:   
Name: Gregory S. Sorensen  
Title: President

By: \_\_\_\_\_  
Name: Richard Leehr  
Title: Secretary/Treasurer

THE EMPIRE DISTRICT ELECTRIC COMPANY

By: \_\_\_\_\_  
Name: David Swain  
Title: Authorized Signing Officer

THE EMPIRE DISTRICT GAS COMPANY

By: \_\_\_\_\_  
Name: David Swain  
Title: Authorized Signing Officer

EMPIRE DISTRICT INDUSTRIES, INC.

By: \_\_\_\_\_  
Name: David Swain  
Title: Authorized Signing Officer

IN WITNESS WHEREOF, the Parties have caused this Agreement to be duly executed as of the date first above mentioned.

LIBERTY UTILITIES SERVICE CORP.

By: \_\_\_\_\_  
Name: Gregory S. Sorensen  
Title: President

By:  \_\_\_\_\_  
Name: Richard Leeher  
Title: Secretary/Treasurer

THE EMPIRE DISTRICT ELECTRIC COMPANY

By: \_\_\_\_\_  
Name: David Swain  
Title: Authorized Signing Officer

THE EMPIRE DISTRICT GAS COMPANY

By: \_\_\_\_\_  
Name: David Swain  
Title: Authorized Signing Officer

EMPIRE DISTRICT INDUSTRIES, INC.

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EMPIRE DISTRICT INDUSTRIES, INC.

By: David Swain  
Name: David Swain  
Title: Authorized Signing Officer

# EXHIBIT A

ALGONQUIN POWER & UTILITIES CORP.

## COST ALLOCATION MANUAL

V2014.1 Effective: July 1st, 2015

This document outlines the methods of direct charges and cost allocations:  
(i) between Algonquin Power & Utilities Corp. and its affiliates, including Algonquin Power Company and Liberty Utilities (Canada) Corp.; (ii) between Liberty Utilities (Canada) Corp. and its regulated utility subsidiaries; (iii) between Liberty Utilities (Canada) Corp.'s shared services functions and its affiliates, including Algonquin Power Company and Liberty Utilities (Canada) Corp.; and (iv) between Liberty Utilities Service Corp. and its affiliates.

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## 1. INTRODUCTION

The purpose of this manual is to provide a detailed explanation of services provided by Algonquin Power & Utilities Corp (“APUC”), and its affiliates, Algonquin Power Company (“APCo”), Liberty Utilities (Canada) Corp. (“LUC”), and Liberty Utilities Service Corp. (“LUSC”) to the regulated utilities and to describe the Direct Charge<sup>1</sup> and Cost Allocation<sup>2</sup> Methodologies used by APUC, APCo, LUC, and LUSC. The following organization chart identifies the relationships between the separate entities.

**Figure 1: Algonquin Power & Utilities Corporate Structure**



This Cost Allocation Manual (“CAM”) has been completed in accordance and conformance with the *NARUC Guidelines for Cost Allocations and Affiliate Transactions* (“NARUC Guidelines”). More specifically, the founding principles of this Cost Allocation Manual are to a) directly charge as much as possible to the entity that procures any specific service, and b) to ensure that inappropriate subsidization of unregulated activities by regulated activities, and vice versa, does not occur. For ease of reference, the NARUC Guidelines are attached as Appendix 1.

<sup>1</sup> Direct charges (sometimes referred to as assigned costs) are costs incurred by one company for the exclusive benefit of one or more other companies, and which are directly charged (or assigned) to the company or companies that specifically benefited.

<sup>2</sup> Allocated costs are costs incurred by one company that are for the benefit of either (a) all of the Algonquin companies or (b) all of the regulated companies, and which are charged to the benefited companies using a methodology and set of logical allocation factors that establish a reasonable link between cost causation and cost recovery.

# EXHIBIT A

## COST ALLOCATION MANUAL

Costs charged and allocated pursuant to this CAM shall include direct labor, direct materials, direct purchased services associated with the related asset or services, and overhead amounts. The direct charges are assigned as follows:

- a. Tariffed rates or other pricing mechanisms established by rate setting authorities shall be used to provide all regulated services;
- b. Services not covered by (a) shall be charged by the providing party to the receiving party at fully distributed cost; and
- c. Facilities and administrative services rendered to a rate-regulated subsidiary shall be charged on the following basis:
  - (i) the prevailing price for which the service is provided for sale to the general public by the providing party (i.e., the price charged to non-affiliates if such transactions with non-affiliates constitute a substantial portion of the providing party's total revenues from such transactions) or, if no such prevailing price exists, (ii) an amount not to exceed the fully distributed cost incurred by the providing party in providing such service to the receiving party.

## 2. THE APUC CORPORATE STRUCTURE

APUC's primary business is direct interest or equity ownership in renewable and thermal power generating facilities and regulated utilities. APUC owns a widely diversified portfolio of independent power production facilities<sup>3</sup> and regulated utilities<sup>4</sup> consisting of water distribution, wastewater treatment facilities, electric and gas utilities. While power production facilities are located in both Canada and the United States, regulated utility operations are exclusively in the United States. APUC is publicly traded on the Toronto Stock Exchange<sup>5</sup>. Its structure as a publicly traded holding company provides substantial benefits to its regulated utilities through access to capital markets.

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<sup>3</sup> All power production (i.e. generation) facilities are found within Algonquin Power Company within the APUC corporate structure.

<sup>4</sup> All distribution utilities are found within Liberty Utilities (Canada) Corp. within the APUC corporate structure.

<sup>5</sup> Common shares and preferred shares are traded on the Toronto Stock Exchange (TSX) under the symbols AQN, AQN.PR.A and AQN.PR.D. Additional corporate information can be found at the company's website, [algonquinpower.com](http://algonquinpower.com).

APUC is the ultimate corporate parent and affiliate that provides financial, strategic management, corporate governance, administrative and support services to LUC and its subsidiaries as well as to the numerous generation assets held by APCo. The services provided by APUC are necessary for LUC and its subsidiaries to have access to capital markets for capital projects and operations. These services are expensed at APUC and are performed for the benefit of APCo and LUC and their respective businesses.

APUC and its affiliates capitalize on APUC's expertise and access to the capital markets through the use of certain shared services, which maximizes economies of scale and minimizes redundancy. In short, it provides for maximum expertise at lower costs. Further, the use of shared expertise allows each of the entities to receive a benefit they may not be able to achieve on a stand-alone basis such as strategic management advice and access to capital at more competitive rates.

### **3. SCOPE OF SERVICES FROM APUC AND APCO AMONG AFFILIATES AND HOW THOSE COSTS ARE DISTRIBUTED**

Each distribution utility can be assigned and/or allocated costs from APUC, LUC and LUSC. This section provides an overview of the services and the cost methodology for APUC. In addition, this section also addresses any costs and services that may arise from APCo.

#### **3.1 Labor Services and Cost Allocation from APUC to LUC and APCo**

##### **3.1.1 Description of the APUC Services and Costs**

APUC provides benefits to its affiliate companies by use of certain shared services. APUC charges labor rates for these shared services at cost, which is the dollar hourly rate per employee as recorded in APUC's payroll systems, grossed up for burdens such as payroll taxes, health benefits, retirement plans, other insurance provided to employees, and other employee benefits. These labor costs are charged directly based on timesheets to the extent possible. If labor is for the benefit of all subsidiaries then the allocation methodologies used for non-labor costs are applied.

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APUC's non-labor services include Financing Services. As used herein Financing Services means the selling of units to public investors in order to generate the funding and capital necessary (be it short term or long term funding, including equity and debt) for LUC and APCo as well as providing legal services in connection with the issuance of public debt.

The capital and funds obtained from the sale of shares in APUC are used by LUC and APCo for current and future capital investments. The services provided by APUC are critical and necessary to LUC and APCo because without those services they would not have a readily available source of capital funding. Further, relatively small utilities may have difficulty attracting capital on a stand-alone basis.

The services provided by APUC specifically optimize the performance of the utilities, keeping rates low for customers while ensuring access to capital is available. If the utilities did not have access to the services provided by APUC, then they would be forced to incur associated costs for financing, capital investment, audits, taxes and other similar services on a stand-alone basis, which would substantially increase such costs. Simply put, without incurring these costs, APUC would not be able to invest capital in its subsidiaries, including the regulated utilities.

In connection with the provision of Financing Services, APUC incurs the following types of costs: (i) strategic management costs (board of director, third-party legal services, accounting services, tax planning and filings, insurance, and required auditing); (ii) capital access costs (communications, investor relations, trustee fees, escrow and transfer agent fees); (iii) financial control costs (audit and tax expenses); and (iv) administrative (rent, depreciation, general office costs). See Appendix 2 for a more detailed discussion of the costs incurred by APUC.

Non-labor costs, excluding corporate capital, are pooled and allocated to LUC's subsidiaries and APCo using the method summarized in Table 1. Each corporate cost type, or function, has been carefully reviewed to properly identify the factors driving those costs. Each function or cost type is typically driven by more than one factor and each has been assigned an appropriate weighting. Table 1 includes brief commentary on the rationale for each cost driver and weighting, along with examples for each cost type.

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**Table 1: Summary of Corporate Allocation Method of APUC Indirect Costs**

Type of Cost	Allocation Methodology	Rationale	Examples
Legal Costs	Net Plant 33.3% Number of Employees 33.3% O&M 33.3%	This function is driven by factors which include Net Plant, as typically the higher the value of plant, the more legal work it attracts; similarly, a greater number of employees are typically more indicative of larger facilities that require greater levels of attention; and O&M costs tend to be a third factor indicative of size and legal complexity.	Employee labor and related administration and programs; Third party legal
Tax Services	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by a variety of factors that influence the size and relative tax complexity, including Revenues, O&M and Net Plant. Tax activity can be driven by each of these factors.	Employee labor and related administration and programs, including Third party tax advice and services
Audit	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by a variety of factors that influence the size	Employee labor and related administration and programs,

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## COST ALLOCATION MANUAL

			and complexity of Audit, including Revenues, O&M and Net Plant. Audit activity can be driven by each of these factors.	including Third party accounting and audit services
Investor Relations	Revenue 33.3% O&M 33.3% Net Plant 33.3%		This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Employee labor and related administration and programs, including third party Investor day communications and materials
Director Fees and Insurance	Revenue 33.3% O&M 33.3% Net Plant 33.3%		This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Board of Director fees, insurance and administration
Licenses, Fees and Permits	Revenue 33.3% O&M 33.3% Net Plant 33.3%		This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Third party costs
Escrow and Transfer Agent Fees	Revenue 33.3% O&M 33.3% Net Plant 33.3%		This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Third party costs

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Other Professional Services	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Third party costs
Office Administration	Oakville Employees 50% Square Footage 50%	This function is driven by factors which are indicative of number of employees and square footage utilized by these employees.	Office space and utility costs. Employee labor and related administration
Executives	Revenue 33.3% O&M 33.3% Net Plant 33.3%	This function is driven by factors which reflect the relative size and scope of each affiliate - Revenues, Net Plant and O&M costs.	Employee labor cost that is not directly attributable to any entity

Notwithstanding the above, if a charge is related either solely to the regulated utility business, i.e., LUC, or to the power generation business, i.e., APCo, then all of those costs will be direct charged, or assigned, to the business segment for which they are incurred.

Lastly, if a cost can be directly attributable to a specific entity, it will be directly charged to that entity.

### 3.1.2 Description of the APUC Cost Flows

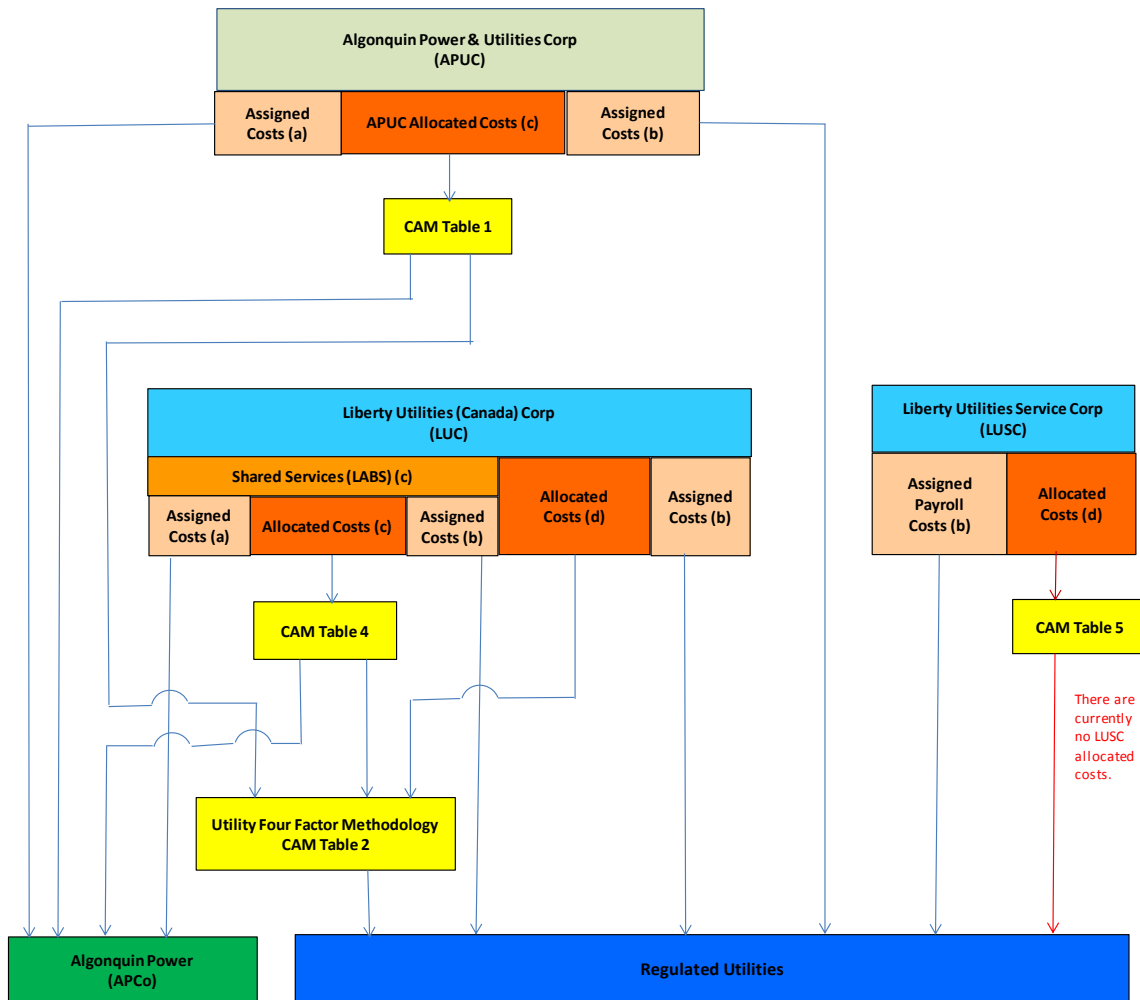
Please refer to Figure 2 for a diagram of the various flows of costs that may arise from each affiliate, including APUC.



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## COST ALLOCATION MANUAL

**Figure 2: Illustration of APUC Corporate Cost Distributions**



- (a) Costs that are directly assignable to unregulated companies
- (b) Costs that are directly assignable to regulated companies
- (c) Costs that benefit both unregulated and regulated operations
- (d) Costs that benefit all regulated operations

As illustrated in Figure 2 and as described above, APUC incurs three types of costs that are passed on to its direct and indirect subsidiaries. The first type is APUC's costs that directly benefit a particular specific unregulated company, which are directly assigned to that unregulated company. The second type is APUC's costs that directly benefit a particular regulated company, which are directly assigned to that regulated company. The third type are APUC's remaining costs that benefit the entire enterprise (both regulated and unregulated), which are allocated between regulated and unregulated company groups pursuant to CAM Table 1. Information within Table 1 includes: (a) each type of cost incurred by APUC that is to be allocated between regulated and unregulated parts of the business; (b) the factors used to allocate each type of cost between regulated and unregulated activity; (c)



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## COST ALLOCATION MANUAL

the rationale for selecting the factors that are used for allocation; and (d) examples of the specific allocated costs. The costs allocated to the regulated companies as a group are then reallocated to individual companies using the Utility Four-Factor allocation methodology set forth in CAM Table 2 (described below), resulting in utility-specific allocated charges from APUC.

For an example of how an APUC invoice would be assigned or allocated, please see Appendix 3.

Certain costs, which are incurred for the benefit of APUC's businesses, are not allocated to any subsidiary. These include costs such as certain corporate travel and certain overheads.

### **3.2 Labor Services and Cost Allocation From APCo To LUC**

From time to time, APCo may provide Engineering and Technical Labor to LUC or its utilities. These charges plus an allocation for corporate overheads such as rent, materials/supplies, etc. are capitalized and directly charged to the relevant utility.

From time to time, APCo employees may provide administrative support to LUC or its utilities. These charges are direct charged using time sheets.

## **4. SCOPE OF SERVICES PROVIDED BY LUC TO ITS SUBSIDIARIES, APUC AND APCO, AND HOW THOSE COSTS ARE DISTRIBUTED**

Each distribution utility can be assigned and/or allocated costs from APUC, LUC and LUSC. This section provides an overview of the services and the cost methodology for LUC.

### **4.1 Overview of LUC Services and Costs**

Please refer to Figure 2 for a diagram of the various flows of costs that may arise from each affiliate, including LUC.

As illustrated in Figure 2, LUC incurs three types of costs that are passed on to other direct or indirect subsidiaries. The first type is an LUC cost that directly benefits a particular regulated company, which is directly assigned to that regulated

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company. The second type is an LUC cost that benefits all of the regulated companies, which is allocated using the Utility Four-Factor Methodology described in CAM Table 2. Both of these cost types are described in section 4.2 below.

The third type of costs arising from LUC are those from shared services<sup>6</sup> that benefit both the regulated group of companies and the unregulated group of companies within the Liberty / Algonquin family, which are allocated between the two groups pursuant to the methodology described in section 4.3 and as set forth in CAM Table 4.

### 4.2 LUC Services and Costs Provided to Utilities

LUC provides its regulated utilities with the following services: accounting, administration, corporate finance, human resources (including training and development), information technology, rates and regulatory affairs, environment, health, safety, and security, customer service, procurement, risk management, legal, and utility planning. The following are examples of some of the services provided: (i) budgeting, forecasting, and financial reporting services including preparation of reports and preservation of records, cash management (including electronic fund transfers, cash receipts processing, managing short-term borrowings and investments with third parties); (ii) development of customer service policies and procedures; (iii) development of human resource policies and procedures; (iv) selection of information systems and equipment for accounting, engineering, administration, customer service, emergency restoration and other functions and implementation thereof; (v) development, placement and administration of insurance coverages and employee benefit programs, including group insurance and retirement annuities, property inspections and valuations for insurance; (vi) purchasing services including preparation and analysis of product specifications, requests for proposals and similar solicitations; and vendor and vendor-product evaluations; (vii) energy procurement oversight and load forecasting; and (viii) development of regulatory strategy.

LUC will assign costs that can be directly attributable to a specific utility. These include direct labor and direct non-labor costs. However, the indirect LUC costs cannot be directly attributed to an individual utility. LUC allocates its indirect

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<sup>6</sup> As discussed later, LUC costs that benefit both regulated and unregulated businesses are incurred within Liberty Algonquin Business Services (“LABS”), which is a business unit within LUC that serves both regulated and unregulated entities.

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## COST ALLOCATION MANUAL

labor and indirect non-labor costs, including capital costs, to its regulated utilities using a Utility Four-Factor Methodology. LUC uses the Utility Four-Factor Methodology to allocate costs incurred for the benefit of all of its regulated assets (“System-Wide Costs”) to all of its utilities.

The Utility Four-Factor Methodology allocates costs by relative size of the utilities. The methodology used by LUC involves four allocating factors, or drivers: (1) Utility Plant; (2) Total Customers; (3) Non-Labor Expenses; and (4) Labor, with each factor assigned an equal weight, as shown in Table 2 below.

**Table 2: Utility Four-Factor Methodology Factors and Weightings**

Factor	Weight
Utility Plant	25%
Customer Count	25%
Non-Labor Expenses	25%
Labor	25%
<b>Total</b>	<b>100%</b>

LUC also uses the Utility Four-Factor Methodology to allocate to its regulated utilities the system-wide indirect labor and indirect non-labor costs allocated to LUC from APUC.

Table 3 provides a simplified hypothetical example to demonstrate how the Utility Four-Factor Methodology would be calculated based on ownership of only two hypothetical utilities.

**Table 3: Utility Four-Factor Methodology Example**

Factor	Utility 1	Utility 2	Total All Utilities	Utility 1 % of Total	Factor Weight	Utility 1 Allocation
Utility Plant (\$)	727	371	1098	66%	25%	17%
Customer Count (#)	6000	1000	7000	86%	25%	21%
Labor (\$)	57	32	89	64%	25%	16%
Non-Labor Expenses (\$)	108	41	149	72%	25%	18%
<b>Total Allocation</b>						<b>72%</b>

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As can be seen from these hypothetical numbers in Table 3, Utility 1 would be allocated 72% of the total indirect costs incurred by LUC, based on its relative size and application of the Utility Four-Factor Methodology. Utility 2 would be allocated the remaining 28%. LUC has developed and utilized this methodology to better allocate costs, recognizing that larger utilities require more time and management attention and incur greater costs than smaller ones.

On occasion there may be costs which are incurred for the benefit of two or more utilities, but not all of the utilities. These costs are directly assigned to utilities as per the vendor invoice, or, if the invoice doesn't specify a share for each utility, the Utility Four-Factor Methodology is used. In this situation, the weighting is determined by only including the utilities that benefited from the service and excluding the utilities that did not receive the service.

For an example of how an LUC invoice would be assigned or allocated, please see Appendix 4.

### 4.3 Shared Services from LUC

The third type of costs arising from LUC are those from shared services<sup>7</sup> that benefit both the regulated group of companies and the unregulated group of companies within the Liberty / Algonquin family.

Consistent with the organization practices described earlier, shared services and costs (within LUC) are assigned when they are directly attributable to a specific business unit<sup>8</sup>. Labor charges for LUC shared services staff are assigned using time sheets that depict the amount of time that is to be direct charged to either LUC or APCo.

Indirect costs for services from the shared services functions that cannot be directly assigned are allocated between the regulated and unregulated business units, LUC and APCo, pursuant to the methodology set forth in CAM Tables 4a and 4b. Similar to Table 1, Tables 4a and 4b include: (a) each type of cost incurred by LUC that is to be allocated between regulated and unregulated parts of the business; (b) the factors used to allocate each type of cost between regulated and

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<sup>7</sup> Liberty Algonquin Business Services ("LABS") is a business unit found organizationally within LUC that serves both regulated and unregulated entities.

<sup>8</sup> To clarify, if a LABS service is for only one specific organization, such as the unregulated generation business, APCo, the cost will be directly charged to that business unit.

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## COST ALLOCATION MANUAL

unregulated activity; (c) the rationale for selecting the factors that are used for allocation; and (d) examples of the specific allocated costs. The costs allocated to the regulated companies as a group are then reallocated to individual companies using the Utility Four-Factor Methodology set forth in CAM Table 2, resulting in utility-specific allocated charges from LUC.

For an example of how an invoice or cost within LUC's shared services (LABS) would be assigned or allocated, please see Appendix 5.

### 4.3.1 Business Services and Corporate Services

LUC shared services that benefit the entire company, i.e., APCo and LUC, are internally referenced under two names - Business Services and Corporate Services. The services and functions within each category are shown in the tables below<sup>9</sup>. Indirect costs from Business Services and Corporate Services are allocated using the following methodology shown in Tables 4a and 4b, respectively, which are designed to closely align the costs with the driver of the activity.

**Table 4a: Summary of Corporate Allocation Method of LUC Business Services Indirect Costs**

Type of Cost	Allocation Methodology	Rationale	Examples
Information Technology	Number of Employees 90% O&M 10%	IT function is driven by factors which include number of employees and O&M. The larger the number of employees, the more support, software and IT infrastructure is required.	Enterprise wide support, architecture, etc. Third party fees

<sup>9</sup> Note that the shared service functions found in Tables 4a and 4b are unchanged from those shown in Table 4 in the prior version of the CAM. These functions have simply been reorganized into these two Tables, 4a and 4b, to show the differentiation between Business Services and Corporate Services.

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Human Resources	Number of Employees 100%	HR function is driven by number of employees. A greater number of employees requires additional HR support	HR policies, payroll processing, benefits, employee surveys
Training	Number of Employees 100%	Training is directly proportional to the number of employees per function	Courses, lectures, in house training sessions by third party providers
Facilities and Building Rent	Square Footage 100%	Office space occupied accurately reflects space requirements of each subsidiary	Corporate office building
Environment, Health, Safety and Security	Number of Employees 100%	EHSS training, etc. is directly proportional to the number of employees per function	Enterprise wide programs, employee labor and related administration
Procurement	O&M 50% Capital Expenditures 50%	Procurement function is based on typical proportion of expenditures	Enterprise wide support and related administration

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**Table 4b: Summary of Corporate Allocation Method of LUC Corporate Services Indirect Costs**

Risk Management	Net Plant Revenue O&M	33.3% 33.3% 33.3%	This function is driven by factors which reflect the relative size and complexity of Risk Management - Revenues, Net Plant and O&M costs.	Software platform, fees and administration
Financial Reporting and Administration	Revenue O&M Net Plant	33.3% 33.3% 33.3%	This function is driven by factors which reflect the relative size and complexity of Financial Reporting and Admin. - Revenues, Net Plant and O&M costs.	Employee labor and related administration and third party fees
Treasury	Capital Expenditures 25% O&M 50% Net Plant 25%		Treasury activity is typically guided by the amount of necessary capex/plant for each utility, and operating costs/cash flow	Third party financing, employee labor and related administration and programs
Internal Audit	Net Plant O&M	25% 75%	This function is driven by factors which reflect the relative size and complexity of Internal audit activity. Larger Plant and operating costs drive of a given facility drive	Third party fees, employee labor and related administration and programs



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		more activity from IA.	
Communications	Number of Employees 100%	Communications cost is directly proportional to the number of employees	Enterprise wide support and related administration
Legal Costs	Net Plant 33.3% Number of Employees 33.3% O&M 33.3%	This function is driven by factors which include Net Plant, as typically the higher the value of plant, the more legal work it attracts; similarly, a greater number of employees are typically more indicative of larger facilities that require greater levels of attention; and O&M costs tend to be a third factor indicative of size and legal complexity.	Employee labor and related administration and programs, including third party legal

### 5. LIBERTY UTILITIES SERVICE CORP.

Each distribution utility can be assigned and/or allocated costs from APUC, LUC and LUSC. This section provides an overview of the services and the cost methodology for LUSC.

All U.S.-based utility employees are employed, or will be employed, by Liberty Utilities Service Corp. (LUSC). All employees' costs, such as salaries, benefits, insurances etc. are to be paid by LUSC and direct charged to the company to which the employee is dedicated and performs work. Services provided from



# EXHIBIT A

## COST ALLOCATION MANUAL

LUSC to each regulated utility shall be done on a time sheet basis to the extent possible. In infrequent instances where time sheeting may not be possible, the allocation factors shown in Table 5 are to be used.

**Table 5: Summary of Allocation Method of LUSC Indirect Costs**

Type of Cost	Allocation Methodology	Rationale	Examples
Customer Care and Billing	Customer count 100%	Customer count accurately reflects the resource requirements of the Customer Care and Billing group	Customer Care and Billing employees and related administrations
IT/Tech Support	Number of Employees 100%	Technical support requirements are related to the number of employees	Tech support staff, associated administration, and required software, hardware, etc.
Human Resources	Number of Employees 100%	HR function is driven by number of employees. A greater number of employees requires additional HR support	HR policies, payroll processing, benefits, employee surveys
Gas Control	Net Plant 100%	The greater the plant, the more control required	Gas Control labor, administration, and associated programs
Legal	Net Plant Number of Employees O&M 33.3% 33.3% 33.3%	Allocated based on the relative size of affiliate and employee count.	Employee labor and related administration and programs, including third party legal

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Regulatory	Net Plant Number of Employees O&M	33.3% 33.3% 33.3%	Allocated based on the relative size of affiliate and employee count.	Utility-wide studies or third party costs beneficial to all utilities
Environment, Health, Safety and Security	Number of Employees	100%	EHSS training, etc. is directly proportional to the number of employees	Utility-wide programs, employee labor and related administration
Procurement	O&M Capital Expenditures	50% 50%	Based on typical proportion of expenditures	Utility-wide support and related administration

Please note the allocation methodology can be adjusted based on the number of participating utilities. For example, Customer Service representatives who serve only the New Hampshire utilities will only have their indirect costs allocated, if any, based on the number of customers within New Hampshire. Labor costs associated with energy procurement are directly billed to the utilities requiring energy procurement services using timesheets.

## 6. CORPORATE CAPITAL

APUC or LUC will make capital investments for the benefit of all the utilities or facilities it owns (examples include corporate headquarters, IT systems, etc.). All capital investments kept at the corporate level benefiting all facilities will be distributed monthly in the form of an intercompany operating expense charge that captures the depreciation expense and cost of capital associated with the assets. All costs associated to service the investment will be allocated to APCo and LUC's utilities based on that department's allocation where the capital investment is made. For example, if the capital investment is made in Human Resources then the allocation methodology used for Human Resources to allocate non-capital indirect costs as shown in Table 4a will be used to allocate the charge associated with the corporate capital expenditures, including the cost of capital, depreciation, property tax, operation and maintenance costs and all other associated costs. Any corporate capital charges allocated to LUC are then reallocated to individual companies using the Utility Four-Factor Methodology set forth in CAM Table 2.

## 7. UPDATING ALLOCATIONS

Allocation percentages<sup>10</sup> are updated annually. These annual updates to the allocation percentages are based on the most recent audited financial statements and other actual, year-end information. The updated percentages come into effect each April 1<sup>st</sup> and are valid through to the following March 31<sup>st</sup>. These allocations percentages are also updated if an entity is either acquired or sold.

## 8. CAM TRAINING

The oversight of the CAM is currently the responsibility of the corporate Regulatory department. Any updates or revisions are coordinated and completed by this group. The CAM, and any support material, is distributed to Finance and Regulatory staff throughout the organization at least annually. Any revisions to the CAM are distributed immediately upon finalization to this same audience. Training sessions are conducted annually to Finance, Regulatory and other affected departments. As part of the employee orientation program, new employees receive an introduction to the CAM. Further enhancements and additions to this employee training program to foster and enhance the organization's understanding of the CAM are ongoing. For example, it is anticipated that an online training module will be created and deployed across the organization, supplemented by a self-certification process.

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<sup>10</sup> To clarify, the factors and weightings are expected to remain constant. It is the underlying information used to calculate the allocation percentages that is updated annually, such as the most recent net plant figures, or the most recent numbers of employees, for example.

## 9. APPENDICES

### ***APPENDIX 1 - NARUC GUIDELINES FOR COST ALLOCATIONS***

#### **Guidelines for Cost Allocations and Affiliate Transactions:**

The following Guidelines for Cost Allocations and Affiliate Transactions (Guidelines) are intended to provide guidance to jurisdictional regulatory authorities and regulated utilities and their affiliates in the development of procedures and recording of transactions for services and products between a regulated entity and affiliates. The prevailing premise of these Guidelines is that allocation methods should not result in subsidization of non-regulated services or products by regulated entities unless authorized by the jurisdictional regulatory authority. These Guidelines are not intended to be rules or regulations prescribing how cost allocations and affiliate transactions are to be handled. They are intended to provide a framework for regulated entities and regulatory authorities in the development of their own policies and procedures for cost allocations and affiliated transactions. Variation in regulatory environment may justify different cost allocation methods than those embodied in the Guidelines.

The Guidelines acknowledge and reference the use of several different practices and methods. It is intended that there be latitude in the application of these guidelines, subject to regulatory oversight. The implementation and compliance with these cost allocations and affiliate transaction guidelines, by regulated utilities under the authority of jurisdictional regulatory commissions, is subject to Federal and state law. Each state or Federal regulatory commission may have unique situations and circumstances that govern affiliate transactions, cost allocations, and/or service or product pricing standards. For example, The Public Utility Holding Company Act of 1935 requires registered holding company systems to price "at cost" the sale of goods and services and the undertaking of construction contracts between affiliate companies.

The Guidelines were developed by the NARUC Staff Subcommittee on Accounts in compliance with the Resolution passed on March 3, 1998 entitled "Resolution Regarding Cost Allocation for the Energy Industry" which directed the Staff Subcommittee on Accounts together with the Staff Subcommittees on Strategic Issues and Gas to prepare for NARUC's consideration, "Guidelines for Energy Cost Allocations." In addition, input was requested from other industry parties.

# EXHIBIT A

## COST ALLOCATION MANUAL

Various levels of input were obtained in the development of the Guidelines from the Edison Electric Institute, American Gas Association, Securities and Exchange Commission, the Federal Energy Regulatory Commission, Rural Utilities Service and the National Rural Electric Cooperatives Association as well as staff of various state public utility commissions.

In some instances, non-structural safeguards as contained in these guidelines may not be sufficient to prevent market power problems in strategic markets such as the generation market. Problems arise when a firm has the ability to raise prices above market for a sustained period and/or impede output of a product or service. Such concerns have led some states to develop codes of conduct to govern relationships between the regulated utility and its non-regulated affiliates. Consideration should be given to any "unique" advantages an incumbent utility would have over competitors in an emerging market such as the retail energy market. A code of conduct should be used in conjunction with guidelines on cost allocations and affiliate transactions.

### A. DEFINITIONS

1. Affiliates - companies that are related to each other due to common ownership or control.
2. Attestation Engagement - one in which a certified public accountant who is in the practice of public accounting is contracted to issue a written communication that expresses a conclusion about the reliability of a written assertion that is the responsibility of another party.
3. Cost Allocation Manual (CAM) - an indexed compilation and documentation of a company's cost allocation policies and related procedures.
4. Cost Allocations - the methods or ratios used to apportion costs. A cost allocator can be based on the origin of costs, as in the case of cost drivers; cost-causative linkage of an indirect nature; or one or more overall factors (also known as general allocators).
5. Common Costs - costs associated with services or products that are of joint benefit between regulated and non-regulated business units.
6. Cost Driver - a measurable event or quantity which influences the level of costs incurred and which can be directly traced to the origin of the costs themselves.

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7. Direct Costs - costs which can be specifically identified with a particular service or product.
8. Fully Allocated costs - the sum of the direct costs plus an appropriate share of indirect costs.
9. Incremental pricing - pricing services or products on a basis of only the additional costs added by their operations while one or more pre-existing services or products support the fixed costs.
10. Indirect Costs - costs that cannot be identified with a particular service or product. This includes but not limited to overhead costs, administrative and general, and taxes.
11. Non-regulated - that which is not subject to regulation by regulatory authorities.
12. Prevailing Market Pricing - a generally accepted market value that can be substantiated by clearly comparable transactions, auction or appraisal.
13. Regulated - that which is subject to regulation by regulatory authorities.
14. Subsidization - the recovery of costs from one class of customers or business unit that are attributable to another.

## B. COST ALLOCATION PRINCIPLES

The following allocation principles should be used whenever products or services are provided between a regulated utility and its non-regulated affiliate or division.

1. To the maximum extent practicable, in consideration of administrative costs, costs should be collected and classified on a direct basis for each asset, service or product provided.
2. The general method for charging indirect costs should be on a fully allocated cost basis. Under appropriate circumstances, regulatory authorities may consider incremental cost, prevailing market pricing or other methods for allocating costs and pricing transactions among affiliates.

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## COST ALLOCATION MANUAL

3. To the extent possible, all direct and allocated costs between regulated and non-regulated services and products should be traceable on the books of the applicable regulated utility to the applicable Uniform System of Accounts. Documentation should be made available to the appropriate regulatory authority upon request regarding transactions between the regulated utility and its affiliates.
4. The allocation methods should apply to the regulated entity's affiliates in order to prevent subsidization from, and ensure equitable cost sharing among the regulated entity and its affiliates, and vice versa.
5. All costs should be classified to services or products which, by their very nature, are either regulated, non-regulated, or common to both.
6. The primary cost driver of common costs, or a relevant proxy in the absence of a primary cost driver, should be identified and used to allocate the cost between regulated and non-regulated services or products.
7. The indirect costs of each business unit, including the allocated costs of shared services, should be spread to the services or products to which they relate using relevant cost allocators.

## C. COST ALLOCATION MANUAL (NOT TARIFFED)

Each entity that provides both regulated and non-regulated services or products should maintain a cost allocation manual (CAM) or its equivalent and notify the jurisdictional regulatory authorities of the CAM's existence. The determination of what, if any, information should be held confidential should be based on the statutes and rules of the regulatory agency that requires the information. Any entity required to provide notification of a CAM(s) should make arrangements as necessary and appropriate to ensure competitively sensitive information derived therefrom be kept confidential by the regulator. At a minimum, the CAM should contain the following:

1. An organization chart of the holding company, depicting all affiliates, and regulated entities.
2. A description of all assets, services and products provided to and from the regulated entity and each of its affiliates.



# EXHIBIT A

## COST ALLOCATION MANUAL

3. A description of all assets, services and products provided by the regulated entity to non-affiliates.
4. A description of the cost allocators and methods used by the regulated entity and the cost allocators and methods used by its affiliates related to the regulated services and products provided to the regulated entity.

### D. AFFILIATE TRANSACTIONS (NOT TARIFFED)

The affiliate transactions pricing guidelines are based on two assumptions. First, affiliate transactions raise the concern of self-dealing where market forces do not necessarily drive prices. Second, utilities have a natural business incentive to shift costs from non-regulated competitive operations to regulated monopoly operations since recovery is more certain with captive ratepayers. Too much flexibility will lead to subsidization. However, if the affiliate transaction pricing guidelines are too rigid, economic transactions may be discouraged.

The objective of the affiliate transactions' guidelines is to lessen the possibility of subsidization in order to protect monopoly ratepayers and to help establish and preserve competition in the electric generation and the electric and gas supply markets. It provides ample flexibility to accommodate exceptions where the outcome is in the best interest of the utility, its ratepayers and competition. As with any transactions, the burden of proof for any exception from the general rule rests with the proponent of the exception.

1. Generally, the price for services, products and the use of assets provided by a regulated entity to its non-regulated affiliates should be at the higher of fully allocated costs or prevailing market prices. Under appropriate circumstances, prices could be based on incremental cost, or other pricing mechanisms as determined by the regulator.
2. Generally, the price for services, products and the use of assets provided by a non-regulated affiliate to a regulated affiliate should be at the lower of fully allocated cost or prevailing market prices. Under appropriate circumstances, prices could be based on incremental cost, or other pricing mechanisms as determined by the regulator.
3. Generally, transfer of a capital asset from the utility to its non-regulated affiliate should be at the greater of prevailing market price or net book value, except as



# EXHIBIT A

## COST ALLOCATION MANUAL

otherwise required by law or regulation. Generally, transfer of assets from an affiliate to the utility should be at the lower of prevailing market price or net book value, except as otherwise required by law or regulation. To determine prevailing market value, an appraisal should be required at certain value thresholds as determined by regulators.

4. Entities should maintain all information underlying affiliate transactions with the affiliated utility for a minimum of three years, or as required by law or regulation.

### E. AUDIT REQUIREMENTS

1. An audit trail should exist with respect to all transactions between the regulated entity and its affiliates that relate to regulated services and products. The regulator should have complete access to all affiliate records necessary to ensure that cost allocations and affiliate transactions are conducted in accordance with the guidelines. Regulators should have complete access to affiliate records, consistent with state statutes, to ensure that the regulator has access to all relevant information necessary to evaluate whether subsidization exists. The auditors, not the audited utilities, should determine what information is relevant for a particular audit objective. Limitations on access would compromise the audit process and impair audit independence.

2. Each regulated entity's cost allocation documentation should be made available to the company's internal auditors for periodic review of the allocation policy and process and to any jurisdictional regulatory authority when appropriate and upon request.

3. Any jurisdictional regulatory authority may request an independent attestation engagement of the CAM. The cost of any independent attestation engagement associated with the CAM, should be shared between regulated and non-regulated operations consistent with the allocation of similar common costs.

4. Any audit of the CAM should not otherwise limit or restrict the authority of state regulatory authorities to have access to the books and records of and audit the operations of jurisdictional utilities.

5. Any entity required to provide access to its books and records should make arrangements as necessary and appropriate to ensure that competitively sensitive information derived therefrom be kept confidential by the regulator.

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## COST ALLOCATION MANUAL

### F. REPORTING REQUIREMENTS

1. The regulated entity should report annually the dollar amount of non-tariffed transactions associated with the provision of each service or product and the use or sale of each asset for the following:

- a. Those provided to each non-regulated affiliate.
- b. Those received from each non-regulated affiliate.
- c. Those provided to non-affiliated entities.

2. Any additional information needed to assure compliance with these Guidelines, such as cost of service data necessary to evaluate subsidization issues, should be provided.

Source:

<http://www.naruc.org/Publications/Guidelines%20for%20Cost%20Allocations%20and%20Affiliate%20Transactions.pdf>

### ***APPENDIX 2 – DETAILED EXPLANATION OF APUC COSTS***

#### **1. APUC STRATEGIC MANAGEMENT COSTS**

Strategic management decisions are critical for any public utility. The need for strategic management is even more pronounced for APUC as a publicly traded company, which depends on access to capital funding through public sales of units. APUC seeks to hire talented strategic managers that aid in running each facility owned by the company as efficiently and effectively as possible. This ensures the long term health of each utility and ensures that rates are kept as low as possible without compromising the level of service. It also facilitates each regulated utility's access to necessary capital funding at reduced costs. The costs included in Strategic Management Costs fall into the following categories.

##### **a. Board of Directors**

The Board of Directors provides strategic oversight on all company affairs including high level approvals of strategy, operation and maintenance budgets, capital budgets, etc. In addition, the Board of Directors provides corporate governance and ensures that capital and costs are incurred prudently, which ultimately protects ratepayers.

##### **b. General Legal Services**

General legal services involve legal matters not specific to any single facility, including review of audited financial statements, annual information filings, Sedar filings, review of contracts with credit facilities, incorporation, tax issues of a legal nature, market compliance, and other similar legal costs. These legal services are required in order for APUC to provide capital funding to individual utilities, without which the utilities could not provide adequate service. Additionally, the services ensure that APUC's subsidiaries remain compliant in all aspects of operations and prevent those entities from being exposed to unnecessary risks.

##### **c. Professional Services**

Professional Services including strategic plan reviews, capital market advisory services, ERP System maintenance, benefits consulting, and other similar professional services. By providing these services at a parent level, the subsidiaries are able to benefit from economies of scale. Additionally, some of these services improve APUC's access to capital which benefits all of its subsidiaries.

### 2. ACCESS TO CAPITAL MARKETS

One of APUC's primary functions is to ensure its subsidiaries have access to quality capital. APUC is listed on the Toronto Stock Exchange, a leading financial market. In order to allow its subsidiaries to have continued access to those capital markets, APUC incurs the following costs. These services and costs are a prerequisite to the subsidiaries continued access to those capital markets.

#### a. License and Permit Fees

In connection with APUC's participation in the Toronto Stock Exchange, APUC incurs certain license and permit fees such as Sedar fees, annual filing fees, licensing fees, etc. These licensing and permit fees are required in order to sell units on the Toronto Stock Exchange, which in turn provides funding for utility operations.

#### b. Escrow Fees

In connection with the payment of dividends to unit holders, APUC incurs escrow fees. Escrow fees are incurred to ensure continued access to capital and ensure continuing and ongoing investments by shareholders. Without such escrow fees, APUC's subsidiaries would not have a readily available source of capital funding.

#### c. Unit Holder Communications

Unit holder communication costs are incurred to comply with filing and regulatory requirements of the Toronto Stock Exchange and meet the expectations of shareholders. These costs include items such as news releases and unit holder conference calls. In the absence of shareholder communication costs, investors would not invest in the units of APUC, and in turn, APUC would not have capital to invest in its subsidiaries. With such communications services, the subsidiaries would not have a readily available source of capital funding.

### 3. APUC FINANCIAL CONTROLS

Financial control costs incurred by APUC include costs for audit services and tax services. These costs are necessary to ensure that the subsidiaries are operating in a manner that meets audit standards and regulatory requirements, which have strong financial and operational controls, and financial transactions are recorded

# EXHIBIT A

## COST ALLOCATION MANUAL

accurately and prudently. Without these services, the regulated utilities would not have a readily available source of capital funding.

### a. Audit Fees

Audits are done on a yearly basis and reviews are performed quarterly on all facilities owned by APUC on an aggregate level. These corporate parent level audits reduce the cost of the stand-alone audits significantly for utilities which must perform its own separate audits. Where stand-alone audits are not required, ratepayers receive benefits of additional financial rigor, as well as access to capital, and financial soundness checks by third parties. Finally, during rate cases, the existence of audits provides staff and intervenors additional reliance on the company records, thus reducing overall rate case costs. The aggregate audit is necessary for the regulated utilities to have continued access to capital markets and unit holders.

### b. Tax Services

Taxes are paid on behalf of the regulated utilities at the parent level as part of a consolidated United States tax return. Tax services such as planning and filing are provided by third parties. Filing tax returns on a consolidated basis benefits each regulated utility by reducing the costs that otherwise would be incurred by such utility in filing its own separate tax return.

## 4. APUC ADMINISTRATIVE COSTS

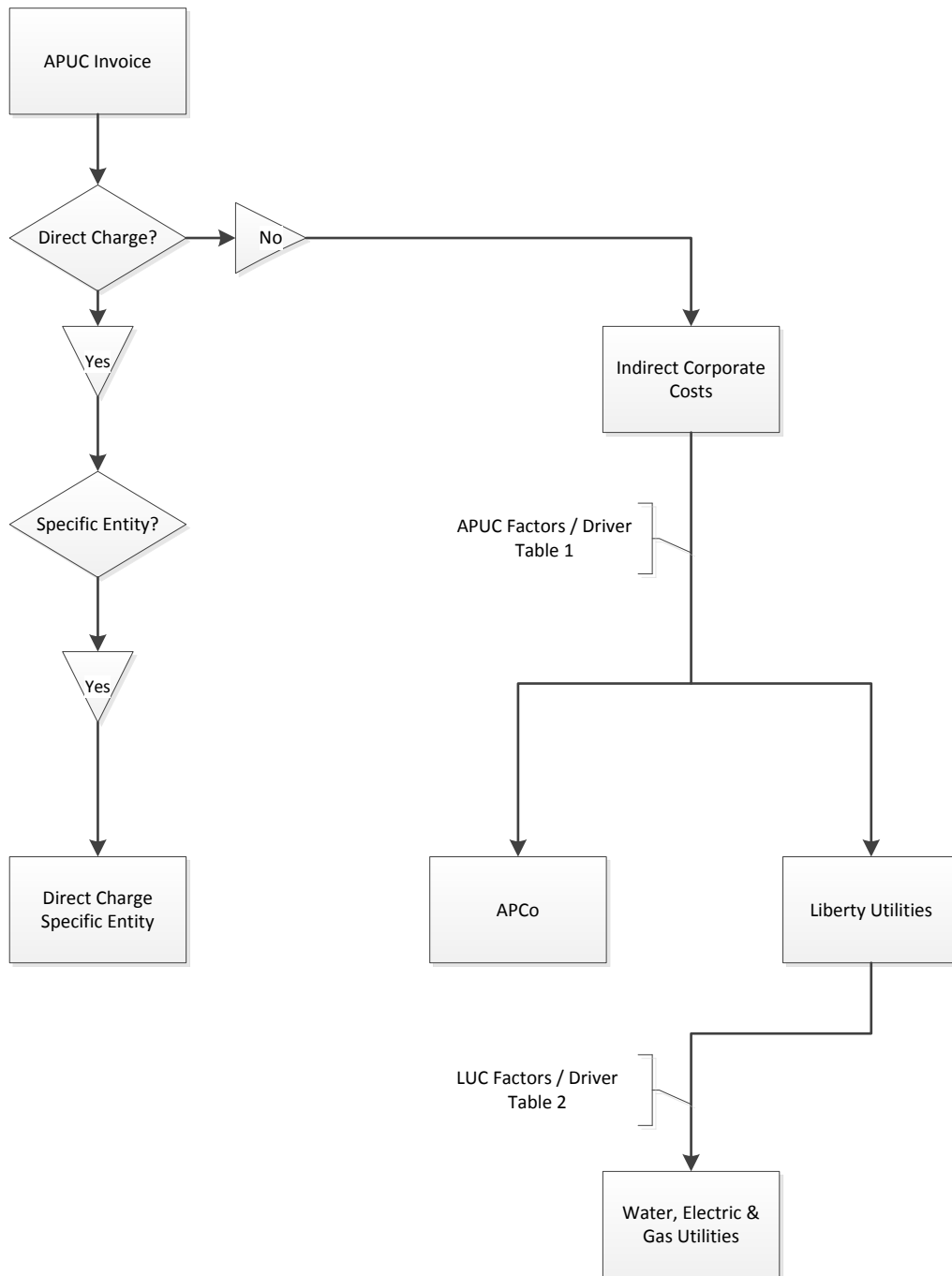
Finally, administrative costs incurred by APUC such as rent, depreciation of office furniture, depreciation of computers, and general office costs are required to house all the services mentioned above. Without these administrative costs, the employees of APUC could not perform their work and provide the necessary services to the regulated utilities. These administrative costs also include training for corporate employees.

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### ***APPENDIX 3 – LIFE OF AN APUC INVOICE***

A schematic is provided below showing the trail of an invoice received by APUC for services to be charged to its subsidiaries. The schematic is intended to visually explain the distribution of charges from APUC to APCo and Liberty Utilities companies.

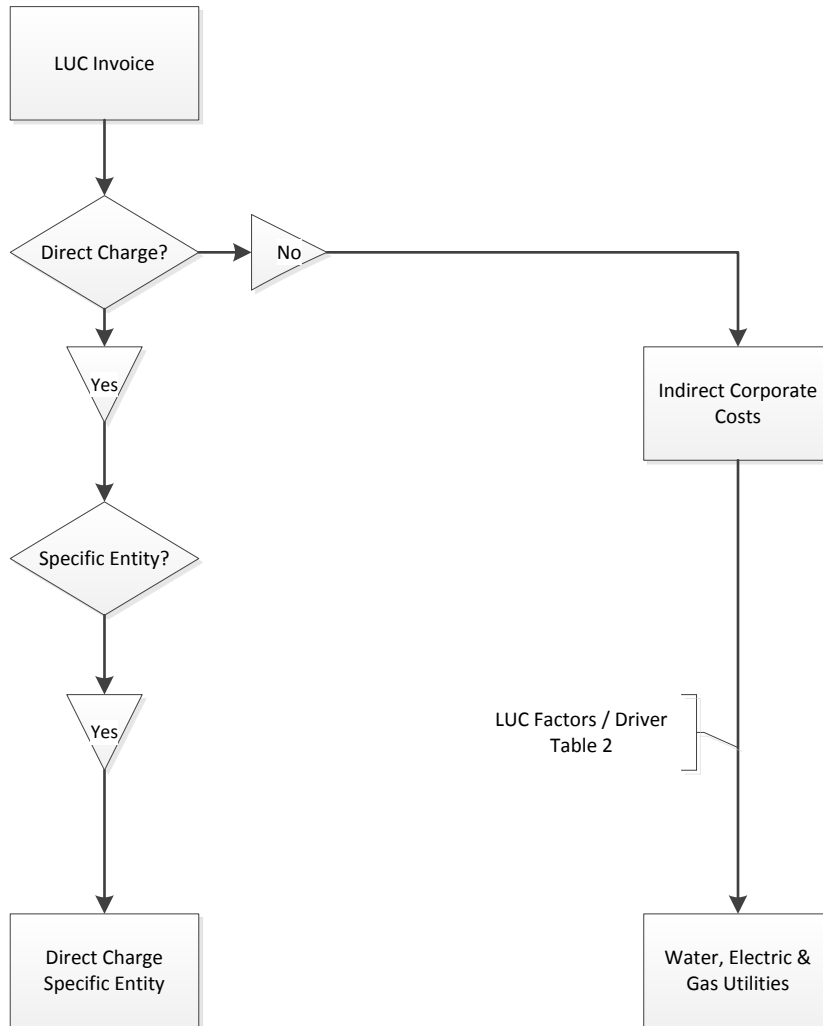


# EXHIBIT A

## COST ALLOCATION MANUAL

### ***APPENDIX 4 – LIFE OF A LIBERTY UTILITIES INVOICE***

A schematic is provided below showing the trail of an invoice received by Liberty Utilities (LUC) for services to be charged to its subsidiaries. The schematic is intended to visually explain the distribution of charges from LUC to Liberty Utilities companies.

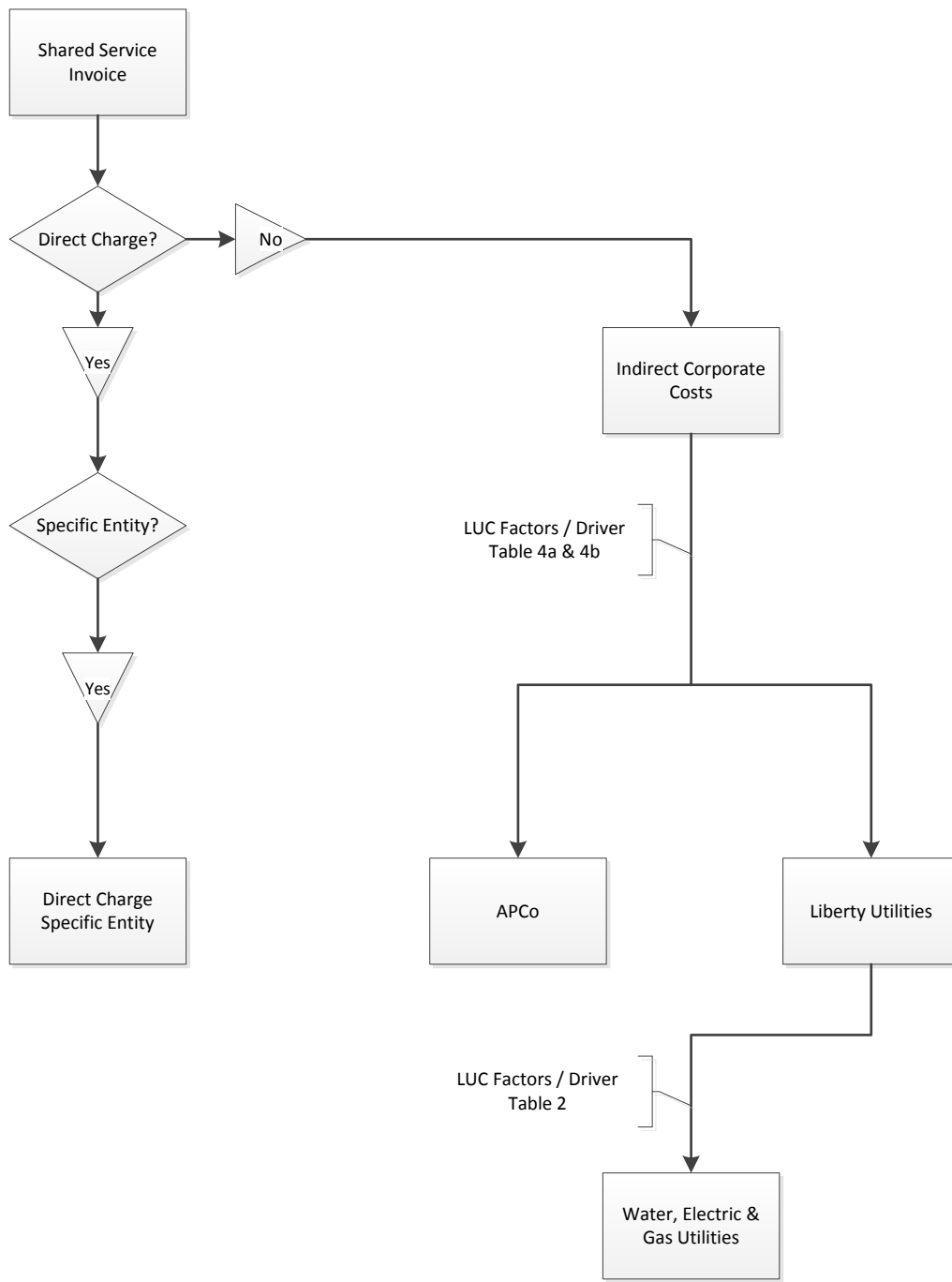


# EXHIBIT A

## COST ALLOCATION MANUAL

### ***APPENDIX 5 – LIFE OF A SHARED SERVICES INVOICE***

A schematic is provided below showing the trail of an invoice for shared services provided within Liberty Utilities for services to be charged to affiliates and subsidiaries. The schematic is intended to visually explain the distribution of charges from shared services to APCo and Liberty Utilities companies.





# THE EMPIRE DISTRICT ELECTRIC COMPANY



## COST ALLOCATION MANUAL

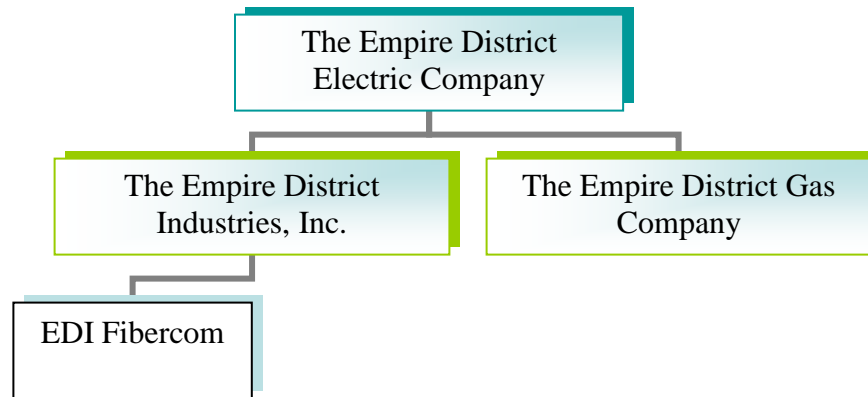
## INTRODUCTION

In an effort "...to prevent regulated utilities from subsidizing their non-regulated operations", the Public Service Commission of the State of Missouri has implemented affiliate transaction rules through CSR 240-20.015. This Cost Allocation Manual (CAM) identifies how The Empire District Electric Company will assign or allocate costs to its various companies to comply with these rules.

Costs can be categorized into these assignment methods:

1. **Direct Bill**- Costs are charged directly to the company receiving the benefit. Costs can be direct billed via the payroll system based on hours worked or can be billed from a vendor invoice. The Direct Bill Method is the preferred method of assigning costs and is used to the greatest extent possible.
2. **Unit of Service**-Costs for which the Direct Bill Method is not practical but have identifiable per unit costs. This method is appropriate for assigning costs of departments that perform the same functions for multiple companies and for which the number of units is ascertainable (i.e. number of vouchers or computers, etc).
3. **Specific Assignment**-Applies to costs that can be assigned to benefiting business units based on statistical analysis of the underlying cost.
4. **Corporate Allocation**-Costs for which there is no direct relationship between the work performed and the benefiting business unit.

## THE COMPANIES OF EMPIRE DISTRICT



## Abbreviation Identification

The Empire District Electric Company	EDE*
The Empire District Gas Company, Inc.	EDG, GAS
The Empire District Industries, Inc.	IND, EDI
EDI Fibercom	FIB, Fiber, Telecom
General Ledger	GL
Accounts Payable	AP
Purchasing	PO
Inventory	INV
Human Resources	HR
Information Technologies	IT

\*Electric includes Water Operations

*Note: The above abbreviations are commonly combined throughout the Cost Allocation Manual. For example, GLGAS is used as a business unit in the general ledger for corporate gas.*

## DIRECT BILLING METHOD

The Direct Billing Method is considered the preferred method of assigning costs to the appropriate business units and will be used whenever practicable. There are two primary methods of Direct Billing:

**Vendor Invoices**-Vendor invoices that include charges for goods or services that are for the benefit of a single business unit will be coded to the appropriate business unit/account number at the time of input into PeopleSoft.

**Labor**-All employees are required to record their time in PeopleSoft. Part of this time entry includes the Business Unit for which the employee was working. PeopleSoft then records the appropriate portion of the salary of that person to the appropriate business unit. In addition to assigning salary, PeopleSoft also allocates an amount to cover payroll taxes and fringe benefits. The fringe benefit amount is based on a percentage determined by Accounting with support from Human Resources. The labor overhead rate consists of Healthcare, 401K, Pension and other similar costs.

## **UNIT OF SERVICE METHOD**

For costs incurred on behalf of the business units that do not allow for practical application of the Direct Billing Method, the Unit of Service Method is used in instances where there is a quantifiable unit driver (purchase orders, personal computers, etc) for which a “per unit” cost can be calculated.

Each Unit of Service Billing has a calculated rate that is based on various General Ledger accounts and costs and is adjusted periodically. Each rate is then applied to the appropriate volume driver to determine the monthly allocation to the business units.

The following pages detail each Unit of Service Billing Method that is used - including how to determine the rate, identify the driver and apply the results.

**UNIT OF SERVICE METHOD:**

**ACCOUNTS PAYABLE**

**Purpose:** To allocate expenses associated with the processing of vendor payments for business units.

**Basis of Allocation:** The allocation is based on the number of lines keyed by Accounts Payable. The number of lines keyed for each business unit is determined by running the “EDE\_AP\_VCHR\_LINES\_KEYED\_USER” query.

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** An analyst in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate for 2016 will be \$3.31 per Accounts Payable lines keyed. This rate was calculated by summing the 2015 balance of account 920264-Accounts Payable-Accounting, overheads (which include Healthcare, 401K, Pensions and other similar costs), and the balance of account 921244-Microfilming Expenses-Acct. The total of the above costs was then divided by the number of Accounts Payable lines keyed in 2015 to arrive at a “per line” amount. Additional costs were included for Treasury Department check processing costs and postage.

**Accounting Distribution to be charged:**

Business Unit:	GLGAS and GLFIB
Account:	417310 (EDE Billed Services – Non Regulated Businesses) 920264 & 921244 (Gas Businesses)
Department:	Business Unit Cost Center that had Accounts Payable transactions
Product Code:	NAP (Non-Regulated – Accounts Payable Allocation) GAP (Gas – Accounts Payable Allocation)

**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Electric Business Unit)
Account:	920264 & 921244
Department:	000 (Corporate Department)
Product Code:	NAP (Non-Regulated – Accounts Payable Allocation) GAP (Gas – Accounts Payable Allocation)

**UNIT OF SERVICE METHOD:**

**CUSTOMER BILLING**

**Purpose:** To allocate expenses associated with the processing of customer invoices to the appropriate business units.

**Basis of Allocation:** The allocation is based on the number of active account packages at the end of each month. The number of active account packages is determined by obtaining a query report on the last day of the month from IT and adding the number of active account packages processed for the business unit. Gas costs allocated will be based on the computed rate. Non-regulated costs allocated will be the computed rate for non-regulated only bills and ½ the computed rate for bills shared with regulated bills (common bills).

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** An analyst in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate for 2016 will be \$1.97 per account packages generated. This rate was calculated by summing the balances for 2015 of all accounts associated with billing and collection, overheads (which includes Healthcare, 401K, Pensions and other similar costs added to all labor accounts), and an amount for amortization of Customer Watch (a CRM software package). The total of the above costs was then divided by the number of active account packages for 2015.

**Accounting Distribution to be Charged:**

Business Unit:	GLGAS and GLFIB
Account:	417310 (EDE Billed Services – Non Regulated Businesses) All accounts associated with Billing & Collection (Gas Businesses)
Department:	Business Unit Cost Center that had Customer Billing transactions
Product Code:	NCB (Non-Regulated – Customer Billing Allocation) GCB (Gas – Customer Billing Allocation)

**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Regulated Business Unit)
Account:	All accounts associated with Billing & Collection
Department:	000 (Corporate Department)
Product Code:	NCB (Non-Regulated – Customer Billing Allocation) GCB (Gas – Customer Billing Allocation)



**UNIT OF SERVICE METHOD:**

**PURCHASING**

**Purpose:** To allocate expenses associated with the processing of purchase orders to the appropriate business units.

**Basis of Allocation:** The allocation is based on the number of purchase orders processed by the Purchasing Department. The number of purchase orders generated for each business unit is determined by running the “EDE\_PO\_ISSUED\_TO\_BU” query.

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** An analyst in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate for 2016 will be \$36.80 per Purchase Order. This rate was calculated by summing the 2015 balance of all accounts associated with the Purchasing functions and overheads (which includes Healthcare, 401K, Pensions, and other similar costs added to all labor accounts). The total of the above costs was then divided by the number of Purchased Orders processed during 2015.

**Accounting Distribution to be Charged:**

Business Unit:	GLGAS and GLFIB
Account:	417310 (EDE Billed Services – Non Regulated Businesses) All accounts associated with Purchasing (Gas Businesses)
Department:	Business Unit Cost Center that has Purchasing Transactions
Product Code:	NPO (Non-Regulated – Purchasing Allocation) GPO (Gas – Purchasing Allocation)

**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Regulated Business Unit)
Account:	All accounts associated with Purchasing
Department:	000 (Corporate Department)
Product Code:	NPO (Non-Regulated – Purchasing Allocation) GPO (Gas – Purchasing Allocation)

**UNIT OF SERVICE METHOD:**

**IT TECHNICAL SUPPORT**

**Purpose:** To allocate expenses associated with computer maintenance and support to the appropriate business units.

**Basis of Allocation:** The allocation is based on the number of personal computers maintained for each business unit. IT maintains an inventory of the personal computers and compiles the number.

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** An analyst in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate for 2016 will be \$419.89 per personal computer. This rate was calculated by summing the 2015 balance of all accounts associated with the Technical Support functions and overheads (which includes Healthcare, 401K, Pensions, and other similar costs was added to all labor accounts). The total of the above costs was then divided by the number of personal computers in the company.

**Accounting Distribution to be Charged:**

Business Unit:	GLGAS and GLFIB
Account:	417310 (EDE Billed Services – Non Regulated Businesses) All accounts associated with Technical Support (Gas Businesses)
Department:	Business Unit Cost Center that has Technical Support Transactions
Product Code:	NTS (Non-Regulated – Technical Support Allocation) GTS (Gas – Technical Support Allocation)

**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Regulated Business Unit)
Account:	All accounts associated with Technical Support
Department:	000 (Corporate Department)
Product Code:	NTS (Non-Regulated – Technical Support Allocation) GTS (Gas – Technical Support Allocation)

**UNIT OF SERVICE METHOD:**

**POLE ATTACHMENTS**

**Purpose:** To allocate expenses associated with having fiber optic cable attached to utility poles to the Fibercom unit.

**Basis of Allocation:** The allocation is based on the number of pole attachments used by Fibercom at the end of each month.

**Allocation Update Frequency:** Driver: Monthly. Rate: \$13.79 annually.

**Responsible party:** An analyst in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate for 2016 will be \$1.149 per month per pole attachment. This rate was determined by the Land and Land Rights Department. This rate is consistent with the rate charged to other third parties that utilize Empire's poles.

**Accounting Distribution to be Charged:**

Business Unit:	GLFIB
Account:	417310 (EDE Billed Services – Non Regulated Businesses)
Department:	EDI Fibercom which has Pole Attachment transactions
Product Code:	NAT (Non-Regulated – Pole Attachment)

**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Regulated Business Unit
Account:	922101 (Transfer Charges – Subsidiaries)
Department:	000 (Corporate Department)
Product Code:	NAT (Non-Regulated – Pole Attachment)

**UNIT OF SERVICE METHOD:**

**PHONE SERVICE**

**Purpose:** To allocate expenses associated with phone maintenance and support to the appropriate business unit.

**Basis of Allocation:** The allocation is based on the number of phone lines maintained for each business unit compared to the total phone lines for the company.

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** An analyst in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate is 1.41% for EDI Fibercom and 3.68% for Empire District Gas of the total monthly charges associated with the phone service.

**Accounting Distribution to be charged:**

Business Unit:	GLGAS and GLFIB
Account:	417310 (EDE Billed Services – Non Regulated Businesses) All accounts associated with Phone Service (Gas Businesses)
Department:	Business Unit Cost Center that had Accounts Payable transactions
Product Code:	NPH (Non-Regulated – Phone Allocation) GPH (Gas – Phone Allocation)

**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Regulated Business Unit)
Account:	922101 (Transfer Charges – Subsidiaries)
Department:	000 (Corporate Department)
Product Code:	NPH (Non-Regulated – Phone Allocation) GPH (Gas – Phone Allocation)

**UNIT OF SERVICE METHOD:**

**TWO-WAY RADIO**

**Purpose:** To allocate expenses associated with two-way radio maintenance and support for non-regulated business units to the appropriate business unit.

**Basis of Allocation:** The allocation is based on the number of radios maintained for each business unit.

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** An analyst in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate is computed by taking the number of non-regulated two-way radios and dividing them by the total number of two-way radios. The percentage is then multiplied by total monthly charges then allocated by the total monthly charges associated with two-way radios.

**Accounting Detail:**

**Accounting Distribution to be charged:**

Business Unit:	GLFIB
Account:	417310 (EDE Billed Services – Non Regulated Businesses)
Department:	Non-Regulated Business Unit Cost Center that had Accounts Payable transactions
Product Code:	NRA (Non-Regulated – Two-Way Radio Allocation)

**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Regulated Business Unit)
Account:	922101 (Transfer Charges – Subsidiaries)
Department:	000 (Corporate Department)
Product Code:	NRA (Non-Regulated –Two-Way Radio Allocation)

**UNIT OF SERVICE METHOD:**

**REGULATED VEHICLE**

**Purpose:** To allocate expenses associated with the use of regulated vehicles for non-regulated business units to the appropriate business unit.

**Basis of Allocation:** The allocation is based on the number hours the non-regulated laborer uses vehicle and the class of vehicle that is used.

**Allocation Update Frequency:** Driver: Monthly. Rate: Annually.

**Responsible party:** Senior Budget Accountant in Financial Services will create a manual voucher each month for the allocation entry.

**Rate to be used for Allocation:** The rate is computed by taking the number of hours the non-regulated laborer uses the regulated vehicle and the class of vehicle by the rate on the GA95 sheet which are overhead rates that are distributed to budgeters annually.

**Accounting Detail:**

**Accounting Distribution to be charged:**

Business Unit:	GLFIB
Account:	All accounts associated with labor costs
Department:	Non-Regulated Business Unit Cost Center that had labor transactions
Product Code:	NVH (Non-Regulated – Vehicle Hours)

**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Regulated Business Unit)
Account:	922101 (Transfer Charges – Subsidiaries)
Department:	000 (Corporate Department)
Product Code:	NVH (Non-Regulated – Vehicle Hours)

## SPECIFIC ASSIGNMENT METHOD

Specific assignment is used in circumstances where a statistical analysis can be made of the underlying costs that indicate the benefiting business unit. Examples where specific assignment is used and the statistical basis for each include the following:

**Depreciation Expense**-Depreciation follows the ownership of each asset.

**Property Taxes**-Property tax follows the ownership of each asset.

**Income Taxes**-An income tax accrual is provided monthly for each business unit. The basis for the income tax accrual is income before income taxes. Deferred taxes are provided as necessary.

**Common Facilities Expense**-Since different departments within the company work with the regulated and non-regulated business units on a regular basis, a portion of common facilities is allocated to them. The Property Accounting Department determines an amount for “general plant” which excludes facilities which are utilized solely by one business unit. The amount for “general plant” is then allocated using the Modified Massachusetts Formula percentage for each business unit to determine the amount of Common Facilities Expense. In addition, portions of the “general plant’s” liability insurance, property insurance, property taxes, and depreciation will be allocated to the business units using the Modified Massachusetts Formula.

**Cash Management Policy**-Establishment and operation of the cash management program:

- A. EDE is authorized to maintain a pooled master bank account (with various sub accounts) through which all of the cash receipts and cash disbursements of the Participants will be administered.
- B. EDE is authorized to act as the administrator of the cash management program and to be responsible for meeting the daily cash needs of the Participants. Upon the request for cash to meet the daily operations of any of the Participants made in accordance with the requirements authorizing expenditures for the Participants, EDE is authorized to request the necessary funds either from available investments, if any, or from EDE’s revolving credit facility.
- C. Cash generated from the Affiliates will be deposited in the EDE master bank account. Deposits to and withdrawals from the EDE master bank account by the Affiliates will be recorded to intercompany accounts between Affiliates and EDE. Documentation for the deposits to and withdrawals by the Affiliates from the EDE master bank account will be maintained in the financial and supporting systems of EDE.
- D. The Affiliates are authorized to maintain a zero balance bank account that will automatically sweep from EDE’s master bank account. Transactions between EDE and the Affiliates will be recorded to inter-company accounts between EDE and the Affiliates. Funding the Affiliate’s cash accounts will be recorded through an inter-

company receivable/payable account. Documentation for the transactions between the Affiliates and EDE will be maintained in the financial and supporting systems of EDE.

- E. No security will be required to be posted by any of the Affiliates as collateral for any net borrowing positions. Loans to the Affiliates will be made pursuant to open-account advances. At the end of each month, interest expense will be charged to the Participants. The short-term borrowing rate will be the weighted average short-term borrowing rate calculated on all EDE's short-term borrowings outstanding during the month. However, if EDE has no outstanding third-party short-term debt, a proxy interest rate will be charged or credited to the Participant. The proxy interest rate shall be the London Inter-Bank Offered Rate (LIBOR) plus a certain number of basis points added (the "LIBOR Rate") so that the LIBOR Rate most closely mirrors the pricing the Participant would expect if it had outstanding short-term borrowings. If no LIBOR Rate is established for that day, then the applicable rate will be the LIBOR Rate for the next day for which a rate is established.
- F. Excess funds which are not required to satisfy the borrowing needs of the Participants will be invested in short-term instruments according to the guidelines of the EDE Corporate Investment Policy approved by the Board of Directors. At the end of the month, the interest income will be allocated back to the Participants at the weighted average short-term interest rate of all EDE's short-term investments during the month on the basis of their relative contribution to the pooled funds. Interest income resulting from the investment of the pooled funds will be used to repay the principal amount of any inter-company loan. If no inter-company loans exist, the interest income will be credited to the Participants as appropriate.

**Lease at Fibercom-**EDI Fibercom has built storage sheds on regulated land as well as shared storage space within regulated storage sheds. The square footage occupied by EDI Fibercom was calculated and is the basis for a lease agreement with the regulated company.



## CORPORATE ALLOCATION METHOD

In instances where gas and non-regulated companies/business units receive benefits or services from the Electric Company that cannot be assigned or allocated through one of the previously discussed assignment methods, a General Corporation Method is used. The Modified Massachusetts Formula is used as the methodology for this General Corporate Allocation and is an arithmetic average of profit margin, payroll and net property, plant and equipment.

Modified Massachusetts Formula Calculation					
		<u>Electric*</u>	<u>EDG</u>	<u>Fibercom</u>	<u>Total</u>
Net PP&E		xxx,xxx	xxx,xxx	xxx,xxx	xxx,xxx
(Does Not Include CWIP)	%	xx.xx%	xx.xx%	xx.xx%	xx.xx%
Profit Margin		xxx,xxx	xxx,xxx	xxx,xxx	xxx,xxx
	%	xx.xx%	xx.xx%	xx.xx%	xx.xx%
Payroll		xxx,xxx	xxx,xxx	xxx,xxx	xxx,xxx
	%	xx.xx%	xx.xx%	xx.xx%	xx.xx%
SUM of Percentages		xx.xx	xx.xx	xx.xx	xx.xx
<b>Average</b>		<b>93.28%</b>	<b>5.07%</b>	<b>1.65%</b>	<b>100.00%</b>

*Note 1: The Average percentages for the Modified Massachusetts Formula are estimates subject to change and are for illustration purposes only.*

### Accounting Distribution to be Charged:

Business Unit:	GLGAS and GLFIB
Account:	417310 (EDE Billed Services – Non Regulated Businesses) All accounts associated with the Massachusetts Formula Methodology (Gas Businesses)
Department:	Business Units Cost Center defined in Massachusetts Formula
Product Code:	NTS (Non-Regulated – Misc A&G Allocation) GTS (Gas – Misc A&G Allocation)

**Accounting Distribution to be Credited:**

Business Unit:	GL001 (Regulated Business Unit)
Account:	All accounts associated with Massachusetts Formula Methodology
Department:	000 (Corporate Department)
Product Code:	NAG (Non-Regulated – Misc A&G) GAG ((Gas – Misc A&G)

Note: Previously, as part of the Massachusetts Formula, the entire executive labor was being allocated to the affiliated businesses. It was determined that only a portion of the executive labor should be allocated based on corporate activities. Therefore, an annual percentage is calculated to determine how much of the executive labor and overheads should be included in the Massachusetts Formula calculation based on hours. For 2016, the percentage of executive labor and overheads is 51.83%.

**ACCOUNT REVIEW**

In an effort to ensure that all costs were considered, each active department/account combination in the PeopleSoft general ledger was reviewed. Following this page is that listing. The list includes a note as to how each account is impacted by these affiliate transaction allocations using the following key:

<u>Note</u>	<u>Allocation Method</u>
Accounts Payable	Unit of Service Method-Accounts Payable
Depreciation	Specific Assignment-Depreciation Expense
Direct Bill	Direct Bill
Follows Payroll	No direct disposition through allocation-follows payroll
Electric Only	None-applies only to electric units
Gas Only	None-applies only to gas units
General Allocation	Corporate Allocation Method
Income Taxes	Specific Assignment-Income Taxes
Interest	Specific Assignment-Interest Expense
Non-Regulated Only	None-applies only to non-regulated units
Pole Attachments	Unit of Service Method-Pole Attachments
Property Taxes	Specific Assignment-Property Taxes
Purchasing	Unit of Service Billing Method-Purchasing
Tech Support	Unit of Service Billing Method-IT Technical Support

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Dept #	Dept Name	Account #	Account Name	Notes
100	Energy Supply Services	100000	Projects Dummy Account	Electric Only
100	Energy Supply Services	107000	Cwip-Electric/Gas	Electric Only
100	Energy Supply Services	108200	Rwip Electric Plant	Electric Only
100	Energy Supply Services	183000	Prelim Survey & Investgat Chgs	Electric Only
100	Energy Supply Services	184630	Construction Clearing Prod	Electric Only
100	Energy Supply Services	186940	Five Yr Maint Overhaul-Asb #1	Electric Only
100	Energy Supply Services	500039	Operation Supervision & Eng	Electric Only
100	Energy Supply Services	546204	Oper Super&Eng-Air Abate&Monit	Electric Only
100	Energy Supply Services	546207	Oper Supervision & Eng	Electric Only
100	Energy Supply Services	547207	Nat Gas-Tolling SLCC Effective	Electric Only
100	Energy Supply Services	556001	Mgmt & Admin- Trans Operations	Electric Only
100	Energy Supply Services	920301	Mgmt & Admin - Field Safety Ad	Electric Only
100	Energy Supply Services	921300	Pcb Oil & Used Oil	Electric Only
100	Energy Supply Services	921301	Mgmt & Admin - Exp - Field Saf	Electric Only
101	Environmental Services	100000	Projects Dummy Account	Direct Bill
101	Environmental Services	107000	Cwip-Electric/Gas	Direct Bill
101	Environmental Services	108200	Rwip Electric Plant	Direct Bill
101	Environmental Services	152057	Fuel Stock Expense - Coal	Electric Only
101	Environmental Services	920301	Mgmt & Admin - Field Safety Ad	General Allocation
101	Environmental Services	921300	Pcb Oil & Used Oil	General Allocation
101	Environmental Services	921301	Mgmt & Admin - Exp - Field Saf	General Allocation
101	Environmental Services	921311	Conv & Seminars - Envir&Safety	General Allocation
101	Environmental Services	921325	Misc Environmental Expenses	General Allocation
101	Environmental Services	921346	Micro Software - Envir&Safety	Electric Only
101	Environmental Services	921702	Mgmt & Admin - Expenses	Electric Only
101	Environmental Services	923045	Outside Services	General Allocation
101	Environmental Services	923047	Outside Services - EDE Only	Electric Only
110	Energy Supply Asbury	000186	Net Megawatt Hrs Gen-Boiler	Electric Only
110	Energy Supply Asbury	100000	Projects Dummy Account	Electric Only
110	Energy Supply Asbury	107000	Cwip-Electric/Gas	Electric Only
110	Energy Supply Asbury	108200	Rwip Electric Plant	Electric Only

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110	Energy Supply Asbury	143200	Employee Accounts Receivable	Electric Only
110	Energy Supply Asbury	151058	Maintenance Of Railroad	Electric Only
110	Energy Supply Asbury	151059	Rail Car Maintenance	Electric Only
110	Energy Supply Asbury	151060	Lease Of Railcars	Electric Only
110	Energy Supply Asbury	151100	Coal	Electric Only
110	Energy Supply Asbury	151200	Distillate Oil	Electric Only
110	Energy Supply Asbury	151300	Tires	Electric Only
110	Energy Supply Asbury	152057	Fuel Stock Expense - Coal	Electric Only
110	Energy Supply Asbury	154000	Material	Electric Only
110	Energy Supply Asbury	158100	Emission Allowance Inventory	Electric Only
110	Energy Supply Asbury	163081	Asbury Stores Expense	Electric Only
110	Energy Supply Asbury	163083	State Line Stores Expenses	Electric Only
110	Energy Supply Asbury	163084	Energy Center Stores Expense	Electric Only
110	Energy Supply Asbury	163100	Stores Expense - T & D	Electric Only
110	Energy Supply Asbury	165100	Prepayments - Insurance	Electric Only
110	Energy Supply Asbury	165300	Prepayments-Other	Electric Only
110	Energy Supply Asbury	165400	Prepayments - Fuel	Electric Only
110	Energy Supply Asbury	165600	Prepayments - Plum Point	Electric Only
110	Energy Supply Asbury	183000	Prelim Survey & Investgat Chgs	Electric Only
110	Energy Supply Asbury	184311	Vehicle Maint - Cars	Electric Only
110	Energy Supply Asbury	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
110	Energy Supply Asbury	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
110	Energy Supply Asbury	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
110	Energy Supply Asbury	184321	Veh Maint - Line Trucks	Electric Only
110	Energy Supply Asbury	184620	Const Clearing Line Oper	Electric Only
110	Energy Supply Asbury	184630	Construction Clearing Prod	Electric Only
110	Energy Supply Asbury	186100	Other Work In Progress	Electric Only
110	Energy Supply Asbury	186940	Five Yr Maint Overhaul-Asb #1	Electric Only
110	Energy Supply Asbury	232100	Manual A/P Accru Elect & Water	Electric Only
110	Energy Supply Asbury	500011	Conv & Seminar-Operations	Electric Only
110	Energy Supply Asbury	500035	Professional Assc Dues-Prod	Electric Only
110	Energy Supply Asbury	500036	Opr Spr & Eng-Air Abate&Monit	Electric Only
110	Energy Supply Asbury	500039	Operation Supervision & Eng	Electric Only
110	Energy Supply Asbury	500046	Micro Software-Production	Electric Only
110	Energy Supply Asbury	501042	Fuel - Coal	Electric Only

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110	Energy Supply Asbury	501045	Fuel - Oil	Electric Only
110	Energy Supply Asbury	501182	Ash Handling Expense	Electric Only
110	Energy Supply Asbury	501183	Sales Of Ash	Electric Only
110	Energy Supply Asbury	501300	Fuel - Tires	Electric Only
110	Energy Supply Asbury	501601	Fuel Administration - Asbury	Electric Only
110	Energy Supply Asbury	502084	Exp Of Coal Handling System	Electric Only
110	Energy Supply Asbury	502093	Exp Of Feedwater System	Electric Only
110	Energy Supply Asbury	502096	Exp To H2O Supply System	Electric Only
110	Energy Supply Asbury	502099	Exp Of Bottom & Fly Ash System	Electric Only
110	Energy Supply Asbury	502102	Exp Of Instrmnt & Meter Boiler	Electric Only
110	Energy Supply Asbury	502105	Exp Of Draft Equipment	Electric Only
110	Energy Supply Asbury	502108	Exp Of Steam Boiler	Electric Only
110	Energy Supply Asbury	502114	Steam Expenses - Other	Electric Only
110	Energy Supply Asbury	502168	Sel Catalytic Reduction - Ops	Electric Only
110	Energy Supply Asbury	505112	Exp-Condens & Cooling H2O Sys	Electric Only
110	Energy Supply Asbury	505117	Exp Of Lube Oil System	Electric Only
110	Energy Supply Asbury	505120	Exp Of Turbine Plant	Electric Only
110	Energy Supply Asbury	506025	Safety Expenses-Prod	Electric Only
110	Energy Supply Asbury	506126	Misc Steam Power Expenses	Electric Only
110	Energy Supply Asbury	506168	Exp of Catalytic Reducer - Opr	Electric Only
110	Energy Supply Asbury	506169	Exp of Arkay System-Oper	Electric Only
110	Energy Supply Asbury	506173	Exp of Scrubber	Electric Only
110	Energy Supply Asbury	506175	Exp of Baghouse	Electric Only
110	Energy Supply Asbury	506176	Exp of Hydrator	Electric Only
110	Energy Supply Asbury	506201	Limestone Expense	Electric Only
110	Energy Supply Asbury	506202	Ammonia Expense	Electric Only
110	Energy Supply Asbury	506205	Ash and FGD By product Disposa	Electric Only
110	Energy Supply Asbury	509052	Emission Allowance Exp	Electric Only
110	Energy Supply Asbury	510030	Mtce Supervision & Engineer	Electric Only
110	Energy Supply Asbury	511127	Mtce Of Structures	Electric Only
110	Energy Supply Asbury	511132	Mtce Of Structures - Environ	Electric Only
110	Energy Supply Asbury	511135	Mtce Of Structures - Other	Electric Only
110	Energy Supply Asbury	512138	Mtce Coalhandling	Electric Only

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110	Energy Supply Asbury	512139	Mtce Of Rotary Dumper	Electric Only
110	Energy Supply Asbury	512141	Mtce Of Coal Sampler & Lab	Electric Only
110	Energy Supply Asbury	512144	Mtce Of C.E.M. Equipment	Electric Only
110	Energy Supply Asbury	512147	Mtce Of Coal Dozers	Electric Only
110	Energy Supply Asbury	512150	Mtce Of Feeders	Electric Only
110	Energy Supply Asbury	512153	Mtce Of Bottom & Fly Ash Syste	Electric Only
110	Energy Supply Asbury	512156	Mtce Instrmnt & Meters Boiler	Electric Only
110	Energy Supply Asbury	512159	Mtce Of Precipitator	Electric Only
110	Energy Supply Asbury	512160	Mtce Of Furnace	Electric Only
110	Energy Supply Asbury	512161	Mtce Of Cyclones	Electric Only
110	Energy Supply Asbury	512162	Mtce Of Draft Systems	Electric Only
110	Energy Supply Asbury	512163	Mtce Of Feedwater System Equip	Electric Only
110	Energy Supply Asbury	512164	Mtce Of Fuel Oil & Igniter Sys	Electric Only
110	Energy Supply Asbury	512165	Mtce Of Boiler Plant-Other	Electric Only
110	Energy Supply Asbury	512167	Mtce Of Boiler Drums & Headers	Electric Only
110	Energy Supply Asbury	512168	Sel Catalytic Reduction - Mtce	Electric Only
110	Energy Supply Asbury	512169	Mtce - Water Supply System	Electric Only
110	Energy Supply Asbury	512170	Exp of ARKAY System-Mtce	Electric Only
110	Energy Supply Asbury	513122	Mtce Of Electrical Equipment	Electric Only
110	Energy Supply Asbury	513168	Mtce Of Turbine Plant	Electric Only
110	Energy Supply Asbury	513172	Mtce Of Turbine Inst. & Meters	Electric Only
110	Energy Supply Asbury	513173	Mtce Of Hydrogen System	Electric Only
110	Energy Supply Asbury	513174	Mtce Of Cooling Tower	Electric Only
110	Energy Supply Asbury	513175	Mtce Of Cooling Lake	Electric Only
110	Energy Supply Asbury	513178	Mtce Of Electrical Equipment	Electric Only
110	Energy Supply Asbury	513181	Mtce Of Condensing Equipment	Electric Only
110	Energy Supply Asbury	513182	Mtce Of Lube/Control Oil Equip	Electric Only
110	Energy Supply Asbury	514144	Mtce of C.E.M. Equipment	Electric Only
110	Energy Supply Asbury	514158	Mtc Of Auxiliary Plant Equip	Electric Only
110	Energy Supply Asbury	514168	Mtce of SCR Catalytic Reducer	Electric Only
110	Energy Supply Asbury	514173	Mtce of Scrubber	Electric Only
110	Energy Supply Asbury	514175	Mtce of Baghouse	Electric Only
110	Energy Supply Asbury	514176	Mtce of Hydrator	Electric Only
110	Energy Supply Asbury	560025	Safety Expenses-Line Eng	Electric Only

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110	Energy Supply Asbury	562121	Substation Expenses	Electric Only
110	Energy Supply Asbury	563012	Overhead Trans Line Oper-69 Kv	Electric Only
110	Energy Supply Asbury	570177	Substation Maintenance - Plant	Electric Only
110	Energy Supply Asbury	571042	Overhead Trans Line Maint-69Kv	Electric Only
110	Energy Supply Asbury	571179	Mtce Of Oh Trans Ln Eqp	Electric Only
110	Energy Supply Asbury	583019	Oh Distribution Line Oper	Electric Only
110	Energy Supply Asbury	583172	Electric Testing-Oh Dis Lines	Electric Only
110	Energy Supply Asbury	586028	Meter Expense	Electric Only
110	Energy Supply Asbury	593555	Oh Dist Line Maintenance	Electric Only
110	Energy Supply Asbury	594061	Underground Dist Line Maint	Electric Only
110	Energy Supply Asbury	921300	Pcb Oil & Used Oil	Electric Only
120	Energy Supply Riverton	000186	Net Megawatt Hrs Gen-Boiler	Electric Only
120	Energy Supply Riverton	046186	Net Megawatt Hrs Gener-S.L.	Electric Only
120	Energy Supply Riverton	100000	Projects Dummy Account	Electric Only
120	Energy Supply Riverton	107000	Cwip-Electric/Gas	Electric Only
120	Energy Supply Riverton	108200	Rwip Electric Plant	Electric Only
120	Energy Supply Riverton	151200	Distillate Oil	Electric Only
120	Energy Supply Riverton	152057	Fuel Stock Expense - Coal	Electric Only
120	Energy Supply Riverton	154000	Material	Electric Only
120	Energy Supply Riverton	163082	Riverton Stores Expense	Electric Only
120	Energy Supply Riverton	183000	Prelim Survey & Investgat Chgs	Electric Only
120	Energy Supply Riverton	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
120	Energy Supply Riverton	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
120	Energy Supply Riverton	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
120	Energy Supply Riverton	184413	FAS87 Pension - Capitalized	Electric Only
120	Energy Supply Riverton	184421	401 K Capitalized	Electric Only
120	Energy Supply Riverton	184630	Construction Clearing Prod	Electric Only
120	Energy Supply Riverton	184915	Small Tools	Electric Only
120	Energy Supply Riverton	232100	Manual A/P Accru Elect & Water	Electric Only
120	Energy Supply Riverton	414989	Realized Loss - Derivatives	Electric Only
120	Energy Supply Riverton	500011	Conv & Seminar-Operations	Electric Only
120	Energy Supply Riverton	500036	Opr Spr & Eng-Air Abate&Monit	Electric Only
120	Energy Supply Riverton	500039	Operation Supervision & Eng	Electric Only

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120	Energy Supply Riverton	500046	Micro Software-Production	Electric Only
120	Energy Supply Riverton	500180	Regulatory & Environm Report	Electric Only
120	Energy Supply Riverton	501042	Fuel - Coal	Electric Only
120	Energy Supply Riverton	501045	Fuel - Oil	Electric Only
120	Energy Supply Riverton	501054	Fuel - Natural Gas	Electric Only
120	Energy Supply Riverton	501215	MO/KS Derv Unrecov Fu Ex- Steam	Electric Only
120	Energy Supply Riverton	501216	NonFAS133Deriv(Gain)/LossSte am	Electric Only
120	Energy Supply Riverton	501607	Fuel Adm E Trader Commission	Electric Only
120	Energy Supply Riverton	502093	Exp Of Feedwater System	Electric Only
120	Energy Supply Riverton	502096	Exp To H2O Supply System	Electric Only
120	Energy Supply Riverton	502099	Exp Of Bottom & Fly Ash System	Electric Only
120	Energy Supply Riverton	502105	Exp Of Draft Equipment	Electric Only
120	Energy Supply Riverton	502108	Exp Of Steam Boiler	Electric Only
120	Energy Supply Riverton	505112	Exp-Condens & Cooling H2O Sys	Electric Only
120	Energy Supply Riverton	505117	Exp Of Lube Oil System	Electric Only
120	Energy Supply Riverton	505119	Exp Of H2 System	Electric Only
120	Energy Supply Riverton	505120	Exp Of Turbine Plant	Electric Only
120	Energy Supply Riverton	506025	Safety Expenses-Prod	Electric Only
120	Energy Supply Riverton	506126	Misc Steam Power Expenses	Electric Only
120	Energy Supply Riverton	510030	Mtce Supervision & Engineer	Electric Only
120	Energy Supply Riverton	511135	Mtce Of Structures - Other	Electric Only
120	Energy Supply Riverton	511176	Mtce Of Wastewater Treatment	Electric Only
120	Energy Supply Riverton	512144	Mtce Of C.E.M. Equipment	Electric Only
120	Energy Supply Riverton	512147	Mtce Of Coal Dozers	Electric Only
120	Energy Supply Riverton	512150	Mtce Of Feeders	Electric Only
120	Energy Supply Riverton	512153	Mtce Of Bottom & Fly Ash Syste	Electric Only
120	Energy Supply Riverton	512156	Mtce Instrmnt & Meters Boiler	Electric Only
120	Energy Supply Riverton	512159	Mtce Of Precipitator	Electric Only
120	Energy Supply Riverton	512160	Mtce Of Furnace	Electric Only
120	Energy Supply Riverton	512161	Mtce Of Cyclones	Electric Only
120	Energy Supply Riverton	512162	Mtce Of Draft Systems	Electric Only
120	Energy Supply Riverton	512163	Mtce Of Feedwater System	Electric Only



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			Equip	
120	Energy Supply Riverton	512164	Mtce Of Fuel Oil & Igniter Sys	Electric Only
120	Energy Supply Riverton	512166	Mtce Of Burners	Electric Only
120	Energy Supply Riverton	512169	Mtce - Water Supply System	Electric Only
120	Energy Supply Riverton	513168	Mtce Of Turbine Plant	Electric Only
120	Energy Supply Riverton	513172	Mtce Of Turbine Inst. & Meters	Electric Only
120	Energy Supply Riverton	513174	Mtce Of Cooling Tower	Electric Only
120	Energy Supply Riverton	513175	Mtce Of Cooling Lake	Electric Only
120	Energy Supply Riverton	513178	Mtce Of Electrical Equipment	Electric Only
120	Energy Supply Riverton	513181	Mtce Of Condensing Equipment	Electric Only
120	Energy Supply Riverton	513182	Mtce Of Lube/Control Oil Equip	Electric Only
120	Energy Supply Riverton	514158	Mtc Of Auxiliary Plant Equip	Electric Only
120	Energy Supply Riverton	539332	Misc Hydro Generation Exp	Electric Only
120	Energy Supply Riverton	547210	Combust Turb Fuel Natural Gas	Electric Only
120	Energy Supply Riverton	547300	MO/KS Deriv Unrecov Fuel Exp	Electric Only
120	Energy Supply Riverton	547301	NonFAS133 Deriv (Gain)/Loss	Electric Only
120	Energy Supply Riverton	547607	Fuel Adm E Traders Commission	Electric Only
120	Energy Supply Riverton	548216	Gener Exp-Water Injection Sys	Electric Only
120	Energy Supply Riverton	548219	Generation Expense - Other	Electric Only
120	Energy Supply Riverton	553144	Mnt CEM Equip Combustion Turb	Electric Only
120	Energy Supply Riverton	553168	Riverton Deferred Maintenance	Electric Only
120	Energy Supply Riverton	553231	Maint Of Gen & Elect Eq-Other	Electric Only
120	Energy Supply Riverton	553232	Unit #12 Combustion Turbine	Electric Only
120	Energy Supply Riverton	556011	Conv & Seminar-Sys Load Disp	Electric Only
120	Energy Supply Riverton	556413	Energy Accounting	Electric Only
120	Energy Supply Riverton	562121	Substation Expenses	Electric Only
120	Energy Supply Riverton	570177	Substation Maintenance - Plant	Electric Only
120	Energy Supply Riverton	582016	Distribution Substa Operations	Electric Only
120	Energy Supply Riverton	588025	Safety Equipment	Electric Only
120	Energy Supply Riverton	923047	Outside Services - EDE Only	Electric Only
130	Energy Supply Larussell	046186	Net Megawatt Hrs Gener-S.L.	Electric Only
130	Energy Supply Larussell	100000	Projects Dummy Account	Electric Only
130	Energy Supply Larussell	107000	Cwip-Electric/Gas	Electric Only

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130	Energy Supply Larussell	108200	Rwip Electric Plant	Electric Only
130	Energy Supply Larussell	151200	Distillate Oil	Electric Only
130	Energy Supply Larussell	154000	Material	Electric Only
130	Energy Supply Larussell	163084	Energy Center Stores Expense	Electric Only
130	Energy Supply Larussell	163086	Water Stores Expense	Electric Only
130	Energy Supply Larussell	163100	Stores Expense - T & D	Electric Only
130	Energy Supply Larussell	184311	Vehicle Maint - Cars	Electric Only
130	Energy Supply Larussell	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
130	Energy Supply Larussell	184620	Const Clearing Line Oper	Electric Only
130	Energy Supply Larussell	228401	Accum Misc Op Prov -Energy Ctr	Electric Only
130	Energy Supply Larussell	232100	Manual A/P Accru Elect & Water	Electric Only
130	Energy Supply Larussell	539332	Misc Hydro Generation Exp	Electric Only
130	Energy Supply Larussell	546204	Oper Super&Eng-Air Abate&Monit	Electric Only
130	Energy Supply Larussell	546207	Oper Supervision & Eng	Electric Only
130	Energy Supply Larussell	547210	Combust Turb Fuel Natural Gas	Electric Only
130	Energy Supply Larussell	547213	Fuel - No 2 Oil Fuel	Electric Only
130	Energy Supply Larussell	547300	MO/KS Deriv Unrecov Fuel Exp	Electric Only
130	Energy Supply Larussell	547301	NonFAS133 Deriv (Gain)/Loss	Electric Only
130	Energy Supply Larussell	547606	Fuel Adm Energy Center	Electric Only
130	Energy Supply Larussell	547607	Fuel Adm E Traders Commission	Electric Only
130	Energy Supply Larussell	548124	Exp of Environmental Devices	Electric Only
130	Energy Supply Larussell	548216	Gener Exp-Water Injection Sys	Electric Only
130	Energy Supply Larussell	548219	Generation Expense - Other	Electric Only
130	Energy Supply Larussell	549025	Safety Expenses-Comb Turbine	Electric Only
130	Energy Supply Larussell	549046	Micro Software - Comb Turbine	Electric Only
130	Energy Supply Larussell	549120	Exp of Misc Other Power	Electric Only
130	Energy Supply Larussell	549222	Misc Other Power Expense	Electric Only
130	Energy Supply Larussell	551201	Maint Supervision & Engineer	Electric Only
130	Energy Supply Larussell	551225	Maint Of Structures-Turbine	Electric Only
130	Energy Supply Larussell	553164	Mtce of Environmental Devices	Electric Only
130	Energy Supply Larussell	553228	Mtc Oth Gen&Elec Equip Wat Inj	Electric Only
130	Energy Supply Larussell	553231	Maint Of Gen & Elect Eq-Other	Electric Only

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130	Energy Supply Larussell	554234	Maint- Misc Oth Power Gen Plt	Electric Only
135	Energy Supply State Line	046186	Net Megawatt Hrs Gener-S.L.	Electric Only
135	Energy Supply State Line	100000	Projects Dummy Account	Electric Only
135	Energy Supply State Line	107000	Cwip-Electric/Gas	Electric Only
135	Energy Supply State Line	108200	Rwip Electric Plant	Electric Only
135	Energy Supply State Line	151200	Distillate Oil	Electric Only
135	Energy Supply State Line	154000	Material	Electric Only
135	Energy Supply State Line	163081	Asbury Stores Expense	Electric Only
135	Energy Supply State Line	163083	State Line Stores Expenses	Electric Only
135	Energy Supply State Line	163084	Energy Center Stores Expense	Electric Only
135	Energy Supply State Line	182364	Reg Asset - Unrealized Deriv	Electric Only
135	Energy Supply State Line	186211	Lot PO Default	Electric Only
135	Energy Supply State Line	228401	Accum Misc Op Prov -Energy Ctr	Electric Only
135	Energy Supply State Line	546204	Oper Super&Eng-Air Abate&Monit	Electric Only
135	Energy Supply State Line	546205	Op Supv - Environmental	Electric Only
135	Energy Supply State Line	546207	Oper Supervision & Eng	Electric Only
135	Energy Supply State Line	547210	Combust Turb Fuel Natural Gas	Electric Only
135	Energy Supply State Line	547213	Fuel - No 2 Oil Fuel	Electric Only
135	Energy Supply State Line	547300	MO/KS Deriv Unrecov Fuel Exp	Electric Only
135	Energy Supply State Line	547301	NonFAS133 Deriv (Gain)/Loss	Electric Only
135	Energy Supply State Line	547607	Fuel Adm E Traders Commission	Electric Only
135	Energy Supply State Line	548123	Exp Of Prime Movers	Electric Only
135	Energy Supply State Line	548124	Exp of Environmental Devices	Electric Only
135	Energy Supply State Line	548219	Generation Expense - Other	Electric Only
135	Energy Supply State Line	549120	Exp of Misc Other Power	Electric Only
135	Energy Supply State Line	549222	Misc Other Power Expense	Electric Only
135	Energy Supply State Line	551201	Maint Supervision & Engineer	Electric Only
135	Energy Supply State Line	552121	Exp of Structures	Electric Only
135	Energy Supply State Line	552135	Mtce Of Structures - SL	Electric Only
135	Energy Supply State Line	552136	Mtce of Structures Fires	Electric Only
135	Energy Supply State Line	552137	Mtce of Structures Fuel	Electric Only
135	Energy Supply State Line	553160	Mtce of Turbines	Electric Only

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135	Energy Supply State Line	553161	Mtce of Turbine Aux Equip	Electric Only
135	Energy Supply State Line	553164	Mtce of Environmental Devices	Electric Only
135	Energy Supply State Line	553170	Mtce of Generators	Electric Only
135	Energy Supply State Line	553174	Mtce of Accessory Elec Equip	Electric Only
135	Energy Supply State Line	553175	Mtce of Elec Control System	Electric Only
135	Energy Supply State Line	553228	Mtc Oth Gen&Elec Equip Wat Inj	Electric Only
135	Energy Supply State Line	553231	Maint Of Gen & Elect Eq-Other	Electric Only
135	Energy Supply State Line	554234	Maint- Misc Oth Power Gen Plt	Electric Only
135	Energy Supply State Line	562134	Mtce Of Substation Switchyard	Electric Only
135	Energy Supply State Line	908107	Retail Residential Cust Assist	Electric Only
140	Energy Supply Ozark Beach	035352	Net Megawatt Hrs Gener-Hydro	Electric Only
140	Energy Supply Ozark Beach	100000	Projects Dummy Account	Electric Only
140	Energy Supply Ozark Beach	107000	Cwip-Electric/Gas	Electric Only
140	Energy Supply Ozark Beach	108200	Rwip Electric Plant	Electric Only
140	Energy Supply Ozark Beach	163085	Ozark Beach Stores Expense	Electric Only
140	Energy Supply Ozark Beach	184311	Vehicle Maint - Cars	Electric Only
140	Energy Supply Ozark Beach	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
140	Energy Supply Ozark Beach	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
140	Energy Supply Ozark Beach	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
140	Energy Supply Ozark Beach	184321	Veh Maint - Line Trucks	Electric Only
140	Energy Supply Ozark Beach	535011	Conv & Seminar-Hydro	Electric Only
140	Energy Supply Ozark Beach	535301	Oper Supervision & Eng-Hydro	Electric Only
140	Energy Supply Ozark Beach	536313	Water For Power Hydro	Electric Only
140	Energy Supply Ozark Beach	537316	Other Expenses - Hydro	Electric Only
140	Energy Supply Ozark Beach	538325	Electric Expenses - Hydro	Electric Only
140	Energy Supply Ozark Beach	539025	Safety Expenses-Hydro	Electric Only
140	Energy Supply Ozark Beach	539036	Micro Software - Hydro	Electric Only
140	Energy Supply Ozark Beach	539332	Misc Hydro Generation Exp	Electric Only
140	Energy Supply Ozark Beach	541304	Maint Supervision & Eng-Hydro	Electric Only
140	Energy Supply Ozark Beach	542307	House Expenses - Hydro	Electric Only
140	Energy Supply Ozark Beach	542337	Maint Of Structures - Hydro	Electric Only
140	Energy Supply Ozark Beach	543334	Maint Reservoirs Dam & Waterwy	Electric Only
140	Energy Supply Ozark Beach	544340	Maint Of Electric Plant- Hydro	Electric Only
140	Energy Supply Ozark Beach	545343	Maint-Hydro Plt Not Recreation	Electric Only

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140	Energy Supply Ozark Beach	545346	Maint-Misc Hydro Plt-Recreatn	Electric Only
140	Energy Supply Ozark Beach	556401	Sys Control & Generation Disp	Electric Only
140	Energy Supply Ozark Beach	570177	Substation Maintenance - Plant	Electric Only
140	Energy Supply Ozark Beach	920101	Mgmt & Admin - Executives	Electric Only
140	Energy Supply Ozark Beach	921102	Mgmt & Admin-Exp-Executives	Electric Only
140	Energy Supply Ozark Beach	923045	Outside Services	Electric Only
140	Energy Supply Ozark Beach	923047	Outside Services - EDE Only	Electric Only
145	Energy Supply Iatan	000486	Net Megawatt Hrs Gen-Iatan	Electric Only
145	Energy Supply Iatan	100000	Projects Dummy Account	Electric Only
145	Energy Supply Iatan	107000	Cwip-Electric/Gas	Electric Only
145	Energy Supply Iatan	108200	Rwip Electric Plant	Electric Only
145	Energy Supply Iatan	151100	Coal	Electric Only
145	Energy Supply Iatan	151200	Distillate Oil	Electric Only
145	Energy Supply Iatan	154950	Ammonia Inventory	Electric Only
145	Energy Supply Iatan	154951	Limestone Inventory	Electric Only
145	Energy Supply Iatan	154952	Activated Carbon Inventory	Electric Only
145	Energy Supply Iatan	154980	Stock Material - Iatan	Electric Only
145	Energy Supply Iatan	232012	Accounts Payable-IATAN Fuel	Electric Only
145	Energy Supply Iatan	232100	Manual A/P Accru Elect & Water	Electric Only
145	Energy Supply Iatan	236401	Payroll Tax Accr - Iatan	Electric Only
145	Energy Supply Iatan	242100	Salaries & Wages Payable	Electric Only
145	Energy Supply Iatan	408144	Payroll Taxes - Iatan	Electric Only
145	Energy Supply Iatan	426400	Civic Political & Related Act	Electric Only
145	Energy Supply Iatan	426599	Plant Disallowance	Electric Only
145	Energy Supply Iatan	500039	Operation Supervision & Eng	Electric Only
145	Energy Supply Iatan	501042	Fuel - Coal	Electric Only
145	Energy Supply Iatan	501045	Fuel - Oil	Electric Only
145	Energy Supply Iatan	502114	Steam Expenses - Other	Electric Only
145	Energy Supply Iatan	505422	Electric Expense - Iatan	Electric Only
145	Energy Supply Iatan	506126	Misc Steam Power Expenses	Electric Only
145	Energy Supply Iatan	506201	Limestone Expense	Electric Only
145	Energy Supply Iatan	506202	Ammonia Expense	Electric Only
145	Energy Supply Iatan	506203	Powdered Activated Carbon	Electric Only
145	Energy Supply Iatan	507129	Rents - Energy Supply	Electric Only
145	Energy Supply Iatan	510030	Mtce Supervision & Engineer	Electric Only

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145	Energy Supply Iatan	511127	Mtce Of Structures	Electric Only
145	Energy Supply Iatan	512165	Mtce Of Boiler Plant-Other	Electric Only
145	Energy Supply Iatan	513168	Mtce Of Turbine Plant	Electric Only
145	Energy Supply Iatan	514171	Mtce Of Misc Steam Plant	Electric Only
145	Energy Supply Iatan	546207	Oper Supervision & Eng	Electric Only
145	Energy Supply Iatan	556001	Mgmt & Admin- Trans Operations	Electric Only
145	Energy Supply Iatan	556401	Sys Control & Generation Disp	Electric Only
145	Energy Supply Iatan	557448	Other Pwr Supply Expense	Electric Only
145	Energy Supply Iatan	560449	Transm Operation Super & Engr	Electric Only
145	Energy Supply Iatan	562452	Transmission Station Expenses	Electric Only
145	Energy Supply Iatan	566458	Misc Transmission Expenses	Electric Only
145	Energy Supply Iatan	570177	Substation Maintenance - Plant	Electric Only
145	Energy Supply Iatan	920882	Administrative & General Sal	Electric Only
145	Energy Supply Iatan	921885	A&G Expenses Iatan	Electric Only
145	Energy Supply Iatan	922000	Admin Exp Transf - Credit	Electric Only
145	Energy Supply Iatan	923045	Outside Services	Electric Only
145	Energy Supply Iatan	924000	Property Insurance	Electric Only
145	Energy Supply Iatan	925000	Injuries & Damages-Corp	Electric Only
145	Energy Supply Iatan	926197	Pensions - Iatan	Electric Only
145	Energy Supply Iatan	928000	Regulatory Commission Exp- Corp	Electric Only
145	Energy Supply Iatan	935026	Building Maintenance	Electric Only
146	Energy Supply Iatan2	100000	Projects Dummy Account	Electric Only
146	Energy Supply Iatan2	107000	Cwip-Electric/Gas	Electric Only
146	Energy Supply Iatan2	108200	Rwip Electric Plant	Electric Only
146	Energy Supply Iatan2	154950	Ammonia Inventory	Electric Only
146	Energy Supply Iatan2	154951	Limestone Inventory	Electric Only
146	Energy Supply Iatan2	154952	Activated Carbon Inventory	Electric Only
146	Energy Supply Iatan2	154980	Stock Material - Iatan	Electric Only
146	Energy Supply Iatan2	165352	Prepayments-KCP&L Land Lease	Electric Only
146	Energy Supply Iatan2	182334	KS Iat II DfCh 10-EPDE-314- RTS	Electric Only
146	Energy Supply Iatan2	232012	Accounts Payable-IATAN Fuel	Electric Only

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146	Energy Supply latan2	232100	Manual A/P Accru Elect & Water	Electric Only
146	Energy Supply latan2	236401	Payroll Tax Accr - latan	Electric Only
146	Energy Supply latan2	242100	Salaries & Wages Payable	Electric Only
146	Energy Supply latan2	408144	Payroll Taxes - latan	Electric Only
146	Energy Supply latan2	421026	KS lat II DfOM 10-EPDE-314-RTS	Electric Only
146	Energy Supply latan2	426400	Civic Political & Related Act	Electric Only
146	Energy Supply latan2	426599	Plant Disallowance	Electric Only
146	Energy Supply latan2	500039	Operation Supervision & Eng	Electric Only
146	Energy Supply latan2	501042	Fuel - Coal	Electric Only
146	Energy Supply latan2	501045	Fuel - Oil	Electric Only
146	Energy Supply latan2	502114	Steam Expenses - Other	Electric Only
146	Energy Supply latan2	505422	Electric Expense - latan	Electric Only
146	Energy Supply latan2	506126	Misc Steam Power Expenses	Electric Only
146	Energy Supply latan2	506201	Limestone Expense	Electric Only
146	Energy Supply latan2	506202	Ammonia Expense	Electric Only
146	Energy Supply latan2	506203	Powdered Activated Carbon	Electric Only
146	Energy Supply latan2	507129	Rents - Energy Supply	Electric Only
146	Energy Supply latan2	510030	Mtce Supervision & Engineer	Electric Only
146	Energy Supply latan2	511127	Mtce Of Structures	Electric Only
146	Energy Supply latan2	512165	Mtce Of Boiler Plant-Other	Electric Only
146	Energy Supply latan2	512166	Mtce Of Burners	Electric Only
146	Energy Supply latan2	513168	Mtce Of Turbine Plant	Electric Only
146	Energy Supply latan2	514171	Mtce Of Misc Steam Plant	Electric Only
146	Energy Supply latan2	556001	Mgmt & Admin- Trans Operations	Electric Only
146	Energy Supply latan2	556401	Sys Control & Generation Disp	Electric Only
146	Energy Supply latan2	557448	Other Pwr Supply Expense	Electric Only
146	Energy Supply latan2	560449	Transm Operation Super & Engr	Electric Only
146	Energy Supply latan2	570177	Substation Maintenance - Plant	Electric Only
146	Energy Supply latan2	920882	Administrative & General Sal	Electric Only
146	Energy Supply latan2	921885	A&G Expenses latan	Electric Only
146	Energy Supply latan2	922000	Admin Exp Transf - Credit	Electric Only
146	Energy Supply latan2	923045	Outside Services	Electric Only
146	Energy Supply latan2	924000	Property Insurance	Electric Only

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146	Energy Supply Iatan2	925000	Injuries & Damages-Corp	Electric Only
146	Energy Supply Iatan2	926197	Pensions - Iatan	Electric Only
146	Energy Supply Iatan2	935026	Building Maintenance	Electric Only
147	ES Iatan Common Property	100000	Projects Dummy Account	Electric Only
147	ES Iatan Common Property	107000	Cwip-Electric/Gas	Electric Only
147	ES Iatan Common Property	108200	Rwip Electric Plant	Electric Only
147	ES Iatan Common Property	154980	Stock Material - Iatan	Electric Only
147	ES Iatan Common Property	183000	Prelim Survey & Investgat Chgs	Electric Only
147	ES Iatan Common Property	232010	Accounts Payable - Electric	Electric Only
147	ES Iatan Common Property	232012	Accounts Payable-IATAN Fuel	Electric Only
147	ES Iatan Common Property	232100	Manual A/P Accru Elect & Water	Electric Only
147	ES Iatan Common Property	236401	Payroll Tax Accr - Iatan	Electric Only
147	ES Iatan Common Property	242100	Salaries & Wages Payable	Electric Only
147	ES Iatan Common Property	408144	Payroll Taxes - Iatan	Electric Only
147	ES Iatan Common Property	426400	Civic Political & Related Act	Electric Only
147	ES Iatan Common Property	500039	Operation Supervision & Eng	Electric Only
147	ES Iatan Common Property	501042	Fuel - Coal	Electric Only
147	ES Iatan Common Property	502114	Steam Expenses - Other	Electric Only
147	ES Iatan Common Property	505422	Electric Expense - Iatan	Electric Only
147	ES Iatan Common Property	506126	Misc Steam Power Expenses	Electric Only
147	ES Iatan Common Property	507129	Rents - Energy Supply	Electric Only
147	ES Iatan Common Property	510030	Mtce Supervision & Engineer	Electric Only
147	ES Iatan Common Property	511127	Mtce Of Structures	Electric Only
147	ES Iatan Common Property	512165	Mtce Of Boiler Plant-Other	Electric Only
147	ES Iatan Common Property	513168	Mtce Of Turbine Plant	Electric Only
147	ES Iatan Common Property	514171	Mtce Of Misc Steam Plant	Electric Only
147	ES Iatan Common Property	542307	House Expenses - Hydro	Electric Only
147	ES Iatan Common Property	553160	Mtce of Turbines	Electric Only
147	ES Iatan Common Property	556401	Sys Control & Generation Disp	Electric Only
147	ES Iatan Common Property	557448	Other Pwr Supply Expense	Electric Only
147	ES Iatan Common Property	560449	Transm Operation Super & Engr	Electric Only
147	ES Iatan Common Property	566458	Misc Transmission Expenses	Electric Only
147	ES Iatan Common Property	570177	Substation Maintenance - Plant	Electric Only
147	ES Iatan Common Property	920882	Administrative & General Sal	Electric Only
147	ES Iatan Common Property	921885	A&G Expenses Iatan	Electric Only



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147	ES Iatan Common Property	922000	Admin Exp Transf - Credit	Electric Only
147	ES Iatan Common Property	923045	Outside Services	Electric Only
147	ES Iatan Common Property	924000	Property Insurance	Electric Only
147	ES Iatan Common Property	925000	Injuries & Damages-Corp	Electric Only
147	ES Iatan Common Property	926197	Pensions - Iatan	Electric Only
147	ES Iatan Common Property	935026	Building Maintenance	Electric Only
150	Fuel Management	100000	Projects Dummy Account	Electric Only
150	Fuel Management	107000	Cwip-Electric/Gas	Electric Only
150	Fuel Management	151058	Maintenance Of Railroad	Electric Only
150	Fuel Management	500039	Operation Supervision & Eng	Electric Only
150	Fuel Management	501011	Conv & Seminar-Fuel	Electric Only
150	Fuel Management	501601	Fuel Administration - Asbury	Electric Only
150	Fuel Management	501604	Fuel Administration - Riverton	Electric Only
150	Fuel Management	506126	Misc Steam Power Expenses	Electric Only
150	Fuel Management	547605	Fuel Adm State Line	Electric Only
150	Fuel Management	547606	Fuel Adm Energy Center	Electric Only
150	Fuel Management	923050	Management Fee	Electric Only
155	Gas Sales and Tolling Fees	232100	Manual A/P Accru Elect & Water	Electric Only
155	Gas Sales and Tolling Fees	547205	Natural Gas SLCC Tolling	Electric Only
155	Gas Sales and Tolling Fees	547300	MO/KS Deriv Unrecov Fuel Exp	Electric Only
155	Gas Sales and Tolling Fees	547301	NonFAS133 Deriv (Gain)/Loss	Electric Only
155	Gas Sales and Tolling Fees	547607	Fuel Adm E Traders Commission	Electric Only
155	Gas Sales and Tolling Fees	555431	Purchase Power Tolling Fees	Electric Only
160	Plum Point Power Plant	000186	Net Megawatt Hrs Gen-Boiler	Electric Only
160	Plum Point Power Plant	100000	Projects Dummy Account	Electric Only
160	Plum Point Power Plant	107000	Cwip-Electric/Gas	Electric Only
160	Plum Point Power Plant	108200	Rwip Electric Plant	Electric Only
160	Plum Point Power Plant	131995	Restrcted Cash MISO Collateral	Electric Only
160	Plum Point Power Plant	134200	Other Special Funds-Other	Electric Only
160	Plum Point Power Plant	151100	Coal	Electric Only
160	Plum Point Power Plant	151110	Dep-Asbury Unit Train	Electric Only
160	Plum Point Power Plant	151130	Dep-Plum Point Unit Train	Electric Only
160	Plum Point Power Plant	151200	Distillate Oil	Electric Only
160	Plum Point Power Plant	154980	Stock Material - Iatan	Electric Only

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160	Plum Point Power Plant	154990	Inventory - Plum Point	Electric Only
160	Plum Point Power Plant	165100	Prepayments - Insurance	Electric Only
160	Plum Point Power Plant	165400	Prepayments - Fuel	Electric Only
160	Plum Point Power Plant	165600	Prepayments - Plum Point	Electric Only
160	Plum Point Power Plant	182333	KS PlumPt DfCh 10-EPDE-314-RTS	Electric Only
160	Plum Point Power Plant	184810	Continuing Property Records	Electric Only
160	Plum Point Power Plant	236600	Property Taxes Accrued	Electric Only
160	Plum Point Power Plant	419026	Plum Point Escrow Interest Inc	Electric Only
160	Plum Point Power Plant	419030	Other Int & Dividend Income	Electric Only
160	Plum Point Power Plant	421025	KS PlumPt DfOM 10-EPDE-314-RTS	Electric Only
160	Plum Point Power Plant	426114	Donations	Electric Only
160	Plum Point Power Plant	500036	Opr Spr & Eng-Air Abate&Monit	Electric Only
160	Plum Point Power Plant	500039	Operation Supervision & Eng	Electric Only
160	Plum Point Power Plant	501042	Fuel - Coal	Electric Only
160	Plum Point Power Plant	501045	Fuel - Oil	Electric Only
160	Plum Point Power Plant	501183	Sales Of Ash	Electric Only
160	Plum Point Power Plant	501400	Ops Labor-Fuel Handling	Electric Only
160	Plum Point Power Plant	501401	Ops Mtls-Fuel Handling	Electric Only
160	Plum Point Power Plant	501605	Fuel Administration Plum Point	Electric Only
160	Plum Point Power Plant	502096	Exp To H2O Supply System	Electric Only
160	Plum Point Power Plant	502108	Exp Of Steam Boiler	Electric Only
160	Plum Point Power Plant	502109	Boiler Ops & Supervision	Electric Only
160	Plum Point Power Plant	505426	Electric Ops & Supervision	Electric Only
160	Plum Point Power Plant	506025	Safety Expenses-Prod	Electric Only
160	Plum Point Power Plant	506126	Misc Steam Power Expenses	Electric Only
160	Plum Point Power Plant	506201	Limestone Expense	Electric Only
160	Plum Point Power Plant	506202	Ammonia Expense	Electric Only
160	Plum Point Power Plant	506203	Powdered Activated Carbon	Electric Only
160	Plum Point Power Plant	506204	Lime Expense	Electric Only
160	Plum Point Power Plant	510030	Mtce Supervision & Engineer	Electric Only
160	Plum Point Power Plant	511127	Mtce Of Structures	Electric Only
160	Plum Point Power Plant	512165	Mtce Of Boiler Plant-Other	Electric Only
160	Plum Point Power Plant	513168	Mtce Of Turbine Plant	Electric Only

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160	Plum Point Power Plant	514171	Mtce Of Misc Steam Plant	Electric Only
160	Plum Point Power Plant	556001	Mgmt & Admin- Trans Operations	Electric Only
160	Plum Point Power Plant	556401	Sys Control & Generation Disp	Electric Only
160	Plum Point Power Plant	557448	Other Pwr Supply Expense	Electric Only
160	Plum Point Power Plant	920882	Administrative & General Sal	Electric Only
160	Plum Point Power Plant	921475	Telecommunications	Electric Only
160	Plum Point Power Plant	921489	Supplies-Other	Electric Only
160	Plum Point Power Plant	921886	Home Off Support Travel & Misc	Electric Only
160	Plum Point Power Plant	923045	Outside Services	Electric Only
160	Plum Point Power Plant	923047	Outside Services - EDE Only	Electric Only
160	Plum Point Power Plant	923050	Management Fee	Electric Only
160	Plum Point Power Plant	923051	O&M Fee - NAES	Electric Only
160	Plum Point Power Plant	924000	Property Insurance	Electric Only
160	Plum Point Power Plant	925000	Injuries & Damages-Corp	Electric Only
160	Plum Point Power Plant	926105	Plant Pension & Benefits	Electric Only
170	Water Operations	100000	Projects Dummy Account	Electric Only
170	Water Operations	107000	Cwip-Electric/Gas	Electric Only
170	Water Operations	118200	Cwip - Water	Electric Only
170	Water Operations	119200	Rwip - Water	Electric Only
170	Water Operations	143995	Inventory Customer Sales	Electric Only
170	Water Operations	154000	Material	Electric Only
170	Water Operations	163086	Water Stores Expense	Electric Only
170	Water Operations	163100	Stores Expense - T & D	Electric Only
170	Water Operations	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
170	Water Operations	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
170	Water Operations	184620	Const Clearing Line Oper	Electric Only
170	Water Operations	184621	T&D Budget Preparation	Electric Only
170	Water Operations	184661	Construction Clearing Water	Electric Only
170	Water Operations	184915	Small Tools	Electric Only
170	Water Operations	426114	Donations	Electric Only
170	Water Operations	539332	Misc Hydro Generation Exp	Electric Only
170	Water Operations	600704	Source Of Supply Operations	Electric Only
170	Water Operations	610707	Source Of Supply-Maintenance	Electric Only
170	Water Operations	620710	Pumping Expense - Operations	Electric Only

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170	Water Operations	623713	Power Purchased For Pumping	Electric Only
170	Water Operations	630716	Maint Of Pumping Plant	Electric Only
170	Water Operations	640719	Water Treatment Exp- Operations	Electric Only
170	Water Operations	662728	Other T&D Line Oper Expense	Electric Only
170	Water Operations	670729	Maint Sup & Eng-T & D Exp	Electric Only
170	Water Operations	672734	Maint-Dist Reserve & Standpipe	Electric Only
170	Water Operations	673001	Water Utility Supervision	Electric Only
170	Water Operations	673011	Conv & Seminar - Water Superv	Electric Only
170	Water Operations	673025	Safety Expense - Water	Electric Only
170	Water Operations	673046	Software - Water Supervision	Electric Only
170	Water Operations	673737	Maint Of T&D Mains	Electric Only
170	Water Operations	673739	Maintenance - System Flushing	Electric Only
170	Water Operations	675740	Maint Of Services	Electric Only
170	Water Operations	682037	Collection Activities - Water	Electric Only
170	Water Operations	692000	Regulatory Comm Exp-Water	Electric Only
170	Water Operations	935024	Building & Grounds Maintenance	Electric Only
185	SLCC-Joint Venture	046186	Net Megawatt Hrs Gener-S.L.	Electric Only
185	SLCC-Joint Venture	100000	Projects Dummy Account	Electric Only
185	SLCC-Joint Venture	100002	SLCC Dummy Project	Electric Only
185	SLCC-Joint Venture	101000	Electric Plant In Service	Electric Only
185	SLCC-Joint Venture	107000	Cwip-Electric/Gas	Electric Only
185	SLCC-Joint Venture	107002	CWIP - SLCC	Electric Only
185	SLCC-Joint Venture	108100	Accum Prov Depr-Electric Plant	Electric Only
185	SLCC-Joint Venture	108202	RWIP - SLCC	Electric Only
185	SLCC-Joint Venture	143174	Siemens LTP Curr Rec	Electric Only
185	SLCC-Joint Venture	143185	Accounts Receivable - SLCC	Electric Only
185	SLCC-Joint Venture	154910	Generation Parts & Mat-Elect	Electric Only
185	SLCC-Joint Venture	154911	SLCC Inv Cr-WGI Portion	Electric Only
185	SLCC-Joint Venture	163083	State Line Stores Expenses	Electric Only
185	SLCC-Joint Venture	163087	State Line CC Stores Exp	Electric Only
185	SLCC-Joint Venture	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
185	SLCC-Joint Venture	186174	Siemens LTP Deferred Misc	Electric Only
185	SLCC-Joint Venture	408141	Prov-Foab Taxes-Electric	Electric Only
185	SLCC-Joint Venture	408511	Prov-Fed Unemp Compens Tax-	Electric Only

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185	SLCC-Joint Venture	408512	Prov-St Unemp Compens Tax-El	Electric Only
185	SLCC-Joint Venture	414989	Realized Loss - Derivatives	Electric Only
185	SLCC-Joint Venture	546204	Oper Super&Eng-Air Abate&Monit	Electric Only
185	SLCC-Joint Venture	546205	Op Supv - Environmental	Electric Only
185	SLCC-Joint Venture	546207	Oper Supervision & Eng	Electric Only
185	SLCC-Joint Venture	547210	Combust Turb Fuel Natural Gas	Electric Only
185	SLCC-Joint Venture	547300	MO/KS Deriv Unrecov Fuel Exp	Electric Only
185	SLCC-Joint Venture	547301	NonFAS133 Deriv (Gain)/Loss	Electric Only
185	SLCC-Joint Venture	547607	Fuel Adm E Traders Commission	Electric Only
185	SLCC-Joint Venture	548123	Exp Of Prime Movers	Electric Only
185	SLCC-Joint Venture	548124	Exp of Environmental Devices	Electric Only
185	SLCC-Joint Venture	548125	Exp of Generators	Electric Only
185	SLCC-Joint Venture	548126	Exp of Accessory Elec Equip	Electric Only
185	SLCC-Joint Venture	548202	Ammonia Expense	Electric Only
185	SLCC-Joint Venture	549120	Exp of Misc Other Power	Electric Only
185	SLCC-Joint Venture	549222	Misc Other Power Expense	Electric Only
185	SLCC-Joint Venture	551201	Maint Supervision & Engineer	Electric Only
185	SLCC-Joint Venture	552121	Exp of Structures	Electric Only
185	SLCC-Joint Venture	552122	Exp of Structures Fuel	Electric Only
185	SLCC-Joint Venture	552135	Mtce Of Structures - SL	Electric Only
185	SLCC-Joint Venture	552136	Mtce of Structures Fires	Electric Only
185	SLCC-Joint Venture	552137	Mtce of Structures Fuel	Electric Only
185	SLCC-Joint Venture	553160	Mtce of Turbines	Electric Only
185	SLCC-Joint Venture	553161	Mtce of Turbine Aux Equip	Electric Only
185	SLCC-Joint Venture	553162	Mtce Of Hrsg Enclosure&Structr	Electric Only
185	SLCC-Joint Venture	553163	Mtce Of Hrsg Pressure Parts	Electric Only
185	SLCC-Joint Venture	553164	Mtce of Environmental Devices	Electric Only
185	SLCC-Joint Venture	553165	Mtce of Cooling Systems	Electric Only
185	SLCC-Joint Venture	553166	Mtce of Feedwater Systems	Electric Only
185	SLCC-Joint Venture	553167	Mtce of Steam & Wtr Systems	Electric Only
185	SLCC-Joint Venture	553170	Mtce of Generators	Electric Only
185	SLCC-Joint Venture	553171	Mtce of Gen Excitation Sys	Electric Only

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185	SLCC-Joint Venture	553172	Mtce of Generator Aux Equip	Electric Only
185	SLCC-Joint Venture	553173	Mtce of Station Transformers	Electric Only
185	SLCC-Joint Venture	553174	Mtce of Accessory Elec Equip	Electric Only
185	SLCC-Joint Venture	553175	Mtce of Elec Control System	Electric Only
185	SLCC-Joint Venture	554110	Exp of Misc Power Plant Equip	Electric Only
185	SLCC-Joint Venture	554130	Mtce of Misc Plant Systems	Electric Only
185	SLCC-Joint Venture	554131	Mtce Of Misc Plant Tools	Electric Only
185	SLCC-Joint Venture	562111	Exp of Substation & Switchyard	Electric Only
185	SLCC-Joint Venture	562134	Mtce Of Substation Switchyard	Electric Only
187	SLCC Western Resources Reimbmt	100000	Projects Dummy Account	Electric Only
187	SLCC Western Resources Reimbmt	100002	SLCC Dummy Project	Electric Only
187	SLCC Western Resources Reimbmt	107000	Cwip-Electric/Gas	Electric Only
187	SLCC Western Resources Reimbmt	107002	CWIP - SLCC	Electric Only
187	SLCC Western Resources Reimbmt	108202	RWIP - SLCC	Electric Only
187	SLCC Western Resources Reimbmt	154000	Material	Electric Only
187	SLCC Western Resources Reimbmt	154910	Generation Parts & Mat-Elect	Electric Only
187	SLCC Western Resources Reimbmt	154911	SLCC Inv Cr-WGI Portion	Electric Only
187	SLCC Western Resources Reimbmt	163087	State Line CC Stores Exp	Electric Only
187	SLCC Western Resources Reimbmt	165100	Prepayments - Insurance	Electric Only
187	SLCC Western Resources Reimbmt	186174	Siemens LTP Deferred Misc	Electric Only
187	SLCC Western Resources Reimbmt	408141	Prov-Foab Taxes-Electric	Electric Only
187	SLCC Western Resources Reimbmt	408511	Prov-Fed Unemp Compens Tax- EI	Electric Only
187	SLCC Western Resources	408512	Prov-St Unemp Compens Tax-EI	Electric Only

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	Reimbmt			
187	SLCC Western Resources Reimbmt	419030	Other Int & Dividend Income	Electric Only
187	SLCC Western Resources Reimbmt	506202	Ammonia Expense	Electric Only
187	SLCC Western Resources Reimbmt	546204	Oper Super&Eng-Air Abate&Monit	Electric Only
187	SLCC Western Resources Reimbmt	546205	Op Supv - Environmental	Electric Only
187	SLCC Western Resources Reimbmt	546207	Oper Supervision & Eng	Electric Only
187	SLCC Western Resources Reimbmt	547210	Combust Turb Fuel Natural Gas	Electric Only
187	SLCC Western Resources Reimbmt	548123	Exp Of Prime Movers	Electric Only
187	SLCC Western Resources Reimbmt	548124	Exp of Environmental Devices	Electric Only
187	SLCC Western Resources Reimbmt	548125	Exp of Generators	Electric Only
187	SLCC Western Resources Reimbmt	548126	Exp of Accessory Elec Equip	Electric Only
187	SLCC Western Resources Reimbmt	548202	Ammonia Expense	Electric Only
187	SLCC Western Resources Reimbmt	549025	Safety Expenses-Comb Turbine	Electric Only
187	SLCC Western Resources Reimbmt	549120	Exp of Misc Other Power	Electric Only
187	SLCC Western Resources Reimbmt	549222	Misc Other Power Expense	Electric Only
187	SLCC Western Resources Reimbmt	551201	Maint Supervision & Engineer	Electric Only
187	SLCC Western Resources Reimbmt	552121	Exp of Structures	Electric Only
187	SLCC Western Resources Reimbmt	552122	Exp of Structures Fuel	Electric Only
187	SLCC Western Resources	552135	Mtce Of Structures - SL	Electric Only

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	Reimbmt			
187	SLCC Western Resources Reimbmt	552136	Mtce of Structures Fires	Electric Only
187	SLCC Western Resources Reimbmt	552137	Mtce of Structures Fuel	Electric Only
187	SLCC Western Resources Reimbmt	553160	Mtce of Turbines	Electric Only
187	SLCC Western Resources Reimbmt	553161	Mtce of Turbine Aux Equip	Electric Only
187	SLCC Western Resources Reimbmt	553162	Mtce Of Hrsg Enclosure&Structr	Electric Only
187	SLCC Western Resources Reimbmt	553163	Mtce Of Hrsg Pressure Parts	Electric Only
187	SLCC Western Resources Reimbmt	553164	Mtce of Environmental Devices	Electric Only
187	SLCC Western Resources Reimbmt	553165	Mtce of Cooling Systems	Electric Only
187	SLCC Western Resources Reimbmt	553166	Mtce of Feedwater Systems	Electric Only
187	SLCC Western Resources Reimbmt	553167	Mtce of Steam & Wtr Systems	Electric Only
187	SLCC Western Resources Reimbmt	553170	Mtce of Generators	Electric Only
187	SLCC Western Resources Reimbmt	553171	Mtce of Gen Excitation Sys	Electric Only
187	SLCC Western Resources Reimbmt	553172	Mtce of Generator Aux Equip	Electric Only
187	SLCC Western Resources Reimbmt	553173	Mtce of Station Transformers	Electric Only
187	SLCC Western Resources Reimbmt	553174	Mtce of Accessory Elec Equip	Electric Only
187	SLCC Western Resources Reimbmt	553175	Mtce of Elec Control System	Electric Only
187	SLCC Western Resources Reimbmt	554110	Exp of Misc Power Plant Equip	Electric Only
187	SLCC Western Resources	554130	Mtce of Misc Plant Systems	Electric Only



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	Reimbmt			
187	SLCC Western Resources Reimbmt	554131	Mtce Of Misc Plant Tools	Electric Only
187	SLCC Western Resources Reimbmt	555437	Interrupt Svc Compensation	Electric Only
187	SLCC Western Resources Reimbmt	562111	Exp of Substation & Switchyard	Electric Only
187	SLCC Western Resources Reimbmt	562134	Mtce Of Substation Switchyard	Electric Only
187	SLCC Western Resources Reimbmt	592052	Dist Substation Equip Maint	Electric Only
187	SLCC Western Resources Reimbmt	921211	Conv & Seminar-Acct	Electric Only
187	SLCC Western Resources Reimbmt	921648	Utilities	Electric Only
187	SLCC Western Resources Reimbmt	922185	Transfer Charges - WGI	Electric Only
187	SLCC Western Resources Reimbmt	926146	FAS 87 SLCC Reimbursement	Electric Only
187	SLCC Western Resources Reimbmt	926148	FAS87 Pens - Elec/Gas (GAAP)	Electric Only
187	SLCC Western Resources Reimbmt	926149	FAS87 Pens - Reg Asset (5yr)	Electric Only
187	SLCC Western Resources Reimbmt	926201	Dental Plan	Electric Only
187	SLCC Western Resources Reimbmt	926202	Vision Plan	Electric Only
187	SLCC Western Resources Reimbmt	926215	Comp Exp Employee Stk Purch	Electric Only
187	SLCC Western Resources Reimbmt	926216	Employee Information	Electric Only
187	SLCC Western Resources Reimbmt	926217	Flowers	Electric Only
187	SLCC Western Resources Reimbmt	926218	Coffeeroom Supplies	Electric Only
187	SLCC Western Resources	926219	Other Employee Benefits	Electric Only

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	Reimbmt			
187	SLCC Western Resources Reimbmt	926222	Group Life Insurance	Electric Only
187	SLCC Western Resources Reimbmt	926225	Executive Physicals	Electric Only
187	SLCC Western Resources Reimbmt	926226	Employee Welfare Exp - Elec	Electric Only
187	SLCC Western Resources Reimbmt	926227	Acc Death & Dismemb - Benefit	Electric Only
187	SLCC Western Resources Reimbmt	926230	Flex Benefit Plan Expense	Electric Only
187	SLCC Western Resources Reimbmt	926231	Tuition Reimbursement	Electric Only
187	SLCC Western Resources Reimbmt	926232	Taxable Educational Assistance	Electric Only
187	SLCC Western Resources Reimbmt	926327	FAS106 HC - Reg Asst Amort Exp	Electric Only
187	SLCC Western Resources Reimbmt	926328	FAS106 HC - Elec/Gas (GAAP)	Electric Only
187	SLCC Western Resources Reimbmt	926329	Healthcare - Electric/Gas	Electric Only
187	SLCC Western Resources Reimbmt	926437	Employee Disability Plan Exp	Electric Only
187	SLCC Western Resources Reimbmt	926555	401K - Electric/Gas	Electric Only
187	SLCC Western Resources Reimbmt	935024	Building & Grounds Maintenance	Electric Only
187	SLCC Western Resources Reimbmt	935026	Building Maintenance	Electric Only
187	SLCC Western Resources Reimbmt	935098	Computer Maintenance	Electric Only
187	SLCC Western Resources Reimbmt	935099	Computer Mtce-Customer Watch	Electric Only
187	SLCC Western Resources Reimbmt	935289	Supplies-Info Serv	Electric Only
187	SLCC Western Resources	935346	Furniture Maintenance	Electric Only

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	Reimbmt			
187	SLCC Western Resources Reimbmt	935347	Telephone System Maintenance	Electric Only
187	SLCC Western Resources Reimbmt	935389	Office Equipment Maintenance	Electric Only
187	SLCC Western Resources Reimbmt	935515	Microwave Maintenance Expenses	Electric Only
187	SLCC Western Resources Reimbmt	935520	Telephone Expenses-Telecomm	Electric Only
187	SLCC Western Resources Reimbmt	935523	Telecomm Exp Other	Electric Only
195	State Line Common Property	100000	Projects Dummy Account	Electric Only
195	State Line Common Property	100002	SLCC Dummy Project	Electric Only
195	State Line Common Property	107002	CWIP - SLCC	Electric Only
195	State Line Common Property	108202	RWIP - SLCC	Electric Only
195	State Line Common Property	143200	Employee Accounts Receivable	Electric Only
195	State Line Common Property	154910	Generation Parts & Mat-Elect	Electric Only
195	State Line Common Property	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
195	State Line Common Property	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
195	State Line Common Property	408141	Prov-Foab Taxes-Electric	Electric Only
195	State Line Common Property	408511	Prov-Fed Unemp Compens Tax- EI	Electric Only
195	State Line Common Property	408512	Prov-St Unemp Compens Tax-EI	Electric Only
195	State Line Common Property	546207	Oper Supervision & Eng	Electric Only
195	State Line Common	548123	Exp Of Prime Movers	Electric Only

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	Property			
195	State Line Common Property	548124	Exp of Environmental Devices	Electric Only
195	State Line Common Property	548126	Exp of Accessory Elec Equip	Electric Only
195	State Line Common Property	549025	Safety Expenses-Comb Turbine	Electric Only
195	State Line Common Property	549120	Exp of Misc Other Power	Electric Only
195	State Line Common Property	549222	Misc Other Power Expense	Electric Only
195	State Line Common Property	551201	Maint Supervision & Engineer	Electric Only
195	State Line Common Property	552121	Exp of Structures	Electric Only
195	State Line Common Property	552135	Mtce Of Structures - SL	Electric Only
195	State Line Common Property	552136	Mtce of Structures Fires	Electric Only
195	State Line Common Property	552137	Mtce of Structures Fuel	Electric Only
195	State Line Common Property	553160	Mtce of Turbines	Electric Only
195	State Line Common Property	553162	Mtce Of Hrsg Enclosure&Structr	Electric Only
195	State Line Common Property	553163	Mtce Of Hrsg Pressure Parts	Electric Only
195	State Line Common Property	553164	Mtce of Environmental Devices	Electric Only
195	State Line Common Property	553165	Mtce of Cooling Systems	Electric Only
195	State Line Common Property	553166	Mtce of Feedwater Systems	Electric Only
195	State Line Common Property	553174	Mtce of Accessory Elec Equip	Electric Only
195	State Line Common	553175	Mtce of Elec Control System	Electric Only

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	Property			
195	State Line Common Property	554110	Exp of Misc Power Plant Equip	Electric Only
195	State Line Common Property	554130	Mtce of Misc Plant Systems	Electric Only
195	State Line Common Property	554131	Mtce Of Misc Plant Tools	Electric Only
195	State Line Common Property	555437	Interrupt Svc Compensation	Electric Only
208	Special Projects Eng	426413	Civic Activities	Electric Only
209	Line Operations Branson	100000	Projects Dummy Account	Electric Only
209	Line Operations Branson	107000	Cwip-Electric/Gas	Electric Only
209	Line Operations Branson	108200	Rwip Electric Plant	Electric Only
209	Line Operations Branson	143995	Inventory Customer Sales	Electric Only
209	Line Operations Branson	154000	Material	Electric Only
209	Line Operations Branson	154100	Minor Material Undistributed	Electric Only
209	Line Operations Branson	163100	Stores Expense - T & D	Electric Only
209	Line Operations Branson	163996	Inventory Reconciliation	Electric Only
209	Line Operations Branson	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
209	Line Operations Branson	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
209	Line Operations Branson	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
209	Line Operations Branson	184321	Veh Maint - Line Trucks	Electric Only
209	Line Operations Branson	184322	Veh Maint-Aerial Basket Trucks	Electric Only
209	Line Operations Branson	184342	Cdl License & Physicals	Electric Only
209	Line Operations Branson	184620	Const Clearing Line Oper	Electric Only
209	Line Operations Branson	184915	Small Tools	Electric Only
209	Line Operations Branson	186100	Other Work In Progress	Electric Only
209	Line Operations Branson	560628	T & D Eng-Oper Supervision	Electric Only
209	Line Operations Branson	563011	Overhead Trans Line Oper-161Kv	Electric Only
209	Line Operations Branson	563012	Overhead Trans Line Oper-69 Kv	Electric Only
209	Line Operations Branson	568631	T & D Eng-Maint Supervision	Electric Only
209	Line Operations Branson	570040	Trans Substa Equip Maintenance	Electric Only

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209	Line Operations Branson	571041	Oh Trans Line Maint-161Kv	Electric Only
209	Line Operations Branson	571042	Overhead Trans Line Maint-69Kv	Electric Only
209	Line Operations Branson	571910	Transm Maint 161KV Reliability	Electric Only
209	Line Operations Branson	571911	Transm Maint 69KV Reliability	Electric Only
209	Line Operations Branson	580001	Supervision Distribution Oper	Electric Only
209	Line Operations Branson	580627	Line Eng - Distrib Operations	Electric Only
209	Line Operations Branson	582016	Distribution Substa Operations	Electric Only
209	Line Operations Branson	583019	Oh Distribution Line Oper	Electric Only
209	Line Operations Branson	583020	Truck Down Time - Line Oper	Electric Only
209	Line Operations Branson	583021	Truck Traveling Time - Line Op	Electric Only
209	Line Operations Branson	584022	Underground Distrib Line Oper	Electric Only
209	Line Operations Branson	584025	URG Dist Line Locates	Electric Only
209	Line Operations Branson	585025	Street Lightg & Signal Sys Exp	Electric Only
209	Line Operations Branson	586028	Meter Expense	Electric Only
209	Line Operations Branson	586029	Disconnects & Reconnects	Electric Only
209	Line Operations Branson	587031	Service Call Expense	Electric Only
209	Line Operations Branson	587038	Customer Facilities Expense	Electric Only
209	Line Operations Branson	588023	Building Operations - Expenses	Electric Only
209	Line Operations Branson	588025	Safety Equipment	Electric Only
209	Line Operations Branson	588100	Miscellaneous Distribution	Electric Only
209	Line Operations Branson	590001	Supervision Distribution Maint	Electric Only
209	Line Operations Branson	590630	Line Eng Distribution Maint	Electric Only
209	Line Operations Branson	591024	Building Maint-Line Operations	Electric Only
209	Line Operations Branson	593058	Oh Dist Line Tree Trimming	Electric Only
209	Line Operations Branson	593158	Chemical Tree Trim 12Kv	Electric Only
209	Line Operations Branson	593555	Oh Dist Line Maintenance	Electric Only
209	Line Operations Branson	593910	OH Dist Line Maint Reliability	Electric Only
209	Line Operations Branson	594061	Underground Dist Line Maint	Electric Only
209	Line Operations Branson	594910	Dist UG Line Maint Reliability	Electric Only
209	Line Operations Branson	596067	Strt Light&Signal Sys Maint Ex	Electric Only
209	Line Operations Branson	598073	Maint Of Misc Distrib Plant	Electric Only
209	Line Operations Branson	921301	Mgmt & Admin - Exp - Field Saf	Electric Only
211	Line Operations Aurora	100000	Projects Dummy Account	Electric Only
211	Line Operations Aurora	107000	Cwip-Electric/Gas	Electric Only

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211	Line Operations Aurora	108200	Rwip Electric Plant	Electric Only
211	Line Operations Aurora	118200	Cwip - Water	Electric Only
211	Line Operations Aurora	143995	Inventory Customer Sales	Electric Only
211	Line Operations Aurora	154000	Material	Electric Only
211	Line Operations Aurora	154100	Minor Material Undistributed	Electric Only
211	Line Operations Aurora	163100	Stores Expense - T & D	Electric Only
211	Line Operations Aurora	163327	Stores Activities Regular Time	Electric Only
211	Line Operations Aurora	163996	Inventory Reconciliation	Electric Only
211	Line Operations Aurora	184321	Veh Maint - Line Trucks	Electric Only
211	Line Operations Aurora	184620	Const Clearing Line Oper	Electric Only
211	Line Operations Aurora	184915	Small Tools	Electric Only
211	Line Operations Aurora	186100	Other Work In Progress	Electric Only
211	Line Operations Aurora	408141	Prov-Foab Taxes-Electric	Electric Only
211	Line Operations Aurora	408512	Prov-St Unemp Compens Tax-El	Electric Only
211	Line Operations Aurora	560628	T & D Eng-Oper Supervision	Electric Only
211	Line Operations Aurora	562010	Transm Substation Operations	Electric Only
211	Line Operations Aurora	563012	Overhead Trans Line Oper-69 Kv	Electric Only
211	Line Operations Aurora	568631	T & D Eng-Maint Supervision	Electric Only
211	Line Operations Aurora	570040	Trans Substa Equip Maintenance	Electric Only
211	Line Operations Aurora	571041	Oh Trans Line Maint-161Kv	Electric Only
211	Line Operations Aurora	571042	Overhead Trans Line Maint-69Kv	Electric Only
211	Line Operations Aurora	571043	Oh Trans Line Maint-345 Kv	Electric Only
211	Line Operations Aurora	571910	Transm Maint 161KV Reliability	Electric Only
211	Line Operations Aurora	571911	Transm Maint 69KV Reliability	Electric Only
211	Line Operations Aurora	571912	Transm Maint 345KV Reliability	Electric Only
211	Line Operations Aurora	580001	Supervision Distribution Oper	Electric Only
211	Line Operations Aurora	580627	Line Eng - Distrib Operations	Electric Only
211	Line Operations Aurora	582016	Distribution Substa Operations	Electric Only
211	Line Operations Aurora	583019	Oh Distribution Line Oper	Electric Only
211	Line Operations Aurora	583020	Truck Down Time - Line Oper	Electric Only
211	Line Operations Aurora	583021	Truck Traveling Time - Line Op	Electric Only
211	Line Operations Aurora	584022	Underground Distrib Line Oper	Electric Only

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211	Line Operations Aurora	584025	URG Dist Line Locates	Electric Only
211	Line Operations Aurora	585025	Street Lightg & Signal Sys Exp	Electric Only
211	Line Operations Aurora	586025	Safety Expenses-Meters	Electric Only
211	Line Operations Aurora	586028	Meter Expense	Electric Only
211	Line Operations Aurora	586029	Disconnects & Reconnects	Electric Only
211	Line Operations Aurora	586120	Field Testing - Old	Electric Only
211	Line Operations Aurora	587031	Service Call Expense	Electric Only
211	Line Operations Aurora	587038	Customer Facilities Expense	Electric Only
211	Line Operations Aurora	587148	Customer Co-Gen Facilities	Electric Only
211	Line Operations Aurora	588023	Building Operations - Expenses	Electric Only
211	Line Operations Aurora	588025	Safety Equipment	Electric Only
211	Line Operations Aurora	588100	Miscellaneous Distribution	Electric Only
211	Line Operations Aurora	589034	Rents - Distribution	Electric Only
211	Line Operations Aurora	590630	Line Eng Distribution Maint	Electric Only
211	Line Operations Aurora	591024	Building Maint-Line Operations	Electric Only
211	Line Operations Aurora	592052	Dist Substation Equip Maint	Electric Only
211	Line Operations Aurora	593058	Oh Dist Line Tree Trimming	Electric Only
211	Line Operations Aurora	593555	Oh Dist Line Maintenance	Electric Only
211	Line Operations Aurora	593558	Tree Grinder-Tree Trim 12kv	Electric Only
211	Line Operations Aurora	593560	OH Dist Line Oper Storms	Electric Only
211	Line Operations Aurora	593910	OH Dist Line Maint Reliability	Electric Only
211	Line Operations Aurora	594061	Underground Dist Line Maint	Electric Only
211	Line Operations Aurora	594910	Dist UG Line Maint Reliability	Electric Only
211	Line Operations Aurora	596067	Strt Light&Signal Sys Maint Ex	Electric Only
211	Line Operations Aurora	598073	Maint Of Misc Distrib Plant	Electric Only
211	Line Operations Aurora	905032	Phone Directory Expense	Electric Only
211	Line Operations Aurora	999991	Acct Entry Type Default-Reg	Electric Only
212	Line Operations Baxter	100000	Projects Dummy Account	Electric Only
212	Line Operations Baxter	107000	Cwip-Electric/Gas	Electric Only
212	Line Operations Baxter	108200	Rwip Electric Plant	Electric Only
212	Line Operations Baxter	143200	Employee Accounts Receivable	Electric Only
212	Line Operations Baxter	143995	Inventory Customer Sales	Electric Only
212	Line Operations Baxter	154000	Material	Electric Only
212	Line Operations Baxter	154100	Minor Material Undistributed	Electric Only
212	Line Operations Baxter	163100	Stores Expense - T & D	Electric Only



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212	Line Operations Baxter	163327	Stores Activities Regular Time	Electric Only
212	Line Operations Baxter	163330	Stores Overtime Hours	Electric Only
212	Line Operations Baxter	163996	Inventory Reconciliation	Electric Only
212	Line Operations Baxter	184101	Setting New Meters	Electric Only
212	Line Operations Baxter	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
212	Line Operations Baxter	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
212	Line Operations Baxter	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
212	Line Operations Baxter	184321	Veh Maint - Line Trucks	Electric Only
212	Line Operations Baxter	184322	Veh Maint-Aerial Basket Trucks	Electric Only
212	Line Operations Baxter	184420	Admin & General Clearing	Electric Only
212	Line Operations Baxter	184519	Shop Test New Sgl Phase Mtrs	Electric Only
212	Line Operations Baxter	184523	Wire Reclamation	Electric Only
212	Line Operations Baxter	184620	Const Clearing Line Oper	Electric Only
212	Line Operations Baxter	184625	Construction Clearing - Storms	Electric Only
212	Line Operations Baxter	184810	Continuing Property Records	Electric Only
212	Line Operations Baxter	184915	Small Tools	Electric Only
212	Line Operations Baxter	186100	Other Work In Progress	Electric Only
212	Line Operations Baxter	419100	Afudc - Other (Equity)	Electric Only
212	Line Operations Baxter	421031	Misc nonoperating income	Electric Only
212	Line Operations Baxter	432000	Afudc - Credit (Debt)	Electric Only
212	Line Operations Baxter	451420	KS Net Meter Application Fee	Electric Only
212	Line Operations Baxter	560628	T & D Eng-Oper Supervision	Electric Only
212	Line Operations Baxter	562010	Transm Substation Operations	Electric Only
212	Line Operations Baxter	563012	Overhead Trans Line Oper-69 Kv	Electric Only
212	Line Operations Baxter	563015	Overhead Trans Line Oper-Other	Electric Only
212	Line Operations Baxter	567007	Rents - Transmission	Electric Only
212	Line Operations Baxter	568631	T & D Eng-Maint Supervision	Electric Only
212	Line Operations Baxter	571041	Oh Trans Line Maint-161Kv	Electric Only
212	Line Operations Baxter	571042	Overhead Trans Line Maint-69Kv	Electric Only
212	Line Operations Baxter	571044	Oh Trans Line Maint-34.5Kv	Electric Only
212	Line Operations Baxter	571910	Transm Maint 161KV Reliability	Electric Only
212	Line Operations Baxter	571911	Transm Maint 69KV Reliability	Electric Only

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212	Line Operations Baxter	580001	Supervision Distribution Oper	Electric Only
212	Line Operations Baxter	580627	Line Eng - Distrib Operations	Electric Only
212	Line Operations Baxter	582016	Distribution Substa Operations	Electric Only
212	Line Operations Baxter	583019	Oh Distribution Line Oper	Electric Only
212	Line Operations Baxter	583020	Truck Down Time - Line Oper	Electric Only
212	Line Operations Baxter	583021	Truck Traveling Time - Line Op	Electric Only
212	Line Operations Baxter	583025	Safety Exp-Oh Distrib Lines	Electric Only
212	Line Operations Baxter	584022	Underground Distrib Line Oper	Electric Only
212	Line Operations Baxter	584025	URG Dist Line Locates	Electric Only
212	Line Operations Baxter	585025	Street Lightg & Signal Sys Exp	Electric Only
212	Line Operations Baxter	586028	Meter Expense	Electric Only
212	Line Operations Baxter	586029	Disconnects & Reconnects	Electric Only
212	Line Operations Baxter	586120	Field Testing - Old	Electric Only
212	Line Operations Baxter	586135	Load Research-Meters	Electric Only
212	Line Operations Baxter	587031	Service Call Expense	Electric Only
212	Line Operations Baxter	587038	Customer Facilities Expense	Electric Only
212	Line Operations Baxter	588011	Conv & Seminar-Misc Distrib	Electric Only
212	Line Operations Baxter	588023	Building Operations - Expenses	Electric Only
212	Line Operations Baxter	588025	Safety Equipment	Electric Only
212	Line Operations Baxter	588100	Miscellaneous Distribution	Electric Only
212	Line Operations Baxter	588621	GIS Operations	Electric Only
212	Line Operations Baxter	589034	Rents - Distribution	Electric Only
212	Line Operations Baxter	590001	Supervision Distribution Maint	Electric Only
212	Line Operations Baxter	590630	Line Eng Distribution Maint	Electric Only
212	Line Operations Baxter	591024	Building Maint-Line Operations	Electric Only
212	Line Operations Baxter	592052	Dist Substation Equip Maint	Electric Only
212	Line Operations Baxter	593058	Oh Dist Line Tree Trimming	Electric Only
212	Line Operations Baxter	593500	Misc Repair Expense	Electric Only
212	Line Operations Baxter	593555	Oh Dist Line Maintenance	Electric Only
212	Line Operations Baxter	593558	Tree Grinder-Tree Trim 12kv	Electric Only
212	Line Operations Baxter	593560	OH Dist Line Oper Storms	Electric Only
212	Line Operations Baxter	593910	OH Dist Line Maint Reliability	Electric Only
212	Line Operations Baxter	594061	Underground Dist Line Maint	Electric Only
212	Line Operations Baxter	594910	Dist UG Line Maint Reliability	Electric Only
212	Line Operations Baxter	596067	Strt Light&Signal Sys Maint Ex	Electric Only

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212	Line Operations Baxter	598073	Maint Of Misc Distrib Plant	Electric Only
212	Line Operations Baxter	903028	Credit & Collections	Electric Only
212	Line Operations Baxter	905023	Building Operations-Cust Accts	Electric Only
212	Line Operations Baxter	905032	Phone Directory Expense	Electric Only
212	Line Operations Baxter	908104	Wholesale Customer Assistance	Electric Only
212	Line Operations Baxter	912025	New Business-Cust Serv	Electric Only
212	Line Operations Baxter	923047	Outside Services - EDE Only	Electric Only
213	Line Operations Bolivar	100000	Projects Dummy Account	Electric Only
213	Line Operations Bolivar	100008	Projects Account ED Industries	Electric Only
213	Line Operations Bolivar	107000	Cwip-Electric/Gas	Electric Only
213	Line Operations Bolivar	108200	Rwip Electric Plant	Electric Only
213	Line Operations Bolivar	143200	Employee Accounts Receivable	Electric Only
213	Line Operations Bolivar	143995	Inventory Customer Sales	Electric Only
213	Line Operations Bolivar	154000	Material	Electric Only
213	Line Operations Bolivar	154100	Minor Material Undistributed	Electric Only
213	Line Operations Bolivar	163100	Stores Expense - T & D	Electric Only
213	Line Operations Bolivar	163327	Stores Activities Regular Time	Electric Only
213	Line Operations Bolivar	163996	Inventory Reconciliation	Electric Only
213	Line Operations Bolivar	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
213	Line Operations Bolivar	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
213	Line Operations Bolivar	184321	Veh Maint - Line Trucks	Electric Only
213	Line Operations Bolivar	184342	Cdl License & Physicals	Electric Only
213	Line Operations Bolivar	184620	Const Clearing Line Oper	Electric Only
213	Line Operations Bolivar	184915	Small Tools	Electric Only
213	Line Operations Bolivar	186100	Other Work In Progress	Electric Only
213	Line Operations Bolivar	560628	T & D Eng-Oper Supervision	Electric Only
213	Line Operations Bolivar	562010	Transm Substation Operations	Electric Only
213	Line Operations Bolivar	563012	Overhead Trans Line Oper-69 Kv	Electric Only
213	Line Operations Bolivar	563015	Overhead Trans Line Oper-Other	Electric Only
213	Line Operations Bolivar	568631	T & D Eng-Maint Supervision	Electric Only
213	Line Operations Bolivar	571041	Oh Trans Line Maint-161Kv	Electric Only
213	Line Operations Bolivar	571042	Overhead Trans Line Maint-69Kv	Electric Only

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213	Line Operations Bolivar	571044	Oh Trans Line Maint-34.5Kv	Electric Only
213	Line Operations Bolivar	571048	Oh Trans Line Tree Trim-69 Kv	Electric Only
213	Line Operations Bolivar	571910	Transm Maint 161KV Reliability	Electric Only
213	Line Operations Bolivar	571911	Transm Maint 69KV Reliability	Electric Only
213	Line Operations Bolivar	571913	Trans Maint 34.5KV Reliability	Electric Only
213	Line Operations Bolivar	580001	Supervision Distribution Oper	Electric Only
213	Line Operations Bolivar	580627	Line Eng - Distrib Operations	Electric Only
213	Line Operations Bolivar	582016	Distribution Substa Operations	Electric Only
213	Line Operations Bolivar	583019	Oh Distribution Line Oper	Electric Only
213	Line Operations Bolivar	583020	Truck Down Time - Line Oper	Electric Only
213	Line Operations Bolivar	583021	Truck Traveling Time - Line Op	Electric Only
213	Line Operations Bolivar	583025	Safety Exp-Oh Distrib Lines	Electric Only
213	Line Operations Bolivar	583500	Training Dist Operations-Ovhd	Electric Only
213	Line Operations Bolivar	584022	Underground Distrib Line Oper	Electric Only
213	Line Operations Bolivar	584025	URG Dist Line Locates	Electric Only
213	Line Operations Bolivar	585025	Street Lightg & Signal Sys Exp	Electric Only
213	Line Operations Bolivar	586028	Meter Expense	Electric Only
213	Line Operations Bolivar	586029	Disconnects & Reconnects	Electric Only
213	Line Operations Bolivar	587031	Service Call Expense	Electric Only
213	Line Operations Bolivar	587038	Customer Facilities Expense	Electric Only
213	Line Operations Bolivar	587146	Current Diversions	Electric Only
213	Line Operations Bolivar	588011	Conv & Seminar-Misc Distrib	Electric Only
213	Line Operations Bolivar	588023	Building Operations - Expenses	Electric Only
213	Line Operations Bolivar	588025	Safety Equipment	Electric Only
213	Line Operations Bolivar	588100	Miscellaneous Distribution	Electric Only
213	Line Operations Bolivar	589034	Rents - Distribution	Electric Only
213	Line Operations Bolivar	590630	Line Eng Distribution Maint	Electric Only
213	Line Operations Bolivar	591024	Building Maint-Line Operations	Electric Only
213	Line Operations Bolivar	591049	Dist Substa Structure Maint	Electric Only
213	Line Operations Bolivar	592052	Dist Substation Equip Maint	Electric Only
213	Line Operations Bolivar	593058	Oh Dist Line Tree Trimming	Electric Only
213	Line Operations Bolivar	593158	Chemical Tree Trim 12Kv	Electric Only
213	Line Operations Bolivar	593500	Misc Repair Expense	Electric Only
213	Line Operations Bolivar	593555	Oh Dist Line Maintenance	Electric Only
213	Line Operations Bolivar	593558	Tree Grinder-Tree Trim 12kv	Electric Only

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213	Line Operations Bolivar	593560	OH Dist Line Oper Storms	Electric Only
213	Line Operations Bolivar	593740	TGR Tree Trimming-Distribution	Electric Only
213	Line Operations Bolivar	593910	OH Dist Line Maint Reliability	Electric Only
213	Line Operations Bolivar	594061	Underground Dist Line Maint	Electric Only
213	Line Operations Bolivar	594910	Dist UG Line Maint Reliability	Electric Only
213	Line Operations Bolivar	595064	Dist Transformer Maintenance	Electric Only
213	Line Operations Bolivar	596067	Strt Light&Signal Sys Maint Ex	Electric Only
213	Line Operations Bolivar	598073	Maint Of Misc Distrib Plant	Electric Only
213	Line Operations Bolivar	905032	Phone Directory Expense	Electric Only
213	Line Operations Bolivar	921301	Mgmt & Admin - Exp - Field Saf	Electric Only
214	Line Operations Joplin	100000	Projects Dummy Account	Electric Only
214	Line Operations Joplin	107000	Cwip-Electric/Gas	Electric Only
214	Line Operations Joplin	108200	Rwip Electric Plant	Electric Only
214	Line Operations Joplin	143200	Employee Accounts Receivable	Electric Only
214	Line Operations Joplin	143995	Inventory Customer Sales	Electric Only
214	Line Operations Joplin	154000	Material	Electric Only
214	Line Operations Joplin	154100	Minor Material Undistributed	Electric Only
214	Line Operations Joplin	163100	Stores Expense - T & D	Electric Only
214	Line Operations Joplin	163327	Stores Activities Regular Time	Electric Only
214	Line Operations Joplin	163996	Inventory Reconciliation	Electric Only
214	Line Operations Joplin	183000	Prelim Survey & Investgat Chgs	Electric Only
214	Line Operations Joplin	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
214	Line Operations Joplin	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
214	Line Operations Joplin	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
214	Line Operations Joplin	184342	Cdl License & Physicals	Electric Only
214	Line Operations Joplin	184523	Wire Reclamation	Electric Only
214	Line Operations Joplin	184620	Const Clearing Line Oper	Electric Only
214	Line Operations Joplin	184915	Small Tools	Electric Only
214	Line Operations Joplin	186100	Other Work In Progress	Electric Only
214	Line Operations Joplin	408141	Prov-Foab Taxes-Electric	Electric Only
214	Line Operations Joplin	408511	Prov-Fed Unemp Compens Tax-EI	Electric Only
214	Line Operations Joplin	408512	Prov-St Unemp Compens Tax-EI	Electric Only
214	Line Operations Joplin	560628	T & D Eng-Oper Supervision	Electric Only
214	Line Operations Joplin	562010	Transm Substation Operations	Electric Only

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214	Line Operations Joplin	563012	Overhead Trans Line Oper-69 Kv	Electric Only
214	Line Operations Joplin	568631	T & D Eng-Maint Supervision	Electric Only
214	Line Operations Joplin	570040	Trans Substa Equip Maintenance	Electric Only
214	Line Operations Joplin	571041	Oh Trans Line Maint-161Kv	Electric Only
214	Line Operations Joplin	571042	Overhead Trans Line Maint-69Kv	Electric Only
214	Line Operations Joplin	571051	Oh Trans Line Tree Trim-Other	Electric Only
214	Line Operations Joplin	571910	Transm Maint 161KV Reliability	Electric Only
214	Line Operations Joplin	571911	Transm Maint 69KV Reliability	Electric Only
214	Line Operations Joplin	580001	Supervision Distribution Oper	Electric Only
214	Line Operations Joplin	580627	Line Eng - Distrib Operations	Electric Only
214	Line Operations Joplin	580628	Distribution System Planning	Electric Only
214	Line Operations Joplin	580686	Maintain Construction Standard	Electric Only
214	Line Operations Joplin	582016	Distribution Substa Operations	Electric Only
214	Line Operations Joplin	583019	Oh Distribution Line Oper	Electric Only
214	Line Operations Joplin	583020	Truck Down Time - Line Oper	Electric Only
214	Line Operations Joplin	583021	Truck Traveling Time - Line Op	Electric Only
214	Line Operations Joplin	583025	Safety Exp-Oh Distrib Lines	Electric Only
214	Line Operations Joplin	583500	Training Dist Operations-Ovhd	Electric Only
214	Line Operations Joplin	583501	Distr OH Training Stipend	Electric Only
214	Line Operations Joplin	584022	Underground Distrib Line Oper	Electric Only
214	Line Operations Joplin	584025	URG Dist Line Locates	Electric Only
214	Line Operations Joplin	585025	Street Lightg & Signal Sys Exp	Electric Only
214	Line Operations Joplin	586028	Meter Expense	Electric Only
214	Line Operations Joplin	586029	Disconnects & Reconnects	Electric Only
214	Line Operations Joplin	587031	Service Call Expense	Electric Only
214	Line Operations Joplin	587038	Customer Facilities Expense	Electric Only
214	Line Operations Joplin	588011	Conv & Seminar-Misc Distrib	Electric Only
214	Line Operations Joplin	588023	Building Operations - Expenses	Electric Only
214	Line Operations Joplin	588025	Safety Equipment	Electric Only
214	Line Operations Joplin	588046	Micro Software - Misc Dist	Electric Only
214	Line Operations Joplin	588100	Miscellaneous Distribution	Electric Only
214	Line Operations Joplin	588630	OMS Operations	Electric Only

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214	Line Operations Joplin	589034	Rents - Distribution	Electric Only
214	Line Operations Joplin	590630	Line Eng Distribution Maint	Electric Only
214	Line Operations Joplin	591024	Building Maint-Line Operations	Electric Only
214	Line Operations Joplin	591049	Dist Substa Structure Maint	Electric Only
214	Line Operations Joplin	592052	Dist Substation Equip Maint	Electric Only
214	Line Operations Joplin	593058	Oh Dist Line Tree Trimming	Electric Only
214	Line Operations Joplin	593062	Dist OH reliab - labor & other	Electric Only
214	Line Operations Joplin	593510	General Office Expense	Electric Only
214	Line Operations Joplin	593555	Oh Dist Line Maintenance	Electric Only
214	Line Operations Joplin	593558	Tree Grinder-Tree Trim 12kv	Electric Only
214	Line Operations Joplin	593560	OH Dist Line Oper Storms	Electric Only
214	Line Operations Joplin	593910	OH Dist Line Maint Reliability	Electric Only
214	Line Operations Joplin	594061	Underground Dist Line Maint	Electric Only
214	Line Operations Joplin	594910	Dist UG Line Maint Reliability	Electric Only
214	Line Operations Joplin	595064	Dist Transformer Maintenance	Electric Only
214	Line Operations Joplin	596067	Strt Light&Signal Sys Maint Ex	Electric Only
214	Line Operations Joplin	598073	Maint Of Misc Distrib Plant	Electric Only
214	Line Operations Joplin	903022	Cust Serv Accounting - Ele/Gas	Electric Only
214	Line Operations Joplin	905032	Phone Directory Expense	Electric Only
214	Line Operations Joplin	999991	Acct Entry Type Default-Reg	Electric Only
215	Line Operations Webb City	100000	Projects Dummy Account	Electric Only
215	Line Operations Webb City	107000	Cwip-Electric/Gas	Electric Only
215	Line Operations Webb City	108200	Rwip Electric Plant	Electric Only
215	Line Operations Webb City	143200	Employee Accounts Receivable	Electric Only
215	Line Operations Webb City	143995	Inventory Customer Sales	Electric Only
215	Line Operations Webb City	154000	Material	Electric Only
215	Line Operations Webb City	154100	Minor Material Undistributed	Electric Only
215	Line Operations Webb City	163100	Stores Expense - T & D	Electric Only
215	Line Operations Webb City	163327	Stores Activities Regular Time	Electric Only
215	Line Operations Webb City	163996	Inventory Reconciliation	Electric Only
215	Line Operations Webb City	184104	Setting New Transformers	Electric Only
215	Line Operations Webb City	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
215	Line Operations Webb City	184321	Veh Maint - Line Trucks	Electric Only
215	Line Operations Webb City	184342	Cdl License & Physicals	Electric Only
215	Line Operations Webb City	184620	Const Clearing Line Oper	Electric Only

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215	Line Operations Webb City	184915	Small Tools	Electric Only
215	Line Operations Webb City	186100	Other Work In Progress	Electric Only
215	Line Operations Webb City	252100	Cust Advances For Const-Elect	Electric Only
215	Line Operations Webb City	560628	T & D Eng-Oper Supervision	Electric Only
215	Line Operations Webb City	562010	Transm Substation Operations	Electric Only
215	Line Operations Webb City	563011	Overhead Trans Line Oper- 161Kv	Electric Only
215	Line Operations Webb City	563012	Overhead Trans Line Oper-69 Kv	Electric Only
215	Line Operations Webb City	563015	Overhead Trans Line Oper- Other	Electric Only
215	Line Operations Webb City	568631	T & D Eng-Maint Supervision	Electric Only
215	Line Operations Webb City	570040	Trans Substa Equip Maintenance	Electric Only
215	Line Operations Webb City	571041	Oh Trans Line Maint-161Kv	Electric Only
215	Line Operations Webb City	571042	Overhead Trans Line Maint- 69Kv	Electric Only
215	Line Operations Webb City	571045	Oh Trans Line Maint-Other	Electric Only
215	Line Operations Webb City	571910	Transm Maint 161KV Reliability	Electric Only
215	Line Operations Webb City	571911	Transm Maint 69KV Reliability	Electric Only
215	Line Operations Webb City	580001	Supervision Distribution Oper	Electric Only
215	Line Operations Webb City	580011	Conv & Seminar-Distrib Op	Electric Only
215	Line Operations Webb City	580627	Line Eng - Distrib Operations	Electric Only
215	Line Operations Webb City	582016	Distribution Substa Operations	Electric Only
215	Line Operations Webb City	583019	Oh Distribution Line Oper	Electric Only
215	Line Operations Webb City	583020	Truck Down Time - Line Oper	Electric Only
215	Line Operations Webb City	583021	Truck Traveling Time - Line Op	Electric Only
215	Line Operations Webb City	583025	Safety Exp-Oh Distrib Lines	Electric Only
215	Line Operations Webb City	583500	Training Dist Operations-Ovhd	Electric Only
215	Line Operations Webb City	584022	Underground Distrib Line Oper	Electric Only
215	Line Operations Webb City	584025	URG Dist Line Locates	Electric Only
215	Line Operations Webb City	585025	Street Lightg & Signal Sys Exp	Electric Only
215	Line Operations Webb City	586028	Meter Expense	Electric Only
215	Line Operations Webb City	586029	Disconnects & Reconnects	Electric Only
215	Line Operations Webb City	587031	Service Call Expense	Electric Only



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215	Line Operations Webb City	587038	Customer Facilities Expense	Electric Only
215	Line Operations Webb City	588023	Building Operations - Expenses	Electric Only
215	Line Operations Webb City	588025	Safety Equipment	Electric Only
215	Line Operations Webb City	588046	Micro Software - Misc Dist	Electric Only
215	Line Operations Webb City	588100	Miscellaneous Distribution	Electric Only
215	Line Operations Webb City	589034	Rents - Distribution	Electric Only
215	Line Operations Webb City	590001	Supervision Distribution Maint	Electric Only
215	Line Operations Webb City	590630	Line Eng Distribution Maint	Electric Only
215	Line Operations Webb City	591024	Building Maint-Line Operations	Electric Only
215	Line Operations Webb City	592052	Dist Substation Equip Maint	Electric Only
215	Line Operations Webb City	593058	Oh Dist Line Tree Trimming	Electric Only
215	Line Operations Webb City	593500	Misc Repair Expense	Electric Only
215	Line Operations Webb City	593555	Oh Dist Line Maintenance	Electric Only
215	Line Operations Webb City	593558	Tree Grinder-Tree Trim 12kv	Electric Only
215	Line Operations Webb City	593560	OH Dist Line Oper Storms	Electric Only
215	Line Operations Webb City	593575	Misc Repair & Testing	Electric Only
215	Line Operations Webb City	593650	Dist Pole Inspection & Trtmnt	Electric Only
215	Line Operations Webb City	593910	OH Dist Line Maint Reliability	Electric Only
215	Line Operations Webb City	593931	Janitor/Bldg Maint-Reliability	Electric Only
215	Line Operations Webb City	594061	Underground Dist Line Maint	Electric Only
215	Line Operations Webb City	594910	Dist UG Line Maint Reliability	Electric Only
215	Line Operations Webb City	595064	Dist Transformer Maintenance	Electric Only
215	Line Operations Webb City	596067	Strt Light&Signal Sys Maint Ex	Electric Only
215	Line Operations Webb City	598073	Maint Of Misc Distrib Plant	Electric Only
216	Line Operations Neosho	100000	Projects Dummy Account	Electric Only
216	Line Operations Neosho	107000	Cwip-Electric/Gas	Electric Only
216	Line Operations Neosho	108200	Rwip Electric Plant	Electric Only
216	Line Operations Neosho	143995	Inventory Customer Sales	Electric Only
216	Line Operations Neosho	154000	Material	Electric Only
216	Line Operations Neosho	154100	Minor Material Undistributed	Electric Only
216	Line Operations Neosho	163100	Stores Expense - T & D	Electric Only
216	Line Operations Neosho	163327	Stores Activities Regular Time	Electric Only
216	Line Operations Neosho	163330	Stores Overtime Hours	Electric Only
216	Line Operations Neosho	163996	Inventory Reconciliation	Electric Only
216	Line Operations Neosho	184312	Veh Maint - 1/2 Ton Trucks	Electric Only

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216	Line Operations Neosho	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
216	Line Operations Neosho	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
216	Line Operations Neosho	184321	Veh Maint - Line Trucks	Electric Only
216	Line Operations Neosho	184342	Cdl License & Physicals	Electric Only
216	Line Operations Neosho	184420	Admin & General Clearing	Electric Only
216	Line Operations Neosho	184620	Const Clearing Line Oper	Electric Only
216	Line Operations Neosho	184810	Continuing Property Records	Electric Only
216	Line Operations Neosho	184915	Small Tools	Electric Only
216	Line Operations Neosho	186100	Other Work In Progress	Electric Only
216	Line Operations Neosho	252100	Cust Advances For Const-Elect	Electric Only
216	Line Operations Neosho	408610	Property Taxes-Electric/Gas	Electric Only
216	Line Operations Neosho	560628	T & D Eng-Oper Supervision	Electric Only
216	Line Operations Neosho	562010	Transm Substation Operations	Electric Only
216	Line Operations Neosho	563011	Overhead Trans Line Oper- 161Kv	Electric Only
216	Line Operations Neosho	563012	Overhead Trans Line Oper-69 Kv	Electric Only
216	Line Operations Neosho	567007	Rents - Transmission	Electric Only
216	Line Operations Neosho	568631	T & D Eng-Maint Supervision	Electric Only
216	Line Operations Neosho	571041	Oh Trans Line Maint-161Kv	Electric Only
216	Line Operations Neosho	571042	Overhead Trans Line Maint- 69Kv	Electric Only
216	Line Operations Neosho	571044	Oh Trans Line Maint-34.5Kv	Electric Only
216	Line Operations Neosho	571051	Oh Trans Line Tree Trim-Other	Electric Only
216	Line Operations Neosho	571910	Transm Maint 161KV Reliability	Electric Only
216	Line Operations Neosho	571911	Transm Maint 69KV Reliability	Electric Only
216	Line Operations Neosho	580001	Supervision Distribution Oper	Electric Only
216	Line Operations Neosho	580627	Line Eng - Distrib Operations	Electric Only
216	Line Operations Neosho	582016	Distribution Substa Operations	Electric Only
216	Line Operations Neosho	583019	Oh Distribution Line Oper	Electric Only
216	Line Operations Neosho	583020	Truck Down Time - Line Oper	Electric Only
216	Line Operations Neosho	583021	Truck Traveling Time - Line Op	Electric Only
216	Line Operations Neosho	583025	Safety Exp-Oh Distrib Lines	Electric Only
216	Line Operations Neosho	584022	Underground Distrib Line Oper	Electric Only
216	Line Operations Neosho	585025	Street Lightg & Signal Sys Exp	Electric Only

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216	Line Operations Neosho	586028	Meter Expense	Electric Only
216	Line Operations Neosho	586029	Disconnects & Reconnects	Electric Only
216	Line Operations Neosho	587031	Service Call Expense	Electric Only
216	Line Operations Neosho	587038	Customer Facilities Expense	Electric Only
216	Line Operations Neosho	587146	Current Diversions	Electric Only
216	Line Operations Neosho	588011	Conv & Seminar-Misc Distrib	Electric Only
216	Line Operations Neosho	588023	Building Operations - Expenses	Electric Only
216	Line Operations Neosho	588025	Safety Equipment	Electric Only
216	Line Operations Neosho	588100	Miscellaneous Distribution	Electric Only
216	Line Operations Neosho	589034	Rents - Distribution	Electric Only
216	Line Operations Neosho	590630	Line Eng Distribution Maint	Electric Only
216	Line Operations Neosho	591024	Building Maint-Line Operations	Electric Only
216	Line Operations Neosho	592052	Dist Substation Equip Maint	Electric Only
216	Line Operations Neosho	593058	Oh Dist Line Tree Trimming	Electric Only
216	Line Operations Neosho	593555	Oh Dist Line Maintenance	Electric Only
216	Line Operations Neosho	593910	OH Dist Line Maint Reliability	Electric Only
216	Line Operations Neosho	594061	Underground Dist Line Maint	Electric Only
216	Line Operations Neosho	594910	Dist UG Line Maint Reliability	Electric Only
216	Line Operations Neosho	595064	Dist Transformer Maintenance	Electric Only
216	Line Operations Neosho	596067	Strt Light&Signal Sys Maint Ex	Electric Only
216	Line Operations Neosho	598073	Maint Of Misc Distrib Plant	Electric Only
216	Line Operations Neosho	903028	Credit & Collections	Electric Only
216	Line Operations Neosho	905032	Phone Directory Expense	Electric Only
216	Line Operations Neosho	921045	Safety Expenses - EDG	Electric Only
217	Line Operations Ozark	100000	Projects Dummy Account	Electric Only
217	Line Operations Ozark	107000	Cwip-Electric/Gas	Electric Only
217	Line Operations Ozark	108200	Rwip Electric Plant	Electric Only
217	Line Operations Ozark	143995	Inventory Customer Sales	Electric Only
217	Line Operations Ozark	154000	Material	Electric Only
217	Line Operations Ozark	154100	Minor Material Undistributed	Electric Only
217	Line Operations Ozark	163100	Stores Expense - T & D	Electric Only
217	Line Operations Ozark	163996	Inventory Reconciliation	Electric Only
217	Line Operations Ozark	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
217	Line Operations Ozark	184321	Veh Maint - Line Trucks	Electric Only
217	Line Operations Ozark	184322	Veh Maint-Aerial Basket Trucks	Electric Only

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217	Line Operations Ozark	184342	Cdl License & Physicals	Electric Only
217	Line Operations Ozark	184620	Const Clearing Line Oper	Electric Only
217	Line Operations Ozark	184915	Small Tools	Electric Only
217	Line Operations Ozark	186100	Other Work In Progress	Electric Only
217	Line Operations Ozark	408141	Prov-Foab Taxes-Electric	Electric Only
217	Line Operations Ozark	408511	Prov-Fed Unemp Compens Tax-EI	Electric Only
217	Line Operations Ozark	408512	Prov-St Unemp Compens Tax-EI	Electric Only
217	Line Operations Ozark	562010	Transm Substation Operations	Electric Only
217	Line Operations Ozark	563012	Overhead Trans Line Oper-69 Kv	Electric Only
217	Line Operations Ozark	570040	Trans Substa Equip Maintenance	Electric Only
217	Line Operations Ozark	571042	Overhead Trans Line Maint-69Kv	Electric Only
217	Line Operations Ozark	571051	Oh Trans Line Tree Trim-Other	Electric Only
217	Line Operations Ozark	571910	Transm Maint 161KV Reliability	Electric Only
217	Line Operations Ozark	571911	Transm Maint 69KV Reliability	Electric Only
217	Line Operations Ozark	580001	Supervision Distribution Oper	Electric Only
217	Line Operations Ozark	582016	Distribution Substa Operations	Electric Only
217	Line Operations Ozark	583019	Oh Distribution Line Oper	Electric Only
217	Line Operations Ozark	583020	Truck Down Time - Line Oper	Electric Only
217	Line Operations Ozark	583021	Truck Traveling Time - Line Op	Electric Only
217	Line Operations Ozark	584022	Underground Distrib Line Oper	Electric Only
217	Line Operations Ozark	584025	URG Dist Line Locates	Electric Only
217	Line Operations Ozark	585025	Street Lightg & Signal Sys Exp	Electric Only
217	Line Operations Ozark	586028	Meter Expense	Electric Only
217	Line Operations Ozark	586029	Disconnects & Reconnects	Electric Only
217	Line Operations Ozark	587031	Service Call Expense	Electric Only
217	Line Operations Ozark	587038	Customer Facilities Expense	Electric Only
217	Line Operations Ozark	588011	Conv & Seminar-Misc Distrib	Electric Only
217	Line Operations Ozark	588023	Building Operations - Expenses	Electric Only
217	Line Operations Ozark	588025	Safety Equipment	Electric Only
217	Line Operations Ozark	589034	Rents - Distribution	Electric Only
217	Line Operations Ozark	591024	Building Maint-Line Operations	Electric Only

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217	Line Operations Ozark	592052	Dist Substation Equip Maint	Electric Only
217	Line Operations Ozark	593058	Oh Dist Line Tree Trimming	Electric Only
217	Line Operations Ozark	593158	Chemical Tree Trim 12Kv	Electric Only
217	Line Operations Ozark	593510	General Office Expense	Electric Only
217	Line Operations Ozark	593555	Oh Dist Line Maintenance	Electric Only
217	Line Operations Ozark	593558	Tree Grinder-Tree Trim 12kv	Electric Only
217	Line Operations Ozark	593560	OH Dist Line Oper Storms	Electric Only
217	Line Operations Ozark	593575	Misc Repair & Testing	Electric Only
217	Line Operations Ozark	593910	OH Dist Line Maint Reliability	Electric Only
217	Line Operations Ozark	594061	Underground Dist Line Maint	Electric Only
217	Line Operations Ozark	594910	Dist UG Line Maint Reliability	Electric Only
217	Line Operations Ozark	595064	Dist Transformer Maintenance	Electric Only
217	Line Operations Ozark	596067	Strt Light&Signal Sys Maint Ex	Electric Only
217	Line Operations Ozark	598073	Maint Of Misc Distrib Plant	Electric Only
217	Line Operations Ozark	905032	Phone Directory Expense	Electric Only
218	Line Operations Kodiak	184620	Const Clearing Line Oper	Electric Only
218	Line Operations Kodiak	588023	Building Operations - Expenses	Electric Only
218	Line Operations Kodiak	593158	Chemical Tree Trim 12Kv	Electric Only
219	Vegetation Control	100000	Projects Dummy Account	Electric Only
219	Vegetation Control	107000	Cwip-Electric/Gas	Electric Only
219	Vegetation Control	108200	Rwip Electric Plant	Electric Only
219	Vegetation Control	143200	Employee Accounts Receivable	Electric Only
219	Vegetation Control	184330	Veh-Maint - Reliab Vehicles	Electric Only
219	Vegetation Control	186211	Lot PO Default	Electric Only
219	Vegetation Control	232100	Manual A/P Accru Elect & Water	Electric Only
219	Vegetation Control	560025	Safety Expenses-Line Eng	Electric Only
219	Vegetation Control	571001	OH Trans Tree Trimming Superv	Electric Only
219	Vegetation Control	571041	Oh Trans Line Maint-161Kv	Electric Only
219	Vegetation Control	571042	Overhead Trans Line Maint- 69Kv	Electric Only
219	Vegetation Control	571043	Oh Trans Line Maint-345 Kv	Electric Only
219	Vegetation Control	571045	Oh Trans Line Maint-Other	Electric Only
219	Vegetation Control	571046	Oh Trans Line Tree Trim-345 Kv	Electric Only
219	Vegetation Control	571047	Oh Trans Line Tree Trim-161Kv	Electric Only
219	Vegetation Control	571048	Oh Trans Line Tree Trim-69 Kv	Electric Only

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219	Vegetation Control	571050	Oh Trans Ln Tree Trim-34.5 Kv	Electric Only
219	Vegetation Control	571051	Oh Trans Line Tree Trim-Other	Electric Only
219	Vegetation Control	571146	Chemical Tree Trim 345Kv	Electric Only
219	Vegetation Control	571147	Chemical Tree Trim 161Kv	Electric Only
219	Vegetation Control	571148	Chemical Tree Trim 69Kv	Electric Only
219	Vegetation Control	571150	Chemical Tree Trim 34.5Kv	Electric Only
219	Vegetation Control	571246	Side Trimming 345Kv	Electric Only
219	Vegetation Control	571247	Side Trimming 161Kv	Electric Only
219	Vegetation Control	571248	Side Trimming 69Kv	Electric Only
219	Vegetation Control	571250	Side Trimming 34.5Kv	Electric Only
219	Vegetation Control	571346	Transm Tree Trimming 345Kv	Electric Only
219	Vegetation Control	571347	Transm Tree Trimming 161Kv	Electric Only
219	Vegetation Control	571348	Trans Tree Trimming 69Kv	Electric Only
219	Vegetation Control	571350	Transm Tree Trimming 34.5Kv	Electric Only
219	Vegetation Control	571446	Hydro-Ax Tree Trim 345Kv	Electric Only
219	Vegetation Control	571447	Hydro-Ax Tree Trim 161Kv	Electric Only
219	Vegetation Control	571448	Hydro-Ax Tree Trim 69Kv	Electric Only
219	Vegetation Control	571450	Hydro-Ax Tree Trim 34.5Kv	Electric Only
219	Vegetation Control	571547	Tree Grinder-Tree Trim 161kv	Electric Only
219	Vegetation Control	571548	Tree Grinder-Tree Trim 69kv	Electric Only
219	Vegetation Control	571550	Tree Grinder-Tree Trim 34.5kv	Electric Only
219	Vegetation Control	571646	Dozer-Tree Trim 345kv	Electric Only
219	Vegetation Control	571647	Dozer-Tree Trim 161kv	Electric Only
219	Vegetation Control	571648	Dozer-Tree Trim 69kv	Electric Only
219	Vegetation Control	571740	TGR Tree Trimming- Transmission	Electric Only
219	Vegetation Control	583019	Oh Distribution Line Oper	Electric Only
219	Vegetation Control	593001	OH Dist Line Tree Trimming Spr	Electric Only
219	Vegetation Control	593011	Conv & Seminar - Tree Trimming	Electric Only
219	Vegetation Control	593025	Safety Expense - Tree Trimming	Electric Only
219	Vegetation Control	593058	Oh Dist Line Tree Trimming	Electric Only
219	Vegetation Control	593062	Dist OH reliab - labor & other	Electric Only
219	Vegetation Control	593158	Chemical Tree Trim 12Kv	Electric Only
219	Vegetation Control	593258	Side Trimming 12Kv	Electric Only
219	Vegetation Control	593458	Hydro-Ax Tree Trimming 12 Kv	Electric Only

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219	Vegetation Control	593500	Misc Repair Expense	Electric Only
219	Vegetation Control	593510	General Office Expense	Electric Only
219	Vegetation Control	593520	Rent Expense	Electric Only
219	Vegetation Control	593555	Oh Dist Line Maintenance	Electric Only
219	Vegetation Control	593558	Tree Grinder-Tree Trim 12kv	Electric Only
219	Vegetation Control	593658	Dozer-Tree Trim 12kv	Electric Only
219	Vegetation Control	593740	TGR Tree Trimming-Distribution	Electric Only
219	Vegetation Control	593910	OH Dist Line Maint Reliability	Electric Only
219	Vegetation Control	593930	General Office Exp Reliability	Electric Only
219	Vegetation Control	593931	Janitor/Bldg Maint-Reliability	Electric Only
219	Vegetation Control	593932	Utilities Exp - Reliability	Electric Only
219	Vegetation Control	901011	Conv & Seminar-Cust Accts Dist	Electric Only
219	Vegetation Control	908107	Retail Residential Cust Assist	Electric Only
220	Meter & Transformer	100000	Projects Dummy Account	Electric Only
220	Meter & Transformer	107000	Cwip-Electric/Gas	Electric Only
220	Meter & Transformer	108200	Rwip Electric Plant	Electric Only
220	Meter & Transformer	154000	Material	Electric Only
220	Meter & Transformer	163100	Stores Expense - T & D	Electric Only
220	Meter & Transformer	184620	Const Clearing Line Oper	Electric Only
220	Meter & Transformer	184915	Small Tools	Electric Only
220	Meter & Transformer	580011	Conv & Seminar-Distrib Op	Electric Only
220	Meter & Transformer	580046	Software - Transf Supervisor	Electric Only
220	Meter & Transformer	580627	Line Eng - Distrib Operations	Electric Only
220	Meter & Transformer	586025	Safety Expenses-Meters	Electric Only
220	Meter & Transformer	586028	Meter Expense	Electric Only
220	Meter & Transformer	586120	Field Testing - Old	Electric Only
220	Meter & Transformer	586135	Load Research-Meters	Electric Only
220	Meter & Transformer	588023	Building Operations - Expenses	Electric Only
220	Meter & Transformer	588025	Safety Equipment	Electric Only
220	Meter & Transformer	590630	Line Eng Distribution Maint	Electric Only
220	Meter & Transformer	591024	Building Maint-Line Operations	Electric Only
220	Meter & Transformer	593510	General Office Expense	Electric Only
220	Meter & Transformer	935098	Computer Maintenance	Electric Only
221	Meter Shop	100000	Projects Dummy Account	Electric Only
221	Meter Shop	107000	Cwip-Electric/Gas	Electric Only

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221	Meter Shop	107002	CWIP - SLCC	Electric Only
221	Meter Shop	108200	Rwip Electric Plant	Electric Only
221	Meter Shop	108202	RWIP - SLCC	Electric Only
221	Meter Shop	143995	Inventory Customer Sales	Electric Only
221	Meter Shop	143999	Receivables Refund Clearing	Electric Only
221	Meter Shop	154000	Material	Electric Only
221	Meter Shop	163100	Stores Expense - T & D	Electric Only
221	Meter Shop	184149	Field Testing - New	Electric Only
221	Meter Shop	184915	Small Tools	Electric Only
221	Meter Shop	580011	Conv & Seminar-Distrib Op	Electric Only
221	Meter Shop	580627	Line Eng - Distrib Operations	Electric Only
221	Meter Shop	583025	Safety Exp-Oh Distrib Lines	Electric Only
221	Meter Shop	583172	Electric Testing-Oh Dis Lines	Electric Only
221	Meter Shop	586025	Safety Expenses-Meters	Electric Only
221	Meter Shop	586028	Meter Expense	Electric Only
221	Meter Shop	586120	Field Testing - Old	Electric Only
221	Meter Shop	586135	Load Research-Meters	Electric Only
221	Meter Shop	586140	Power Quality Investiagtions	Electric Only
221	Meter Shop	586150	AMR Fixed Network - Meters	Electric Only
221	Meter Shop	586155	AMR Radio - Meters	Electric Only
221	Meter Shop	587126	Complaint Test	Electric Only
221	Meter Shop	587146	Current Diversions	Electric Only
221	Meter Shop	587147	Meter Base Repair	Electric Only
221	Meter Shop	587148	Customer Co-Gen Facilities	Electric Only
221	Meter Shop	588023	Building Operations - Expenses	Electric Only
221	Meter Shop	588025	Safety Equipment	Electric Only
221	Meter Shop	591024	Building Maint-Line Operations	Electric Only
221	Meter Shop	593575	Misc Repair & Testing	Electric Only
221	Meter Shop	595161	Overhead Transformers - Old	Electric Only
221	Meter Shop	595164	Underground Transformers - Old	Electric Only
221	Meter Shop	597123	Shop Test & Repair	Electric Only
221	Meter Shop	597138	Load Research Equipment Repair	Electric Only
221	Meter Shop	902005	Check Meter Reads - Electric	Electric Only
221	Meter Shop	920881	MO Renewable Energy Std	Electric Only



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			Labor	
221	Meter Shop	921881	Renewable Energy Std Veh Exp	Electric Only
222	Transf Reclamation Shop	100000	Projects Dummy Account	Electric Only
222	Transf Reclamation Shop	107000	Cwip-Electric/Gas	Electric Only
222	Transf Reclamation Shop	108200	Rwip Electric Plant	Electric Only
222	Transf Reclamation Shop	154000	Material	Electric Only
222	Transf Reclamation Shop	163100	Stores Expense - T & D	Electric Only
222	Transf Reclamation Shop	184166	Overhead Transformers - New	Electric Only
222	Transf Reclamation Shop	184169	Underground Transformers - New	Electric Only
222	Transf Reclamation Shop	184322	Veh Maint-Aerial Basket Trucks	Electric Only
222	Transf Reclamation Shop	184523	Wire Reclamation	Electric Only
222	Transf Reclamation Shop	184542	Misc Material	Electric Only
222	Transf Reclamation Shop	184620	Const Clearing Line Oper	Electric Only
222	Transf Reclamation Shop	184915	Small Tools	Electric Only
222	Transf Reclamation Shop	580627	Line Eng - Distrib Operations	Electric Only
222	Transf Reclamation Shop	583025	Safety Exp-Oh Distrib Lines	Electric Only
222	Transf Reclamation Shop	583172	Electric Testing-Oh Dis Lines	Electric Only
222	Transf Reclamation Shop	586025	Safety Expenses-Meters	Electric Only
222	Transf Reclamation Shop	586120	Field Testing - Old	Electric Only
222	Transf Reclamation Shop	588023	Building Operations - Expenses	Electric Only
222	Transf Reclamation Shop	588025	Safety Equipment	Electric Only
222	Transf Reclamation Shop	591024	Building Maint-Line Operations	Electric Only
222	Transf Reclamation Shop	593570	Reclosers Sect & Oil Switches	Electric Only
222	Transf Reclamation Shop	593575	Misc Repair & Testing	Electric Only
222	Transf Reclamation Shop	595161	Overhead Transformers - Old	Electric Only
222	Transf Reclamation Shop	595164	Underground Transformers - Old	Electric Only
222	Transf Reclamation Shop	597138	Load Research Equipment Repair	Electric Only
230	Transportation	100000	Projects Dummy Account	Electric Only
230	Transportation	107000	Cwip-Electric/Gas	Electric Only
230	Transportation	108200	Rwip Electric Plant	Electric Only
230	Transportation	154700	Bulk Fuel Inventory - Kodiak	Electric Only
230	Transportation	165800	Prepayments - Fleet Card	Electric Only
230	Transportation	184230	Cellular Phone Expenses	Electric Only

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230	Transportation	184301	Conv & Sem - Transportation	Electric Only
230	Transportation	184305	Safety Expenses-Transp	Electric Only
230	Transportation	184306	Equipment Rental-Transp	Electric Only
230	Transportation	184307	Environmental Expense	Electric Only
230	Transportation	184311	Vehicle Maint - Cars	Electric Only
230	Transportation	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
230	Transportation	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
230	Transportation	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
230	Transportation	184321	Veh Maint - Line Trucks	Electric Only
230	Transportation	184322	Veh Maint-Aerial Basket Trucks	Electric Only
230	Transportation	184323	Veh Maint - Crane Trucks	Electric Only
230	Transportation	184330	Veh-Maint - Reliab Vehicles	Electric Only
230	Transportation	184331	Mgmt & Admin - Transp	Electric Only
230	Transportation	184332	Misc Garage Expenses	Electric Only
230	Transportation	184341	Dot Expenses (State & Federal	Electric Only
230	Transportation	184342	Cdl License & Physicals	Electric Only
230	Transportation	184345	Dot Related Expenses	Electric Only
230	Transportation	184346	Micro Software-Transp	Electric Only
230	Transportation	184354	Printing	Electric Only
230	Transportation	184392	Transp Clring - Light Duty-Gas	Electric Only
230	Transportation	184620	Const Clearing Line Oper	Electric Only
230	Transportation	184915	Small Tools	Electric Only
230	Transportation	186100	Other Work In Progress	Electric Only
230	Transportation	570040	Trans Substa Equip Maintenance	Electric Only
230	Transportation	580001	Supervision Distribution Oper	Electric Only
230	Transportation	583020	Truck Down Time - Line Oper	Electric Only
230	Transportation	583025	Safety Exp-Oh Distrib Lines	Electric Only
230	Transportation	588011	Conv & Seminar-Misc Distrib	Electric Only
230	Transportation	588023	Building Operations - Expenses	Electric Only
230	Transportation	588025	Safety Equipment	Electric Only
230	Transportation	591024	Building Maint-Line Operations	Electric Only
230	Transportation	593500	Misc Repair Expense	Electric Only
230	Transportation	593555	Oh Dist Line Maintenance	Electric Only
230	Transportation	908106	Retail Commercial Cust Assist	Electric Only

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230	Transportation	921702	Mgmt & Admin - Expenses	Electric Only
232	Substation Maintenance - West	100000	Projects Dummy Account	Electric Only
232	Substation Maintenance - West	100002	SLCC Dummy Project	Electric Only
232	Substation Maintenance - West	107000	Cwip-Electric/Gas	Electric Only
232	Substation Maintenance - West	107002	CWIP - SLCC	Electric Only
232	Substation Maintenance - West	108200	Rwip Electric Plant	Electric Only
232	Substation Maintenance - West	118200	Cwip - Water	Electric Only
232	Substation Maintenance - West	163100	Stores Expense - T & D	Electric Only
232	Substation Maintenance - West	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
232	Substation Maintenance - West	184322	Veh Maint-Aerial Basket Trucks	Electric Only
232	Substation Maintenance - West	184332	Misc Garage Expenses	Electric Only
232	Substation Maintenance - West	184620	Const Clearing Line Oper	Electric Only
232	Substation Maintenance - West	184915	Small Tools	Electric Only
232	Substation Maintenance - West	186100	Other Work In Progress	Electric Only
232	Substation Maintenance - West	560490	Computer Programming	Electric Only
232	Substation Maintenance - West	562010	Transm Substation Operations	Electric Only
232	Substation Maintenance - West	562134	Mtce Of Substation Switchyard	Electric Only
232	Substation Maintenance - West	563011	Overhead Trans Line Oper-161Kv	Electric Only
232	Substation Maintenance - West	563012	Overhead Trans Line Oper-69	Electric Only

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	West		Kv	
232	Substation Maintenance - West	566462	NERC Compliance/EOP (693)	Electric Only
232	Substation Maintenance - West	569037	Trans Substa Structure Maint	Electric Only
232	Substation Maintenance - West	570040	Trans Substa Equip Maintenance	Electric Only
232	Substation Maintenance - West	570060	Trans Substation Inspections	Electric Only
232	Substation Maintenance - West	570472	Transmission-Relays & Misc Eq	Electric Only
232	Substation Maintenance - West	570475	Generation - Relays & Misc Eq	Electric Only
232	Substation Maintenance - West	571041	Oh Trans Line Maint-161Kv	Electric Only
232	Substation Maintenance - West	571042	Overhead Trans Line Maint-69Kv	Electric Only
232	Substation Maintenance - West	580001	Supervision Distribution Oper	Electric Only
232	Substation Maintenance - West	580011	Conv & Seminar-Distrib Op	Electric Only
232	Substation Maintenance - West	580016	Engineering Recruiting Exp	Electric Only
232	Substation Maintenance - West	582016	Distribution Substa Operations	Electric Only
232	Substation Maintenance - West	583019	Oh Distribution Line Oper	Electric Only
232	Substation Maintenance - West	583020	Truck Down Time - Line Oper	Electric Only
232	Substation Maintenance - West	583025	Safety Exp-Oh Distrib Lines	Electric Only
232	Substation Maintenance - West	584022	Underground Distrib Line Oper	Electric Only
232	Substation Maintenance - West	586120	Field Testing - Old	Electric Only
232	Substation Maintenance -	587038	Customer Facilities Expense	Electric Only

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	West			
232	Substation Maintenance - West	588011	Conv & Seminar-Misc Distrib	Electric Only
232	Substation Maintenance - West	588023	Building Operations - Expenses	Electric Only
232	Substation Maintenance - West	588025	Safety Equipment	Electric Only
232	Substation Maintenance - West	591049	Dist Substa Structure Maint	Electric Only
232	Substation Maintenance - West	592052	Dist Substation Equip Maint	Electric Only
232	Substation Maintenance - West	592060	Dist Substation Inspections	Electric Only
232	Substation Maintenance - West	592469	Distribution-Relays & Misc Eq	Electric Only
232	Substation Maintenance - West	593158	Chemical Tree Trim 12Kv	Electric Only
232	Substation Maintenance - West	593555	Oh Dist Line Maintenance	Electric Only
232	Substation Maintenance - West	593560	OH Dist Line Oper Storms	Electric Only
232	Substation Maintenance - West	593570	Reclosers Sect & Oil Switches	Electric Only
232	Substation Maintenance - West	594061	Underground Dist Line Maint	Electric Only
232	Substation Maintenance - West	594910	Dist UG Line Maint Reliability	Electric Only
232	Substation Maintenance - West	935523	Telecomm Exp Other	Electric Only
233	Substation Administration	100000	Projects Dummy Account	Electric Only
233	Substation Administration	107000	Cwip-Electric/Gas	Electric Only
233	Substation Administration	108200	Rwip Electric Plant	Electric Only
233	Substation Administration	184620	Const Clearing Line Oper	Electric Only
233	Substation Administration	566462	NERC Compliance/EOP (693)	Electric Only
233	Substation Administration	580001	Supervision Distribution Oper	Electric Only
233	Substation Administration	580011	Conv & Seminar-Distrib Op	Electric Only

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233	Substation Administration	588011	Conv & Seminar-Misc Distrib	Electric Only
233	Substation Administration	588023	Building Operations - Expenses	Electric Only
233	Substation Administration	588025	Safety Equipment	Electric Only
233	Substation Administration	592052	Dist Substation Equip Maint	Electric Only
233	Substation Administration	593560	OH Dist Line Oper Storms	Electric Only
236	Substation Maintenance - East	100000	Projects Dummy Account	Electric Only
236	Substation Maintenance - East	107000	Cwip-Electric/Gas	Electric Only
236	Substation Maintenance - East	108200	Rwip Electric Plant	Electric Only
236	Substation Maintenance - East	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Electric Only
236	Substation Maintenance - East	184342	Cdl License & Physicals	Electric Only
236	Substation Maintenance - East	184620	Const Clearing Line Oper	Electric Only
236	Substation Maintenance - East	184915	Small Tools	Electric Only
236	Substation Maintenance - East	186100	Other Work In Progress	Electric Only
236	Substation Maintenance - East	228220	Accum Prov Inj&Damage-Wkmn Cmp	Electric Only
236	Substation Maintenance - East	560490	Computer Programming	Electric Only
236	Substation Maintenance - East	562010	Transm Substation Operations	Electric Only
236	Substation Maintenance - East	562134	Mtce Of Substation Switchyard	Electric Only
236	Substation Maintenance - East	563012	Overhead Trans Line Oper-69 Kv	Electric Only
236	Substation Maintenance - East	563014	Overhead Trans Ln Oper-34.5 Kv	Electric Only
236	Substation Maintenance - East	566462	NERC Compliance/EOP (693)	Electric Only
236	Substation Maintenance -	569037	Trans Substa Structure Maint	Electric Only

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	East			
236	Substation Maintenance - East	570040	Trans Substa Equip Maintenance	Electric Only
236	Substation Maintenance - East	570060	Trans Substation Inspections	Electric Only
236	Substation Maintenance - East	570472	Transmission-Relays & Misc Eq	Electric Only
236	Substation Maintenance - East	570475	Generation - Relays & Misc Eq	Electric Only
236	Substation Maintenance - East	571042	Overhead Trans Line Maint- 69Kv	Electric Only
236	Substation Maintenance - East	580001	Supervision Distribution Oper	Electric Only
236	Substation Maintenance - East	580011	Conv & Seminar-Distrib Op	Electric Only
236	Substation Maintenance - East	582016	Distribution Substa Operations	Electric Only
236	Substation Maintenance - East	583019	Oh Distribution Line Oper	Electric Only
236	Substation Maintenance - East	583020	Truck Down Time - Line Oper	Electric Only
236	Substation Maintenance - East	583021	Truck Traveling Time - Line Op	Electric Only
236	Substation Maintenance - East	584022	Underground Distrib Line Oper	Electric Only
236	Substation Maintenance - East	588011	Conv & Seminar-Misc Distrib	Electric Only
236	Substation Maintenance - East	588023	Building Operations - Expenses	Electric Only
236	Substation Maintenance - East	588025	Safety Equipment	Electric Only
236	Substation Maintenance - East	588621	GIS Operations	Electric Only
236	Substation Maintenance - East	591049	Dist Substa Structure Maint	Electric Only
236	Substation Maintenance -	592052	Dist Substation Equip Maint	Electric Only

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	East			
236	Substation Maintenance - East	592060	Dist Substation Inspections	Electric Only
236	Substation Maintenance - East	592469	Distribution-Relays & Misc Eq	Electric Only
236	Substation Maintenance - East	593555	Oh Dist Line Maintenance	Electric Only
236	Substation Maintenance - East	593560	OH Dist Line Oper Storms	Electric Only
236	Substation Maintenance - East	593910	OH Dist Line Maint Reliability	Electric Only
236	Substation Maintenance - East	594061	Underground Dist Line Maint	Electric Only
236	Substation Maintenance - East	908107	Retail Residential Cust Assist	Electric Only
238	OMS - Mapping	100000	Projects Dummy Account	Electric Only
238	OMS - Mapping	107000	Cwip-Electric/Gas	Electric Only
238	OMS - Mapping	108200	Rwip Electric Plant	Electric Only
238	OMS - Mapping	143200	Employee Accounts Receivable	Electric Only
238	OMS - Mapping	154000	Material	Electric Only
238	OMS - Mapping	570040	Trans Substa Equip Maintenance	Electric Only
238	OMS - Mapping	570472	Transmission-Relays & Misc Eq	Electric Only
238	OMS - Mapping	570475	Generation - Relays & Misc Eq	Electric Only
238	OMS - Mapping	580011	Conv & Seminar-Distrib Op	Electric Only
238	OMS - Mapping	580690	AVL Mobile Operations	Electric Only
238	OMS - Mapping	583019	Oh Distribution Line Oper	Electric Only
238	OMS - Mapping	584022	Underground Distrib Line Oper	Electric Only
238	OMS - Mapping	588011	Conv & Seminar-Misc Distrib	Electric Only
238	OMS - Mapping	588023	Building Operations - Expenses	Electric Only
238	OMS - Mapping	588025	Safety Equipment	Electric Only
238	OMS - Mapping	588621	GIS Operations	Electric Only
238	OMS - Mapping	588630	OMS Operations	Electric Only
238	OMS - Mapping	592469	Distribution-Relays & Misc Eq	Electric Only
238	OMS - Mapping	593560	OH Dist Line Oper Storms	Electric Only



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238	OMS - Mapping	908106	Retail Commercial Cust Assist	Electric Only
238	OMS - Mapping	923177	Liab Claims - Shane Jackson	Electric Only
240	Field Safety	107000	Cwip-Electric/Gas	Electric Only
240	Field Safety	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
240	Field Safety	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
240	Field Safety	184341	Dot Expenses (State & Federal	Electric Only
240	Field Safety	184342	Cdl License & Physicals	General Allocation
240	Field Safety	184345	Dot Related Expenses	General Allocation
240	Field Safety	500011	Conv & Seminar-Operations	Electric Only
240	Field Safety	500039	Operation Supervision & Eng	Electric Only
240	Field Safety	506025	Safety Expenses-Prod	Electric Only
240	Field Safety	510030	Mtce Supervision & Engineer	Electric Only
240	Field Safety	541304	Maint Supervision & Eng-Hydro	Electric Only
240	Field Safety	546204	Oper Super&Eng-Air Abate&Monit	Electric Only
240	Field Safety	551201	Maint Supervision & Engineer	Electric Only
240	Field Safety	560628	T & D Eng-Oper Supervision	Electric Only
240	Field Safety	568631	T & D Eng-Maint Supervision	Electric Only
240	Field Safety	580627	Line Eng - Distrib Operations	Electric Only
240	Field Safety	588011	Conv & Seminar-Misc Distrib	Electric Only
240	Field Safety	588025	Safety Equipment	General Allocation
240	Field Safety	590630	Line Eng Distribution Maint	Electric Only
240	Field Safety	610707	Source Of Supply-Maintenance	Electric Only
240	Field Safety	920301	Mgmt & Admin - Field Safety Ad	General Allocation
240	Field Safety	921301	Mgmt & Admin - Exp - Field Saf	General Allocation
240	Field Safety	921305	Required Certification Expense	General Allocation
240	Field Safety	921306	Professional Membership & Dues	General Allocation
240	Field Safety	921311	Conv & Seminars - Envir&Safety	General Allocation
240	Field Safety	923045	Outside Services	General Allocation
250	Energy Marketing and Trading	100000	Projects Dummy Account	Electric Only
250	Energy Marketing and Trading	107000	Cwip-Electric/Gas	Electric Only
250	Energy Marketing and	108200	Rwip Electric Plant	Electric Only

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	Trading			
250	Energy Marketing and Trading	182364	Reg Asset - Unrealized Deriv	Electric Only
250	Energy Marketing and Trading	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
250	Energy Marketing and Trading	232100	Manual A/P Accru Elect & Water	Electric Only
250	Energy Marketing and Trading	414989	Realized Loss - Derivatives	Electric Only
250	Energy Marketing and Trading	414999	Realized Gain - Derivative	Electric Only
250	Energy Marketing and Trading	431200	Other Interest Expense	Electric Only
250	Energy Marketing and Trading	457152	Oth EI Rev-Off-Sys Transm	Electric Only
250	Energy Marketing and Trading	555430	Direct Purchases	Electric Only
250	Energy Marketing and Trading	556025	Safety Exp	Electric Only
250	Energy Marketing and Trading	556412	Energy Trading	General Allocation
250	Energy Marketing and Trading	556413	Energy Accounting	General Allocation
250	Energy Marketing and Trading	556415	REC Fees & Commissions	Electric Only
250	Energy Marketing and Trading	557410	Pool Operation	Electric Only
250	Energy Marketing and Trading	561404	Transm System Operations	Electric Only
250	Energy Marketing and Trading	565413	Trans Of Electricity By Others	Electric Only
250	Energy Marketing and Trading	565414	SPP Fixed Chg - Native Load	Electric Only
250	Energy Marketing and Trading	565415	SPP Var Chg - Native Load	Electric Only
250	Energy Marketing and Trading	565416	Non SPP Fixed Chg -Native	Electric Only

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	Trading		Load	
250	Energy Marketing and Trading	565417	PP Non SPP Var - Native Load	Electric Only
250	Energy Marketing and Trading	565418	Gen Non SPP Var - Native Load	Electric Only
250	Energy Marketing and Trading	565419	Off Sys Sales Trans Costs	Electric Only
250	Energy Marketing and Trading	566450	RTO/ISO Development	Electric Only
250	Energy Marketing and Trading	580627	Line Eng - Distrib Operations	Electric Only
250	Energy Marketing and Trading	921474	Software Maintenance	Electric Only
250	Energy Marketing and Trading	921639	Janitorial Service - Expenses	Electric Only
250	Energy Marketing and Trading	923045	Outside Services	Electric Only
250	Energy Marketing and Trading	923047	Outside Services - EDE Only	Electric Only
250	Energy Marketing and Trading	935515	Microwave Maintenance Expenses	Electric Only
251	Purchased Power	184015	IM SPP Clearing Account	Electric Only
251	Purchased Power	232100	Manual A/P Accru Elect & Water	Electric Only
251	Purchased Power	254380	Reg Liability- TCR	Electric Only
251	Purchased Power	555430	Direct Purchases	Electric Only
251	Purchased Power	555700	TCR Unreal/Unrecov	Electric Only
251	Purchased Power	555800	DA Asset Energy Purchase	Electric Only
251	Purchased Power	555820	DA Virtual Energy Purchase	Electric Only
251	Purchased Power	555840	DA Reg Up Cost	Electric Only
251	Purchased Power	555850	DA Reg Down Cost	Electric Only
251	Purchased Power	555860	DA Spin Reserve Cost	Electric Only
251	Purchased Power	555870	DA Supp Reserve Cost	Electric Only
251	Purchased Power	555880	DA Other PP Expense	Electric Only
251	Purchased Power	555900	RT Asset Energy Purchase	Electric Only
251	Purchased Power	555910	RT NonAsset Energy Purchase	Electric Only
251	Purchased Power	555940	RT Reg Up Cost	Electric Only

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251	Purchased Power	555950	RT Reg Down Cost	Electric Only
251	Purchased Power	555960	RT Spin Reserve Cost	Electric Only
251	Purchased Power	555970	RT Supp Reserve Cost	Electric Only
251	Purchased Power	555980	RT Other PP Expense	Electric Only
251	Purchased Power	555990	TCR Settlements	Electric Only
251	Purchased Power	555995	Auction Revenue Rights	Electric Only
251	Purchased Power	565416	Non SPP Fixed Chg -Native Load	Electric Only
252	Transmission & Pool Operations	556001	Mgmt & Admin- Trans Operations	Electric Only
252	Transmission & Pool Operations	556012	Sys Control/Load Disp Training	Electric Only
252	Transmission & Pool Operations	556023	Building Operations-Sys Cntrl	Electric Only
252	Transmission & Pool Operations	556401	Sys Control & Generation Disp	Electric Only
252	Transmission & Pool Operations	556411	Computer Operations	Electric Only
252	Transmission & Pool Operations	556412	Energy Trading	Electric Only
252	Transmission & Pool Operations	557410	Pool Operation	Electric Only
252	Transmission & Pool Operations	561012	Load Dispatching Training	Electric Only
252	Transmission & Pool Operations	561404	Transm System Operations	Electric Only
252	Transmission & Pool Operations	566450	RTO/ISO Development	Electric Only
252	Transmission & Pool Operations	566459	NERC Compliance/CIPS (706)	Electric Only
252	Transmission & Pool Operations	923047	Outside Services - EDE Only	Electric Only
253	Elk River Wind Farm	143176	A/R Elk River Wind Farm	Electric Only
253	Elk River Wind Farm	165400	Prepayments - Fuel	Electric Only
253	Elk River Wind Farm	165500	Prepaid Purchased Power	Electric Only
253	Elk River Wind Farm	232100	Manual A/P Accru Elect & Water	Electric Only

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253	Elk River Wind Farm	555430	Direct Purchases	Electric Only
253	Elk River Wind Farm	556415	REC Fees & Commissions	Electric Only
253	Elk River Wind Farm	565413	Trans Of Electricity By Others	Electric Only
253	Elk River Wind Farm	565414	SPP Fixed Chg - Native Load	Electric Only
253	Elk River Wind Farm	565415	SPP Var Chg - Native Load	Electric Only
253	Elk River Wind Farm	565419	Off Sys Sales Trans Costs	Electric Only
254	Dispatching	100000	Projects Dummy Account	Electric Only
254	Dispatching	107000	Cwip-Electric/Gas	Electric Only
254	Dispatching	108200	Rwip Electric Plant	Electric Only
254	Dispatching	154000	Material	Electric Only
254	Dispatching	163327	Stores Activities Regular Time	Electric Only
254	Dispatching	184243	Telephone Exp-Bld Serv	Electric Only
254	Dispatching	186100	Other Work In Progress	Electric Only
254	Dispatching	556012	Sys Control/Load Disp Training	Electric Only
254	Dispatching	556023	Building Operations-Sys Cntrl	Electric Only
254	Dispatching	556025	Safety Exp	Electric Only
254	Dispatching	556401	Sys Control & Generation Disp	Electric Only
254	Dispatching	556410	EMS System Maintenance	Electric Only
254	Dispatching	556411	Computer Operations	Electric Only
254	Dispatching	557410	Pool Operation	Electric Only
254	Dispatching	560011	Conv & Seminar-Transm Op	Electric Only
254	Dispatching	561404	Transm System Operations	Electric Only
254	Dispatching	566450	RTO/ISO Development	Electric Only
254	Dispatching	566459	NERC Compliance/CIPS (706)	Electric Only
254	Dispatching	566462	NERC Compliance/EOP (693)	Electric Only
255	NERC Compliance	100000	Projects Dummy Account	Electric Only
255	NERC Compliance	107000	Cwip-Electric/Gas	Electric Only
255	NERC Compliance	108200	Rwip Electric Plant	Electric Only
255	NERC Compliance	186100	Other Work In Progress	Electric Only
255	NERC Compliance	426300	Penalties	Electric Only
255	NERC Compliance	560011	Conv & Seminar-Transm Op	Electric Only
255	NERC Compliance	561404	Transm System Operations	Electric Only
255	NERC Compliance	566450	RTO/ISO Development	Electric Only
255	NERC Compliance	566459	NERC Compliance/CIPS (706)	Electric Only
255	NERC Compliance	566462	NERC Compliance/EOP (693)	Electric Only

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255	NERC Compliance	923047	Outside Services - EDE Only	Electric Only
256	Relay	100000	Projects Dummy Account	Electric Only
256	Relay	107000	Cwip-Electric/Gas	Electric Only
256	Relay	184243	Telephone Exp-Bld Serv	Electric Only
256	Relay	535301	Oper Supervision & Eng-Hydro	Electric Only
256	Relay	541304	Maint Supervision & Eng-Hydro	Electric Only
256	Relay	568631	T & D Eng-Maint Supervision	Electric Only
256	Relay	580627	Line Eng - Distrib Operations	Electric Only
256	Relay	588025	Safety Equipment	Electric Only
256	Relay	901001	Customer Service Mgmt & Admin	Electric Only
256	Relay	901002	Cust Ser Mgmt & Admin - Exp	Electric Only
256	Relay	907101	Customer Service Supervision	Electric Only
256	Relay	921102	Mgmt & Admin-Exp-Executives	Electric Only
256	Relay	921202	Mgmt & Admin-Accounting	Electric Only
256	Relay	921411	Conv & Seminar-Computer Serv	Electric Only
256	Relay	921502	Mgmt & Administrative - Exp-Hr	Electric Only
256	Relay	921602	Mgmt & Admin-Exp	Electric Only
256	Relay	921702	Mgmt & Admin - Expenses	Electric Only
257	EIS Market Activity	184014	Energy Imbalance Rev Clearing	Electric Only
257	EIS Market Activity	555432	Energy Imbalance	Electric Only
258	Telecommunications	100000	Projects Dummy Account	Electric Only
258	Telecommunications	107000	Cwip-Electric/Gas	Electric Only
258	Telecommunications	108200	Rwip Electric Plant	Electric Only
258	Telecommunications	184220	Two Way Radio Expenses	General Allocation for Non-Regulated
258	Telecommunications	184242	Pbx Switchboard	Electric Only
258	Telecommunications	184243	Telephone Exp-Bld Serv	Electric Only
258	Telecommunications	184313	Veh Maint-3/4 1 & 1 1/2 Ton	Electric Only
258	Telecommunications	184620	Const Clearing Line Oper	Electric Only
258	Telecommunications	184915	Small Tools	Electric Only
258	Telecommunications	186100	Other Work In Progress	Electric Only
258	Telecommunications	426114	Donations	Electric Only
258	Telecommunications	500039	Operation Supervision & Eng	Electric Only
258	Telecommunications	506126	Misc Steam Power Expenses	Electric Only

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258	Telecommunications	510030	Mtce Supervision & Engineer	Electric Only
258	Telecommunications	535301	Oper Supervision & Eng-Hydro	Electric Only
258	Telecommunications	537316	Other Expenses - Hydro	Electric Only
258	Telecommunications	541304	Maint Supervision & Eng-Hydro	Electric Only
258	Telecommunications	546207	Oper Supervision & Eng	Electric Only
258	Telecommunications	549222	Misc Other Power Expense	Electric Only
258	Telecommunications	551201	Maint Supervision & Engineer	Electric Only
258	Telecommunications	553175	Mtce of Elec Control System	Electric Only
258	Telecommunications	556001	Mgmt & Admin- Trans Operations	Electric Only
258	Telecommunications	556023	Building Operations-Sys Cntrl	Electric Only
258	Telecommunications	556025	Safety Exp	Electric Only
258	Telecommunications	556508	Telmeasuring/Load Control	Electric Only
258	Telecommunications	560011	Conv & Seminar-Transm Op	Electric Only
258	Telecommunications	560628	T & D Eng-Oper Supervision	Electric Only
258	Telecommunications	561404	Transm System Operations	Electric Only
258	Telecommunications	561505	Power Line Carrier Expenses	Electric Only
258	Telecommunications	568631	T & D Eng-Maint Supervision	Electric Only
258	Telecommunications	570511	Protection Relaying Channel Eq	Electric Only
258	Telecommunications	570517	Scada	Electric Only
258	Telecommunications	580627	Line Eng - Distrib Operations	Electric Only
258	Telecommunications	580690	AVL Mobile Operations	Electric Only
258	Telecommunications	582016	Distribution Substa Operations	Electric Only
258	Telecommunications	586120	Field Testing - Old	Electric Only
258	Telecommunications	587519	Location-Radio & Tv Interfer	Electric Only
258	Telecommunications	588023	Building Operations - Expenses	Electric Only
258	Telecommunications	588025	Safety Equipment	Electric Only
258	Telecommunications	588100	Miscellaneous Distribution	Electric Only
258	Telecommunications	590630	Line Eng Distribution Maint	Electric Only
258	Telecommunications	660725	T&D Line Oper Expense	Electric Only
258	Telecommunications	662728	Other T&D Line Oper Expense	Electric Only
258	Telecommunications	682034	Billing Of Metered Accts-Water	Electric Only
258	Telecommunications	901001	Customer Service Mgmt & Admin	Electric Only
258	Telecommunications	901002	Cust Ser Mgmt & Admin - Exp	Electric Only

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258	Telecommunications	905023	Building Operations-Cust Accts	Electric Only
258	Telecommunications	907101	Customer Service Supervision	Electric Only
258	Telecommunications	920101	Mgmt & Admin - Executives	Electric Only
258	Telecommunications	920201	Mgmt & Admin - Salaries-Acct	Electric Only
258	Telecommunications	920450	Personnel - Salary - Info Serv	Electric Only
258	Telecommunications	920501	Mgmt & Admin - Salaries-Hr	Electric Only
258	Telecommunications	920601	Mgmt & Admin-General Services	Electric Only
258	Telecommunications	920701	Mgmt & Admin-Sal-Other Gen Off	Electric Only
258	Telecommunications	920888	Special Projects Labor	Electric Only
258	Telecommunications	921102	Mgmt & Admin-Exp-Executives	Electric Only
258	Telecommunications	921202	Mgmt & Admin-Accounting	Electric Only
258	Telecommunications	921411	Conv & Seminar-Computer Serv	Electric Only
258	Telecommunications	921502	Mgmt & Administrative - Exp-Hr	Electric Only
258	Telecommunications	921602	Mgmt & Admin-Exp	Electric Only
258	Telecommunications	921702	Mgmt & Admin - Expenses	Electric Only
258	Telecommunications	935515	Microwave Maintenance Expenses	Electric Only
258	Telecommunications	935520	Telephone Expenses-Telecomm	Electric Only
258	Telecommunications	935523	Telecomm Exp Other	Electric Only
259	Integrated Market Activity	184014	Energy Imbalance Rev Clearing	Electric Only
259	Integrated Market Activity	184015	IM SPP Clearing Account	Electric Only
259	Integrated Market Activity	232100	Manual A/P Accru Elect & Water	Electric Only
259	Integrated Market Activity	555800	DA Asset Energy Purchase	Electric Only
259	Integrated Market Activity	555810	DA NonAsset Energy Purchase	Electric Only
259	Integrated Market Activity	555820	DA Virtual Energy Purchase	Electric Only
259	Integrated Market Activity	555840	DA Reg Up Cost	Electric Only
259	Integrated Market Activity	555850	DA Reg Down Cost	Electric Only
259	Integrated Market Activity	555860	DA Spin Reserve Cost	Electric Only
259	Integrated Market Activity	555870	DA Supp Reserve Cost	Electric Only
259	Integrated Market Activity	555880	DA Other PP Expense	Electric Only
259	Integrated Market Activity	555900	RT Asset Energy Purchase	Electric Only
259	Integrated Market Activity	555910	RT NonAsset Energy Purchase	Electric Only
259	Integrated Market Activity	555920	RT Virtual Energy Purchase	Electric Only
259	Integrated Market Activity	555940	RT Reg Up Cost	Electric Only



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259	Integrated Market Activity	555950	RT Reg Down Cost	Electric Only
259	Integrated Market Activity	555960	RT Spin Reserve Cost	Electric Only
259	Integrated Market Activity	555970	RT Supp Reserve Cost	Electric Only
259	Integrated Market Activity	555980	RT Other PP Expense	Electric Only
259	Integrated Market Activity	555990	TCR Settlements	Electric Only
259	Integrated Market Activity	555995	Auction Revenue Rights	Electric Only
260	Engineering Office	100000	Projects Dummy Account	Electric Only
260	Engineering Office	107000	Cwip-Electric/Gas	Electric Only
260	Engineering Office	108200	Rwip Electric Plant	Electric Only
260	Engineering Office	184620	Const Clearing Line Oper	Electric Only
260	Engineering Office	184621	T&D Budget Preparation	Electric Only
260	Engineering Office	560011	Conv & Seminar-Transm Op	Electric Only
260	Engineering Office	560025	Safety Expenses-Line Eng	Electric Only
260	Engineering Office	560046	Computer Software-Engineer	Electric Only
260	Engineering Office	560628	T & D Eng-Oper Supervision	Electric Only
260	Engineering Office	568631	T & D Eng-Maint Supervision	Electric Only
260	Engineering Office	580016	Engineering Recruiting Exp	Electric Only
260	Engineering Office	580627	Line Eng - Distrib Operations	Electric Only
260	Engineering Office	580628	Distribution System Planning	Electric Only
260	Engineering Office	588023	Building Operations - Expenses	Electric Only
260	Engineering Office	590630	Line Eng Distribution Maint	Electric Only
260	Engineering Office	903022	Cust Serv Accounting - Ele/Gas	Electric Only
260	Engineering Office	920109	Mgmt & Adm Salaries-Spec Proj	Electric Only
260	Engineering Office	923045	Outside Services	Electric Only
260	Engineering Office	923047	Outside Services - EDE Only	Electric Only
260	Engineering Office	926218	Coffeeroom Supplies	Electric Only
260	Engineering Office	935024	Building & Grounds Maintenance	Electric Only
262	Reliability-Vegetation Tracker	182335	Vegetation Tracker ER-2010-0130	Electric Only
262	Reliability-Vegetation Tracker	186812	Elec Rate Case Exp - KS	Electric Only
262	Reliability-Vegetation Tracker	571998	Trans Reliab Reg Adj Amort	Electric Only
262	Reliability-Vegetation Tracker	571999	Trans Reliability Reg Adj	Electric Only

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262	Reliability-Vegetation Tracker	593998	Dist OH Reliab Reg Adj Amort	Electric Only
262	Reliability-Vegetation Tracker	593999	Dist OH Reliability Reg Adj	Electric Only
262	Reliability-Vegetation Tracker	594998	Dist UG Reliab Reg Adj Amort	Electric Only
262	Reliability-Vegetation Tracker	594999	Dist UG Reliability Reg Adj	Electric Only
263	System Reliability	100000	Projects Dummy Account	Electric Only
263	System Reliability	107000	Cwip-Electric/Gas	Electric Only
263	System Reliability	108200	Rwip Electric Plant	Electric Only
263	System Reliability	184330	Veh-Maint - Reliab Vehicles	Electric Only
263	System Reliability	184620	Const Clearing Line Oper	Electric Only
263	System Reliability	560025	Safety Expenses-Line Eng	Electric Only
263	System Reliability	571062	Trans OH reliab - labor&other	Electric Only
263	System Reliability	571910	Transm Maint 161KV Reliability	Electric Only
263	System Reliability	571911	Transm Maint 69KV Reliability	Electric Only
263	System Reliability	571912	Transm Maint 345KV Reliability	Electric Only
263	System Reliability	571913	Trans Maint 34.5KV Reliability	Electric Only
263	System Reliability	571920	Transm 69KV Pole Inspec Reliab	Electric Only
263	System Reliability	571921	Transm 161KV Pole Inspec Reliab	Electric Only
263	System Reliability	588011	Conv & Seminar-Misc Distrib	Electric Only
263	System Reliability	593062	Dist OH reliab - labor & other	Electric Only
263	System Reliability	593520	Rent Expense	Electric Only
263	System Reliability	593910	OH Dist Line Maint Reliability	Electric Only
263	System Reliability	593920	OH Dist Pole Inspec Reliability	Electric Only
263	System Reliability	593930	General Office Exp Reliability	Electric Only
263	System Reliability	594062	Dist UG reliab - labor & other	Electric Only
263	System Reliability	594910	Dist UG Line Maint Reliability	Electric Only
264	Line Design Engineering	100000	Projects Dummy Account	Electric Only
264	Line Design Engineering	107000	Cwip-Electric/Gas	Electric Only
264	Line Design Engineering	108200	Rwip Electric Plant	Electric Only
264	Line Design Engineering	163011	Conv & Seminar-Stores	Electric Only

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264	Line Design Engineering	163327	Stores Activities Regular Time	Electric Only
264	Line Design Engineering	184620	Const Clearing Line Oper	Electric Only
264	Line Design Engineering	184915	Small Tools	Electric Only
264	Line Design Engineering	186100	Other Work In Progress	Electric Only
264	Line Design Engineering	560011	Conv & Seminar-Transm Op	Electric Only
264	Line Design Engineering	560025	Safety Expenses-Line Eng	Electric Only
264	Line Design Engineering	560046	Computer Software-Engineer	Electric Only
264	Line Design Engineering	560628	T & D Eng-Oper Supervision	Electric Only
264	Line Design Engineering	561501	NERC - Facilities Rating	Electric Only
264	Line Design Engineering	568631	T & D Eng-Maint Supervision	Electric Only
264	Line Design Engineering	571042	Overhead Trans Line Maint- 69Kv	Electric Only
264	Line Design Engineering	580011	Conv & Seminar-Distrib Op	Electric Only
264	Line Design Engineering	580627	Line Eng - Distrib Operations	Electric Only
264	Line Design Engineering	588025	Safety Equipment	Electric Only
264	Line Design Engineering	593555	Oh Dist Line Maintenance	Electric Only
264	Line Design Engineering	920888	Special Projects Labor	Electric Only
264	Line Design Engineering	921888	Special Projects Other	Electric Only
264	Line Design Engineering	923047	Outside Services - EDE Only	Electric Only
264	Line Design Engineering	935024	Building & Grounds Maintenance	Electric Only
266	Substation Engineering	100000	Projects Dummy Account	Electric Only
266	Substation Engineering	107000	Cwip-Electric/Gas	Electric Only
266	Substation Engineering	108200	Rwip Electric Plant	Electric Only
266	Substation Engineering	184620	Const Clearing Line Oper	Electric Only
266	Substation Engineering	560011	Conv & Seminar-Transm Op	Electric Only
266	Substation Engineering	560025	Safety Expenses-Line Eng	Electric Only
266	Substation Engineering	560046	Computer Software-Engineer	Electric Only
266	Substation Engineering	560628	T & D Eng-Oper Supervision	Electric Only
266	Substation Engineering	568631	T & D Eng-Maint Supervision	Electric Only
266	Substation Engineering	570040	Trans Substa Equip Maintenance	Electric Only
266	Substation Engineering	588025	Safety Equipment	Electric Only
266	Substation Engineering	592052	Dist Substation Equip Maint	Electric Only
270	Sys Planning & Protection Eng	100000	Projects Dummy Account	Electric Only

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270	Sys Planning & Protection Eng	107000	Cwip-Electric/Gas	Electric Only
270	Sys Planning & Protection Eng	108200	Rwip Electric Plant	Electric Only
270	Sys Planning & Protection Eng	183000	Prelim Survey & Investgat Chgs	Electric Only
270	Sys Planning & Protection Eng	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
270	Sys Planning & Protection Eng	184620	Const Clearing Line Oper	Electric Only
270	Sys Planning & Protection Eng	184621	T&D Budget Preparation	Electric Only
270	Sys Planning & Protection Eng	184622	Maintain Construction Standard	Electric Only
270	Sys Planning & Protection Eng	560011	Conv & Seminar-Transm Op	Electric Only
270	Sys Planning & Protection Eng	560025	Safety Expenses-Line Eng	Electric Only
270	Sys Planning & Protection Eng	560046	Computer Software-Engineer	Electric Only
270	Sys Planning & Protection Eng	560628	T & D Eng-Oper Supervision	Electric Only
270	Sys Planning & Protection Eng	560629	Transmission System Planning	Electric Only
270	Sys Planning & Protection Eng	566450	RTO/ISO Development	Electric Only
270	Sys Planning & Protection Eng	568631	T & D Eng-Maint Supervision	Electric Only
270	Sys Planning & Protection Eng	580628	Distribution System Planning	Electric Only
270	Sys Planning & Protection Eng	588025	Safety Equipment	Electric Only
270	Sys Planning & Protection Eng	590630	Line Eng Distribution Maint	Electric Only
270	Sys Planning & Protection Eng	999991	Acct Entry Type Default-Reg	Electric Only

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274	Standards Engineering	100000	Projects Dummy Account	Electric Only
274	Standards Engineering	107000	Cwip-Electric/Gas	Electric Only
274	Standards Engineering	184620	Const Clearing Line Oper	Electric Only
274	Standards Engineering	186100	Other Work In Progress	Electric Only
274	Standards Engineering	560025	Safety Expenses-Line Eng	Electric Only
274	Standards Engineering	560046	Computer Software-Engineer	Electric Only
274	Standards Engineering	580001	Supervision Distribution Oper	Electric Only
274	Standards Engineering	580011	Conv & Seminar-Distrib Op	Electric Only
274	Standards Engineering	580686	Maintain Construction Standard	Electric Only
274	Standards Engineering	588011	Conv & Seminar-Misc Distrib	Electric Only
274	Standards Engineering	588023	Building Operations - Expenses	Electric Only
274	Standards Engineering	920888	Special Projects Labor	Electric Only
280	Fiber Optics - Utilitiy	556523	Other Fiber Utility	Electric's Fiber Use
301	Corporate-Treasury	100000	Projects Dummy Account	Electric Only
301	Corporate-Treasury	107002	CWIP - SLCC	Electric Only
301	Corporate-Treasury	419020	Int Inc-Temporary Cash Invest	Electric Only
301	Corporate-Treasury	419030	Other Int & Dividend Income	Electric Only
301	Corporate-Treasury	431100	Int On Customer Deposits	Electric Only
301	Corporate-Treasury	431200	Other Interest Expense	Electric Only
301	Corporate-Treasury	431300	Int On Emp Stock Purch Plan	Electric Only
301	Corporate-Treasury	431400	Int Exp On Commercial Paper	Electric Only
301	Corporate-Treasury	431600	Int On Directors Def Compens	Electric Only
301	Corporate-Treasury	431802	EDE Int Exp-Cash Held Fiber	Electric Only
301	Corporate-Treasury	903023	Remittance Processing	Electric Only
301	Corporate-Treasury	905045	Cyber Insurance	Electric Only
301	Corporate-Treasury	920701	Mgmt & Admin-Sal-Other Gen Off	Electric Only
301	Corporate-Treasury	923145	Outside Serv - Liab Claims	Electric Only
301	Corporate-Treasury	923154	Liab Claim Jason Hynes	Electric Only
301	Corporate-Treasury	923177	Liab Claims - Shane Jackson	Electric Only
301	Corporate-Treasury	923179	Liab Claims -Neotech Solutions	Electric Only
301	Corporate-Treasury	923180	Liab. Claims - Darren Collins	Electric Only
301	Corporate-Treasury	923181	Liab Claims-Class Action-Rider	Electric Only
301	Corporate-Treasury	923182	Liab Claims - Denker Asbestos	Electric Only
301	Corporate-Treasury	923183	Liab Claims - Barnes Asbestos	Electric Only

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301	Corporate-Treasury	924000	Property Insurance	Direct Bill
301	Corporate-Treasury	924001	Aviation Insurance	Electric Only
301	Corporate-Treasury	926226	Employee Welfare Exp - Elec	Electric Only
301	Corporate-Treasury	930220	Dir-Stkhldr & Oth Investor Exp	General Allocation
301	Corporate-Treasury	930240	Misc Gen Exp-Other	Electric Only
310	Treasury Services	100000	Projects Dummy Account	Electric Only
310	Treasury Services	100002	SLCC Dummy Project	Electric Only
310	Treasury Services	107000	Cwip-Electric/Gas	Electric Only
310	Treasury Services	107002	CWIP - SLCC	Electric Only
310	Treasury Services	108200	Rwip Electric Plant	Electric Only
310	Treasury Services	182329	MEEIA Energy Efficiency Costs	Electric Only
310	Treasury Services	184620	Const Clearing Line Oper	Electric Only
310	Treasury Services	184630	Construction Clearing Prod	Electric Only
310	Treasury Services	419020	Int Inc-Temporary Cash Invest	Direct Bill
310	Treasury Services	419030	Other Int & Dividend Income	Direct Bill
310	Treasury Services	431100	Int On Customer Deposits	Direct Bill
310	Treasury Services	431200	Other Interest Expense	Direct Bill
310	Treasury Services	431300	Int On Emp Stock Purch Plan	Direct Bill
310	Treasury Services	431400	Int Exp On Commercial Paper	Direct Bill
310	Treasury Services	431802	EDE Int Exp-Cash Held Fiber	Direct Bill
310	Treasury Services	438000	Dividends Declared - Common	Electric Only
310	Treasury Services	903022	Cust Serv Accounting - Ele/Gas	Electric Only
310	Treasury Services	903023	Remittance Processing	Customer Billing
310	Treasury Services	903148	Banking Fees - Mercantile	General Allocation
310	Treasury Services	903149	Banking Fees - Bank of NY	General Allocation
310	Treasury Services	903150	Rating Agency Fees	General Allocation
310	Treasury Services	903151	Banking Fees - UMB	General Allocation
310	Treasury Services	905045	Cyber Insurance	Direct Bill
310	Treasury Services	920101	Mgmt & Admin - Executives	Electric Only
310	Treasury Services	920201	Mgmt & Admin - Salaries-Acct	Electric Only
310	Treasury Services	920701	Mgmt & Admin-Sal-Other Gen Off	General Allocation
310	Treasury Services	920703	Reporting Activities - Gen Off	Electric Only
310	Treasury Services	921202	Mgmt & Admin-Accounting	Electric Only
310	Treasury Services	921702	Mgmt & Admin - Expenses	Electric Only

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310	Treasury Services	921703	Other General Office	Electric Only
310	Treasury Services	921711	Conv & Seminar-Fras	Electric Only
310	Treasury Services	923045	Outside Services	General Allocation Except When A Direct Charge Can Be Identified
310	Treasury Services	923047	Outside Services - EDE Only	Electric Only
310	Treasury Services	923145	Outside Serv - Liab Claims	General Allocation
310	Treasury Services	923175	Liab Claims - PAR ELECTRIC	Electric Only
310	Treasury Services	923177	Liab Claims - Shane Jackson	Electric Only
310	Treasury Services	923181	Liab Claims-Class Action-Rider	Electric Only
310	Treasury Services	923182	Liab Claims - Denker Asbestos	Electric Only
310	Treasury Services	924000	Property Insurance	General Allocation
310	Treasury Services	924001	Aviation Insurance	Electric Only
310	Treasury Services	926226	Employee Welfare Exp - Elec	Electric Only
310	Treasury Services	930220	Dir-Stkhldr & Oth Investor Exp	General Allocation
310	Treasury Services	930225	Line of Credit Fees	Electric Only
310	Treasury Services	930240	Misc Gen Exp-Other	Electric Only
401	Corporate Expenses	107000	Cwip-Electric/Gas	Electric Only
401	Corporate Expenses	111102	EL Plt Amort - KAMO- Chesapeake	Electric Only
401	Corporate Expenses	111104	EL Plt Amort - SOX Software	Electric Only
401	Corporate Expenses	111105	ELPlt Amt City Utilities Agree	Electric Only
401	Corporate Expenses	111106	Network Upgrade-SPA EC Sub382	Electric Only
401	Corporate Expenses	111108	EI Plt Amort-Maximo T&D Sftwre	Electric Only
401	Corporate Expenses	111109	SL Amort - Maximo Software	Electric Only
401	Corporate Expenses	111115	Asbry Amort-MercuryMont Sftwre	Electric Only
401	Corporate Expenses	111116	Amort KAMO Riverside Sub	Electric Only
401	Corporate Expenses	111117	Iatan Software Sys Ops	Electric Only
401	Corporate Expenses	111119	Iatan Software Pasta	Electric Only
401	Corporate Expenses	111120	Tax Software	Electric Only
401	Corporate Expenses	111122	Relay Test Software - Joplin	Electric Only
401	Corporate Expenses	111123	Plum Point Switchyard Contract	Electric Only
401	Corporate Expenses	111124	Entergy Transm Line	Electric Only

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401	Corporate Expenses	111125	Plum Point Interconnection Fac	Electric Only
401	Corporate Expenses	111126	Supply Management-PCI Software	Electric Only
401	Corporate Expenses	111127	Performance Monitoring Iatan I	Electric Only
401	Corporate Expenses	111128	Plum Point Software Amort	Electric Only
401	Corporate Expenses	111129	PCI Software Supply Mgmt	Electric Only
401	Corporate Expenses	111130	PS Software-Proj Overhaul	Electric Only
401	Corporate Expenses	111131	PP Software-Proj Overhaul	Electric Only
401	Corporate Expenses	111132	Maximo Software-Proj Overhaul	Electric Only
401	Corporate Expenses	111133	Sharepoint Sftwre-ProjOverhaul	Electric Only
401	Corporate Expenses	111200	EL PL Amort - Oz Beach LC 2221	Electric Only
401	Corporate Expenses	111410	EL PL Amort- Data Control Sys	Electric Only
401	Corporate Expenses	182331	MO PlumPt Df Chgs ER-2010-0130	Electric Only
401	Corporate Expenses	403003	MO Iatan I AmDp ER-2010-0130	Electric Only
401	Corporate Expenses	403009	MO Iatan II AmDp ER-2011-0004	Electric Only
401	Corporate Expenses	403011	MO PlmPt Amrt Dep ER-2011-0004	Electric Only
401	Corporate Expenses	403012	Def Deprec 5-22-11 tornado	Electric Only
401	Corporate Expenses	404000	Amort Ltd-Term Elect/Gas Plant	Electric Only
401	Corporate Expenses	419027	Interest Income - 2011 Tornado	Electric Only
401	Corporate Expenses	421022	MO lat I Amrt O&M ER-2010-0130	Electric Only
401	Corporate Expenses	421025	KS PlumPt DfOM 10-EPDE-314-RTS	Electric Only
401	Corporate Expenses	421026	KS lat II DfOM 10-EPDE-314-RTS	Electric Only
401	Corporate Expenses	421027	MO lat II Amrt OM ER-2011-0004	Electric Only
401	Corporate Expenses	421029	MO PlmPt Amrt O&M ER-2011-0004	Electric Only
401	Corporate Expenses	421060	MO lat I Amrt Int ER-2010-0130	Electric Only
401	Corporate Expenses	421065	MO lat II Am Int ER-2011-0004	Electric Only
401	Corporate Expenses	421067	MO PlmPt Amrt Int ER-2011-	Electric Only



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			0004	
401	Corporate Expenses	426114	Donations	Electric Only
401	Corporate Expenses	426400	Civic Political & Related Act	Electric Only
401	Corporate Expenses	426502	2011 Tornado CarryCost Amort	Electric Only
401	Corporate Expenses	427101	Int on 4 1/2% SrNotes Due 2013	Electric Only
401	Corporate Expenses	427102	Int 6.7% Sr Notes 11-15-33	Electric Only
401	Corporate Expenses	427103	Int on 5.8% SrNte due 7-1-35	Electric Only
401	Corporate Expenses	427108	Int Expense 5.875% FMB 4-1-37	Electric Only
401	Corporate Expenses	427290	Int On Bonds 7.2 % Series 2016	Electric Only
401	Corporate Expenses	427400	IntExp 6.375% FMB Due 6-1-2018	Electric Only
401	Corporate Expenses	427500	Int Exp 4.65% FMB Due 6-1-20	Electric Only
401	Corporate Expenses	427783	Int Exp 5.20% FMB Due 9-1-2040	Electric Only
401	Corporate Expenses	427804	IntExp 3.58% FMB, due 4-2-2027	Electric Only
401	Corporate Expenses	427805	IntExp 3.73% FMB 5-2033	Electric Only
401	Corporate Expenses	427806	IntExp 4.32% FMB 5-2043	Electric Only
401	Corporate Expenses	427807	IntExp 4.27% FMB 12-1-2044	Electric Only
401	Corporate Expenses	427808	IntExp 3.59% FMB 8-20-2030	Electric Only
401	Corporate Expenses	428101	Amort Loss 7.7% Sr Notes Rdm	Electric Only
401	Corporate Expenses	428102	Amort Loss Redeemed 7% 2023	Electric Only
401	Corporate Expenses	428103	Amort Loss Redeemd 9 3/4% 2020	Electric Only
401	Corporate Expenses	428104	Amort Loss Redeemd 7 1/4% 2028	Electric Only
401	Corporate Expenses	428105	Amt loss-Redmd 7.75% FMB 2025	Electric Only
401	Corporate Expenses	428106	AmtLoss 5.2% PC rdmd 4-02-12	Electric Only
401	Corporate Expenses	428107	AmtLoss 5.3% PC rdmd 4-02-12	Electric Only
401	Corporate Expenses	428108	AmtLoss 7.0% FMB rdm 4-02-12	Electric Only
401	Corporate Expenses	428110	Amort Loss On Redeemed 10 3/4%	Electric Only
401	Corporate Expenses	428155	AmtLoss 8-1/2 TrstPrf Red 6-10	Electric Only
401	Corporate Expenses	428170	Amort Loss-Redeemed 9 3/4%	Electric Only

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			Ser	
401	Corporate Expenses	428180	Amort Loss-Redeemed 9 3/4% Ser	Electric Only
401	Corporate Expenses	428190	Amort Loss-Redeem 6 7/8% Pcser	Electric Only
401	Corporate Expenses	428191	Amort Loss-Redeem 6.8% Pc Ser	Electric Only
401	Corporate Expenses	428192	Amort Loss On Redeemed 9% Ser	Electric Only
401	Corporate Expenses	428193	Amt Loss - 7.05% SrNt Red 8-10	Electric Only
401	Corporate Expenses	428201	Amrt Dbt Ex 4 1/2% SrNts 2013	Electric Only
401	Corporate Expenses	428202	Amrt Debt Exp 6.7% SrNote 2033	Electric Only
401	Corporate Expenses	428203	Amrt Deb Ex 5.8% SrNte 7-1-35	Electric Only
401	Corporate Expenses	428290	Amort Of Debt Exp 7.2% S 2016	Electric Only
401	Corporate Expenses	428400	Amt DebtEx 6.375% FMB 6-1- 2018	Electric Only
401	Corporate Expenses	428500	Amt DebtEx 4.65% FMB 6-1- 2020	Electric Only
401	Corporate Expenses	428783	Amrt Debt Ex 5.20% FMB 9-1-40	Electric Only
401	Corporate Expenses	428801	Amrt Debt Ex 5.875% FMB 4-1- 37	Electric Only
401	Corporate Expenses	428804	AmtDbtExp 3.58% FMB due 4-2- 27	Electric Only
401	Corporate Expenses	428805	AmDbtExp 3.73% FMB 5-2033	Electric Only
401	Corporate Expenses	428806	AmDbtExp 4.32% FMB 5-2033	Electric Only
401	Corporate Expenses	428807	AmDbtExp 4.27% FMB 12-1- 2044	Electric Only
401	Corporate Expenses	428808	AmDbtExp 3.59% FMB 8-20- 2030	Electric Only
401	Corporate Expenses	451210	Other Misc Revenues - Arkansas	Electric Only
401	Corporate Expenses	451220	Other Misc Revenues - Kansas	Electric Only
401	Corporate Expenses	451230	Other Misc Revenues - Missouri	Electric Only
401	Corporate Expenses	451240	Other Misc Revenues - Oklahoma	Electric Only
401	Corporate Expenses	454010	Rent From Elec Property-Ark	Electric Only

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401	Corporate Expenses	454020	Rent From Electric Property-Ks	Electric Only
401	Corporate Expenses	454030	Rent From Elec Property-Mo	Electric Only
401	Corporate Expenses	454040	Rent From Elec Property-Okla	Electric Only
401	Corporate Expenses	500994	IatanII Op Rg Adj Amortization	Electric Only
401	Corporate Expenses	500995	IatCom Op Reg Adj Amortization	Electric Only
401	Corporate Expenses	500996	PP Op Trk Reg Adj Amortization	Electric Only
401	Corporate Expenses	500997	IatanII Opr Rg Adj ER2011-0004	Electric Only
401	Corporate Expenses	500998	IatCom Opr Reg Adj ER2011-0004	Electric Only
401	Corporate Expenses	500999	PP Op Trk Reg Adj ER-2011-0004	Electric Only
401	Corporate Expenses	501004	Fuel Constr Acctg Iatan2 Def	Electric Only
401	Corporate Expenses	501910	Amrt SWPA Oz Beach-AR	Electric Only
401	Corporate Expenses	501920	Amrt SWPA Oz Beach-KS	Electric Only
401	Corporate Expenses	501930	Amrt SWPA Oz Beach-MO	Electric Only
401	Corporate Expenses	501940	Amrt SWPA Oz Beach-OK	Electric Only
401	Corporate Expenses	510994	Iatan2 Mtc Rg Adj Amortization	Electric Only
401	Corporate Expenses	510995	IatCom Mtc Rg Adj Amortization	Electric Only
401	Corporate Expenses	510996	PP Mtc Trk Rg Adj Amortization	Electric Only
401	Corporate Expenses	510997	IatanII Mtc Rg Adj ER2011-0004	Electric Only
401	Corporate Expenses	510998	IatCom Mtc Reg Adj ER2011-0004	Electric Only
401	Corporate Expenses	510999	PP Mtc Trk Reg Adj ER2011-0004	Electric Only
401	Corporate Expenses	553231	Maint Of Gen & Elect Eq-Other	Electric Only
401	Corporate Expenses	562010	Transm Substation Operations	Electric Only
401	Corporate Expenses	588023	Building Operations - Expenses	Electric Only
401	Corporate Expenses	593597	May 2011 Tornado O&M Amort	Electric Only
401	Corporate Expenses	593598	2009 Wind Storm Amortization	Electric Only
401	Corporate Expenses	593599	Amortization-ice storm expense	Electric Only
401	Corporate Expenses	692000	Regulatory Comm Exp-Water	Electric Only
401	Corporate Expenses	903022	Cust Serv Accounting - Ele/Gas	Electric Only
401	Corporate Expenses	904037	Uncollectible Accts-Electric	Electric Only
401	Corporate Expenses	908103	Cust Prog Collaborative Exp	Electric Only
401	Corporate Expenses	921446	Micro Software-Info Serv	Electric Only

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401	Corporate Expenses	922000	Admin Exp Transf - Credit	General Allocation
401	Corporate Expenses	924000	Property Insurance	Direct Bill
401	Corporate Expenses	928000	Regulatory Commission Exp- Corp	Direct Bill
401	Corporate Expenses	928002	FERC Gen Formula Rate Case Exp	Electric Only
401	Corporate Expenses	928003	FERC Tran Formula Rate Case Ex	Electric Only
401	Corporate Expenses	930210	Industry Association Dues	Direct Bill
401	Corporate Expenses	930234	Other	Direct Bill
401	Corporate Expenses	930240	Misc Gen Exp-Other	Direct Bill
405	Controller	100000	Projects Dummy Account	Electric Only
405	Controller	107000	Cwip-Electric/Gas	Electric Only
405	Controller	184810	Continuing Property Records	General Allocation
405	Controller	426300	Penalties	Direct Bill
405	Controller	431200	Other Interest Expense	Electric Only
405	Controller	566450	RTO/ISO Development	Electric Only
405	Controller	912011	Conferences	Electric Only
405	Controller	920201	Mgmt & Admin - Salaries-Acct	General Allocation
405	Controller	920261	General Recordsaccounting	General Allocation
405	Controller	920264	Accounts Payable-Accounting	Accounts Payable
405	Controller	920601	Mgmt & Admin-General Services	Electric Only
405	Controller	920703	Reporting Activities - Gen Off	General Allocation
405	Controller	921102	Mgmt & Admin-Exp-Executives	Electric Only
405	Controller	921202	Mgmt & Admin-Accounting	General Allocation
405	Controller	921211	Conv & Seminar-Acct	General Allocation
405	Controller	921246	Micro Software-Acct	Direct Bill
405	Controller	921301	Mgmt & Admin - Exp - Field Saf	Electric Only
405	Controller	921306	Professional Membership & Dues	General Allocation
405	Controller	921603	General Office Matrls & Sup	Electric Only
405	Controller	921702	Mgmt & Admin - Expenses	General Allocation
405	Controller	921703	Other General Office	General Allocation
405	Controller	921713	Reporting Activities - Exp	Electric Only
405	Controller	923045	Outside Services	General Allocation Except

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				When A Direct Charge Can Be Identified
405	Controller	923046	Outside Services - EDG Only	Direct Bill
405	Controller	923047	Outside Services - EDE Only	Direct Bill
405	Controller	930220	Dir-Stkhldr & Oth Investor Exp	Electric Only
420	Financial Reporting	100000	Projects Dummy Account	Electric Only
420	Financial Reporting	107000	Cwip-Electric/Gas	Electric Only
420	Financial Reporting	186100	Other Work In Progress	Electric Only
420	Financial Reporting	920201	Mgmt & Admin - Salaries-Acct	General Allocation
420	Financial Reporting	920261	General Recordsaccounting	General Allocation
420	Financial Reporting	920264	Accounts Payable-Accounting	Electric Only
420	Financial Reporting	920701	Mgmt & Admin-Sal-Other Gen Off	Electric Only
420	Financial Reporting	920703	Reporting Activities - Gen Off	Electric Only
420	Financial Reporting	920888	Special Projects Labor	Electric Only
420	Financial Reporting	921202	Mgmt & Admin-Accounting	General Allocation
420	Financial Reporting	921211	Conv & Seminar-Acct	General Allocation
420	Financial Reporting	921244	Microfilming Expenses-Acct	Electric Only
430	Property Accounting	100000	Projects Dummy Account	Electric Only
430	Property Accounting	107000	Cwip-Electric/Gas	Electric Only
430	Property Accounting	184810	Continuing Property Records	General Allocation
430	Property Accounting	186100	Other Work In Progress	Electric Only
430	Property Accounting	920201	Mgmt & Admin - Salaries-Acct	General Allocation
430	Property Accounting	920888	Special Projects Labor	Electric Only
430	Property Accounting	921202	Mgmt & Admin-Accounting	Electric Only
430	Property Accounting	921211	Conv & Seminar-Acct	Electric Only
430	Property Accounting	930220	Dir-Stkhldr & Oth Investor Exp	Electric Only
450	Fin Serv & Investor Relations	100000	Projects Dummy Account	Direct Bill
450	Fin Serv & Investor Relations	107000	Cwip-Electric/Gas	Electric Only
450	Fin Serv & Investor Relations	184810	Continuing Property Records	General Allocation
450	Fin Serv & Investor Relations	431600	Int On Directors Def Compens	Electric Only

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450	Fin Serv & Investor Relations	456030	Other Electric Revenue-Mo Syst	Electric Only
450	Fin Serv & Investor Relations	920201	Mgmt & Admin - Salaries-Acct	General Allocation
450	Fin Serv & Investor Relations	920261	General Recordsaccounting	General Allocation
450	Fin Serv & Investor Relations	920701	Mgmt & Admin-Sal-Other Gen Off	Electric Only
450	Fin Serv & Investor Relations	920703	Reporting Activities - Gen Off	General Allocation
450	Fin Serv & Investor Relations	921103	SPP Administrative Expenses	Electric Only
450	Fin Serv & Investor Relations	921202	Mgmt & Admin-Accounting	General Allocation
450	Fin Serv & Investor Relations	921211	Conv & Seminar-Acct	General Allocation
450	Fin Serv & Investor Relations	921246	Micro Software-Acct	Electric Only
450	Fin Serv & Investor Relations	921306	Professional Membership & Dues	General Allocation
450	Fin Serv & Investor Relations	921702	Mgmt & Admin - Expenses	General Allocation
450	Fin Serv & Investor Relations	921703	Other General Office	Electric Only
450	Fin Serv & Investor Relations	923045	Outside Services	General Allocation Except When A Direct Charge Can Be Identified
450	Fin Serv & Investor Relations	930106	Local Advertising	Electric Only
450	Fin Serv & Investor Relations	930220	Dir-Stkhldr & Oth Investor Exp	Electric Only
460	Corporate Taxes	100000	Projects Dummy Account	Electric Only
460	Corporate Taxes	107000	Cwip-Electric/Gas	Electric Only
460	Corporate Taxes	107002	CWIP - SLCC	Electric Only
460	Corporate Taxes	108200	Rwip Electric Plant	Electric Only
460	Corporate Taxes	118200	Cwip - Water	Electric Only

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460	Corporate Taxes	182398	Reg Asset Reclass - Noncurrent	Electric Only
460	Corporate Taxes	182399	Reg Asset Reclass - Current	Electric Only
460	Corporate Taxes	183000	Prelim Survey & Investgat Chgs	Electric Only
460	Corporate Taxes	184490	Clearing FICA Asset Portion	Electric Only
460	Corporate Taxes	184491	Clear FUI to Assets	General Allocation
460	Corporate Taxes	184492	Clear SUI to Assets	General Allocation
460	Corporate Taxes	184620	Const Clearing Line Oper	Electric Only
460	Corporate Taxes	190310	Def Fd Inc Tx-Contrb-Aid Const	Electric Only
460	Corporate Taxes	190320	Def Inc Tx-Def Tx Asset Fas109	Electric Only
460	Corporate Taxes	190989	Long Term Def Tax Asset	Electric Only
460	Corporate Taxes	190999	Current Deferred Tax Asset	Electric Only
460	Corporate Taxes	236100	Federal Income Taxes Accrued	Electric Only
460	Corporate Taxes	236300	State Income Taxes Accrued	Electric Only
460	Corporate Taxes	236600	Property Taxes Accrued	Electric Only
460	Corporate Taxes	254002	Reg Liab Reclass - Current	Electric Only
460	Corporate Taxes	254100	Deferred Tax Liability-Fas 109	Electric Only
460	Corporate Taxes	254997	Reg Liab Reclass - Noncurrent	Electric Only
460	Corporate Taxes	255230	Accum Def Itc-Water-10%	Electric Only
460	Corporate Taxes	255899	Acc Def ITC Long-Term	Electric Only
460	Corporate Taxes	255999	Acc Def ITC Current	Electric Only
460	Corporate Taxes	282200	Accumul Def Inc Tx-Ld Water	Electric Only
460	Corporate Taxes	283989	Long Term Def Tax Liability	Electric Only
460	Corporate Taxes	283999	Current Deferred Tax Liability	Electric Only
460	Corporate Taxes	408141	Prov-Foab Taxes-Electric	Electric Only
460	Corporate Taxes	408511	Prov-Fed Unemp Compens Tax-EI	Electric Only
460	Corporate Taxes	408512	Prov-St Unemp Compens Tax-EI	Electric Only
460	Corporate Taxes	408610	Property Taxes-Electric/Gas	Electric & Gas Only
460	Corporate Taxes	408620	Property Taxes-Water	Electric Only
460	Corporate Taxes	408630	Property Taxes-Nonoperating	Property Taxes
460	Corporate Taxes	408910	Prov-Ecorp Franchise Tx-Ele/Ga	Electric & Gas Only
460	Corporate Taxes	408930	Prov-City Tax Or Fee-Elect/Gas	Electric & Gas Only
460	Corporate Taxes	408951	Water Primacy Fee Expense	Electric Only
460	Corporate Taxes	409111	Prov-Fed Inc Taxes-Electric	Electric Only
460	Corporate Taxes	409112	Prov-Fed Inc Taxes-Water	Electric Only

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460	Corporate Taxes	409131	Prov-St Inc Taxes-Electric	Electric Only
460	Corporate Taxes	409132	Prov-St Inc Taxes-Water	Electric Only
460	Corporate Taxes	409250	Fed Inc Non-Op Taxes Regulated	Electric Only
460	Corporate Taxes	409260	ST Inc Non-Op Taxes Regulated	Electric Only
460	Corporate Taxes	410112	Def Tax-Ozark Beach Loss Gen	Electric Only
460	Corporate Taxes	410113	Prov For Def Tax-Repair Allow	Electric Only
460	Corporate Taxes	410116	Def Tax-Iatan Def Charges	Electric Only
460	Corporate Taxes	410118	Def Tax Ice Storm Expense	Electric Only
460	Corporate Taxes	410120	Deferred Tx Net Operating Loss	Electric Only
460	Corporate Taxes	410121	Fed Def Tx Asb 5-Yr Mtc	Electric Only
460	Corporate Taxes	410122	Loss On Reacquired Debt	Electric Only
460	Corporate Taxes	410124	Federal-Licensed Sftwr Purch	Electric Only
460	Corporate Taxes	410126	Fed Officers & Dir Def Compens	Electric Only
460	Corporate Taxes	410128	Def Inc Tax - Hedge Trans Loss	Electric Only
460	Corporate Taxes	410130	Fed Def Tx Exp - Misc	Electric Only
460	Corporate Taxes	410131	Fed Def Tx-Con In Aid Const-EI	Electric Only
460	Corporate Taxes	410132	Fed Def Tx-Con Aid Const-Wa	Electric Only
460	Corporate Taxes	410134	Fed Def Tx-Int Capitalized	Electric Only
460	Corporate Taxes	410136	Prov Def Fed Inc Pbop Costs Mo	Electric Only
460	Corporate Taxes	410137	Fed Postretirement Ben Pension	Electric Only
460	Corporate Taxes	410138	FAS123 Def Tax Exp Debit	Electric Only
460	Corporate Taxes	410139	Deferred Tax Debit Fuel Costs	Electric Only
460	Corporate Taxes	410141	Prov Def Fed Inc Ld EI Afr 53	Electric Only
460	Corporate Taxes	410142	Prov Def Fed Inc Ld Wtr Afr53	Electric Only
460	Corporate Taxes	410144	Def Tax Exp-Reg Plan Amort	Electric Only
460	Corporate Taxes	410298	Def Tax Disallow Plt 2006	Electric Only
460	Corporate Taxes	410299	Prov Def Inc Tx Disall Plant	Electric Only
460	Corporate Taxes	411003	Prov For Def Tax-Repair Allow	Electric Only
460	Corporate Taxes	411004	Nonutilized Iatan ITC Credits	Electric Only
460	Corporate Taxes	411103	DefTx-Net Operating Loss Elect	Electric Only
460	Corporate Taxes	411112	Def Tx-Ozark Beach Loss Gen Cr	Electric Only
460	Corporate Taxes	411116	Def Tax Cr-Iatan Def Charges	Electric Only
460	Corporate Taxes	411118	Def Tx Cr Ice Storm Expense	Electric Only



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460	Corporate Taxes	411120	Def Tax Alternative Min Tx	Electric Only
460	Corporate Taxes	411121	Fed Inc Def Asbury Unit #1	Electric Only
460	Corporate Taxes	411122	Loss On Reacquired Debt-Cr	Electric Only
460	Corporate Taxes	411124	Fed Def-Licensed Sftwr Purch	Electric Only
460	Corporate Taxes	411126	Fed Officers & Dir Def Comp-Cr	Electric Only
460	Corporate Taxes	411128	Def Inc Tax - Hedge Trans Gain	Electric Only
460	Corporate Taxes	411130	Fed Def Tx Exp - Misc	Electric Only
460	Corporate Taxes	411131	Fed Def Tx-Con Aid Cst-EI-Cr	Electric Only
460	Corporate Taxes	411132	Fed Def Tx-Con Aid Const-Wa-Cr	Electric Only
460	Corporate Taxes	411134	Fed Def Tx-Int Capitalized-Cr	Electric Only
460	Corporate Taxes	411136	Prov Def Inc Tax-Pbop Costs Mo	Electric Only
460	Corporate Taxes	411137	Fed Postretirement Ben Pen-Cr	Electric Only
460	Corporate Taxes	411138	FAS123 Def Tax Exp Credit	Electric Only
460	Corporate Taxes	411139	Deferred Tax Credit Fuel Costs	Electric Only
460	Corporate Taxes	411141	Fed Inc Def Ld EI After 53	Electric Only
460	Corporate Taxes	411142	Def Fit Ld Wa Post 53	Electric Only
460	Corporate Taxes	411144	Def Tax Exp-Reg Plan Amort	Electric Only
460	Corporate Taxes	411299	Prov Def Inc Tx Disallow Plnt	Electric Only
460	Corporate Taxes	411412	Federal Def Itc - Electric-4%	Electric Only
460	Corporate Taxes	411413	Federal Def Itc - Electric-10%	Electric Only
460	Corporate Taxes	411423	Federal Def Itc - Water-10%	Electric Only
460	Corporate Taxes	426300	Penalties	Electric Only
460	Corporate Taxes	431200	Other Interest Expense	Electric Only
460	Corporate Taxes	456010	Other Electric Revenue-Ark Sys	Electric Only
460	Corporate Taxes	456020	Other Electric Revenue-Ks Syst	Electric Only
460	Corporate Taxes	456030	Other Electric Revenue-Mo Syst	Electric Only
460	Corporate Taxes	456040	Other Electric Revenue-Ok Syst	Electric Only
460	Corporate Taxes	560628	T & D Eng-Oper Supervision	Electric Only
460	Corporate Taxes	570040	Trans Substa Equip Maintenance	Electric Only
460	Corporate Taxes	571042	Overhead Trans Line Maint-69Kv	Electric Only
460	Corporate Taxes	583019	Oh Distribution Line Oper	Electric Only
460	Corporate Taxes	593555	Oh Dist Line Maintenance	Electric Only

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460	Corporate Taxes	904037	Uncollectible Accts-Electric	Electric Only
460	Corporate Taxes	921202	Mgmt & Admin-Accounting	Electric Only
480	Auditing	100000	Projects Dummy Account	Electric Only
480	Auditing	100001	Non-Utility Dummy Project	Electric Only
480	Auditing	107000	Cwip-Electric/Gas	Electric Only
480	Auditing	108200	Rwip Electric Plant	Electric Only
480	Auditing	183000	Prelim Survey & Investgat Chgs	Electric Only
480	Auditing	186100	Other Work In Progress	Electric Only
480	Auditing	566450	RTO/ISO Development	Electric Only
480	Auditing	593560	OH Dist Line Oper Storms	Electric Only
480	Auditing	912011	Conferences	Electric Only
480	Auditing	920201	Mgmt & Admin - Salaries-Acct	Electric Only
480	Auditing	920701	Mgmt & Admin-Sal-Other Gen Off	General Allocation
480	Auditing	920888	Special Projects Labor	Electric Only
480	Auditing	921202	Mgmt & Admin-Accounting	Electric Only
480	Auditing	921211	Conv & Seminar-Acct	Electric Only
480	Auditing	921702	Mgmt & Admin - Expenses	General Allocation
480	Auditing	921711	Conv & Seminar-Fras	General Allocation
480	Auditing	923045	Outside Services	General Allocation Except When A Direct Charge Can Be Identified
480	Auditing	930230	Conflict Resolution Hotline	General Allocation
500	Customer Service	100000	Projects Dummy Account	Electric Only
500	Customer Service	107000	Cwip-Electric/Gas	Electric Only
500	Customer Service	108200	Rwip Electric Plant	Electric Only
500	Customer Service	154000	Material	Electric Only
500	Customer Service	184620	Const Clearing Line Oper	Electric Only
500	Customer Service	426114	Donations	Electric Only
500	Customer Service	426400	Civic Political & Related Act	Customer Billing
500	Customer Service	426413	Civic Activities	Customer Billing
500	Customer Service	451031	Reconnect Charges-Arkansas	Electric Only
500	Customer Service	451032	Reconnect Charges-Kansas	Electric Only
500	Customer Service	451033	Reconnect Charges-Missouri	Electric Only
500	Customer Service	451034	Reconnect Charges-Oklahoma	Electric Only

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500	Customer Service	580001	Supervision Distribution Oper	Electric Only
500	Customer Service	588023	Building Operations - Expenses	Electric Only
500	Customer Service	901001	Customer Service Mgmt & Admin	Customer Billing
500	Customer Service	901011	Conv & Seminar-Cust Accts Dist	Electric Only
500	Customer Service	901042	Outside Printing-Customer Serv	Customer Billing
500	Customer Service	903002	Collection Activities - Gas	Electric Only
500	Customer Service	903022	Cust Serv Accounting - Ele/Gas	Customer Billing
500	Customer Service	903028	Credit & Collections	Electric Only
500	Customer Service	905023	Building Operations-Cust Accts	Electric Only
500	Customer Service	905999	Experimental Low Income Progrm	Electric Only
500	Customer Service	908043	Customer Assistance-Cust Serv	Customer Billing
500	Customer Service	908114	Net Metering/Cogen Activities	Electric Only
500	Customer Service	910008	Cust Serv & Public Info-Cler	Electric Only
500	Customer Service	912002	Municipal Activities	Electric Only
500	Customer Service	920101	Mgmt & Admin - Executives	Electric Only
500	Customer Service	920881	MO Renewable Energy Std Labor	Electric Only
500	Customer Service	923045	Outside Services	Electric Only
500	Customer Service	923047	Outside Services - EDE Only	Electric Only
500	Customer Service	923173	Liab Claims - Travis Bowe	Electric Only
500	Customer Service	930104	Franchise Elections	Electric Only
505	Billing Operations	100000	Projects Dummy Account	Electric Only
505	Billing Operations	107000	Cwip-Electric/Gas	Electric Only
505	Billing Operations	108200	Rwip Electric Plant	Electric Only
505	Billing Operations	426413	Civic Activities	Electric Only
505	Billing Operations	588025	Safety Equipment	Electric Only
505	Billing Operations	593560	OH Dist Line Oper Storms	Electric Only
505	Billing Operations	680025	Mgmt & Admin - Water	Electric Only
505	Billing Operations	681031	Read Meters - Water	Electric Only
505	Billing Operations	682034	Billing Of Metered Accts-Water	Electric Only
505	Billing Operations	682052	Credit & Collections-Water	Electric Only
505	Billing Operations	901011	Conv & Seminar-Cust Accts Dist	Electric Only
505	Billing Operations	901201	Mgmt & Administrative - Accoun	Customer Billing

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505	Billing Operations	902007	Read Meters - Electric	Electric Only
505	Billing Operations	903013	Power Billing	Electric Only
505	Billing Operations	903022	Cust Serv Accounting - Ele/Gas	Electric Only
505	Billing Operations	903046	Micro Software-Rev Acct	Customer Billing
505	Billing Operations	903110	Billing Of Metered Accts-Elec	Customer Billing
505	Billing Operations	921225	Safety Expenses-Accounting	Electric Only
508	Business and Comm Development	100000	Projects Dummy Account	Electric Only
508	Business and Comm Development	107000	Cwip-Electric/Gas	Electric Only
508	Business and Comm Development	108200	Rwip Electric Plant	Electric Only
508	Business and Comm Development	135280	Other Working Fnd-Emp Cash Adv	Electric Only
508	Business and Comm Development	182377	MO Solar Initiative	Electric Only
508	Business and Comm Development	184620	Const Clearing Line Oper	Electric Only
508	Business and Comm Development	186100	Other Work In Progress	Electric Only
508	Business and Comm Development	228210	Accum Prov Inj&Damage-Pub Liab	Electric Only
508	Business and Comm Development	426114	Donations	Electric Only
508	Business and Comm Development	426413	Civic Activities	Electric Only
508	Business and Comm Development	593560	OH Dist Line Oper Storms	Electric Only
508	Business and Comm Development	901001	Customer Service Mgmt & Admin	Electric Only
508	Business and Comm Development	903016	Collection Activities - Elec	Electric Only
508	Business and Comm Development	903022	Cust Serv Accounting - Ele/Gas	Electric Only
508	Business and Comm Development	905031	General Office Exp-Cust Acct	Electric Only

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508	Business and Comm Development	907101	Customer Service Supervision	Electric Only
508	Business and Comm Development	908011	Out-Of-Area Convention/Seminar	Electric Only
508	Business and Comm Development	908043	Customer Assistance-Cust Serv	Electric Only
508	Business and Comm Development	908101	Retail Indust Cust Assistance	Electric Only
508	Business and Comm Development	908104	Wholesale Customer Assistance	Electric Only
508	Business and Comm Development	908105	Customer Education Programs	Electric Only
508	Business and Comm Development	908106	Retail Commercial Cust Assist	Electric Only
508	Business and Comm Development	908107	Retail Residential Cust Assist	Electric Only
508	Business and Comm Development	908108	Low Income Weatherization Prgm	Electric Only
508	Business and Comm Development	908113	DSM Implementation	Electric Only
508	Business and Comm Development	908114	Net Metering/Cogen Activities	Electric Only
508	Business and Comm Development	909116	E.D. Advertising	Electric Only
508	Business and Comm Development	912002	Municipal Activities	Electric Only
508	Business and Comm Development	912011	Conferences	Electric Only
508	Business and Comm Development	912025	New Business-Cust Serv	Electric Only
508	Business and Comm Development	912113	Ed Admin-Labor Veh & Other	General Allocation
508	Business and Comm Development	916046	Micro Software-Sales	Electric Only
508	Business and Comm Development	920881	MO Renewable Energy Std Labor	Electric Only

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508	Business and Comm Development	920888	Special Projects Labor	Electric Only
508	Business and Comm Development	921881	Renewable Energy Std Veh Exp	Electric Only
508	Business and Comm Development	930104	Franchise Elections	Electric Only
508	Business and Comm Development	930106	Local Advertising	Electric Only
508	Business and Comm Development	930219	E.D. Association Dues	Electric Only
508	Business and Comm Development	930248	Chamber Of Commerce Dues	Electric Only
510	Ind & Comm Energy Services	135280	Other Working Fnd-Emp Cash Adv	Electric Only
510	Ind & Comm Energy Services	182377	MO Solar Initiative	Electric Only
510	Ind & Comm Energy Services	184620	Const Clearing Line Oper	Electric Only
510	Ind & Comm Energy Services	426114	Donations	Electric Only
510	Ind & Comm Energy Services	426413	Civic Activities	Electric Only
510	Ind & Comm Energy Services	580002	System Perform Mgmt & Admin	Electric Only
510	Ind & Comm Energy Services	908011	Out-Of-Area Convention/Seminar	Electric Only
510	Ind & Comm Energy Services	908046	Micro Software-Mjr Accts	Electric Only
510	Ind & Comm Energy Services	908101	Retail Indust Cust Assistance	Electric Only
510	Ind & Comm Energy Services	908104	Wholesale Customer Assistance	Electric Only
510	Ind & Comm Energy Services	908106	Retail Commercial Cust Assist	Electric Only
510	Ind & Comm Energy Services	908107	Retail Residential Cust Assist	Electric Only

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510	Ind & Comm Energy Services	908113	DSM Implementation	Electric Only
510	Ind & Comm Energy Services	908114	Net Metering/Cogen Activities	Electric Only
510	Ind & Comm Energy Services	912025	New Business-Cust Serv	Electric Only
510	Ind & Comm Energy Services	920881	MO Renewable Energy Std Labor	Electric Only
510	Ind & Comm Energy Services	930106	Local Advertising	Electric Only
520	Corp Communications	100000	Projects Dummy Account	Electric Only
520	Corp Communications	107000	Cwip-Electric/Gas	Electric Only
520	Corp Communications	182313	1993 Flood Repair Costs	Electric Only
520	Corp Communications	182318	Cust Programs Collaborative	Electric Only
520	Corp Communications	186100	Other Work In Progress	Electric Only
520	Corp Communications	426413	Civic Activities	Electric Only
520	Corp Communications	909231	Info & Instruct Ad - Radio	Electric Only
520	Corp Communications	909232	Info & Instruct Ad - Tv	Electric Only
520	Corp Communications	909233	Info & Instruct Ad - Newsppr	Electric Only
520	Corp Communications	909235	Info & Instruct Ad-Schl Pub	Electric Only
520	Corp Communications	909236	Info & Instruct Ad - Other	Electric Only
520	Corp Communications	920701	Mgmt & Admin-Sal-Other Gen Off	General Allocation
520	Corp Communications	921702	Mgmt & Admin - Expenses	General Allocation
520	Corp Communications	921711	Conv & Seminar-Fras	Electric Only
520	Corp Communications	921712	Education Expense	Electric Only
520	Corp Communications	921717	Employee Clothing	General Allocation
520	Corp Communications	926216	Employee Information	General Allocation
520	Corp Communications	930141	Institutional Ad - Radio	Electric Only
520	Corp Communications	930142	Institutional Ad - Tv	Electric Only
520	Corp Communications	930143	Institutional Ad - Newspaper	Electric Only
520	Corp Communications	930144	Institutional Ad - Other	Electric Only
530	Credit & Collections	100000	Projects Dummy Account	Electric Only
530	Credit & Collections	107000	Cwip-Electric/Gas	Electric Only
530	Credit & Collections	108200	Rwip Electric Plant	Electric Only

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530	Credit & Collections	142100	Cust Accts Rec-Elect & Water	Electric Only
530	Credit & Collections	184915	Small Tools	Electric Only
530	Credit & Collections	586028	Meter Expense	Electric Only
530	Credit & Collections	586029	Disconnects & Reconnects	Electric Only
530	Credit & Collections	682037	Collection Activities - Water	Electric Only
530	Credit & Collections	683036	Uncollectible Accounts-Water	Electric Only
530	Credit & Collections	901001	Customer Service Mgmt & Admin	Electric Only
530	Credit & Collections	901025	Safety Exp-Customer Service	Customer Billing
530	Credit & Collections	903016	Collection Activities - Elec	Electric Only
530	Credit & Collections	903022	Cust Serv Accounting - Ele/Gas	Electric Only
530	Credit & Collections	903028	Credit & Collections	Customer Billing
530	Credit & Collections	903146	Collectors' Fees	Electric Only
530	Credit & Collections	904037	Uncollectible Accts-Electric	Electric Only
530	Credit & Collections	905023	Building Operations-Cust Accts	Electric Only
530	Credit & Collections	905031	General Office Exp-Cust Acct	Customer Billing
530	Credit & Collections	907101	Customer Service Supervision	Customer Billing
530	Credit & Collections	908043	Customer Assistance-Cust Serv	Customer Billing
530	Credit & Collections	920450	Personnel - Salary - Info Serv	Electric Only
530	Credit & Collections	920701	Mgmt & Admin-Sal-Other Gen Off	Electric Only
530	Credit & Collections	923047	Outside Services - EDE Only	Electric Only
536	Cust Service - Municipal Accts	184620	Const Clearing Line Oper	Electric Only
536	Cust Service - Municipal Accts	903016	Collection Activities - Elec	Electric Only
536	Cust Service - Municipal Accts	903022	Cust Serv Accounting - Ele/Gas	Electric Only
536	Cust Service - Municipal Accts	905031	General Office Exp-Cust Acct	Electric Only
536	Cust Service - Municipal Accts	908043	Customer Assistance-Cust Serv	Electric Only
537	Cust Service-Community Jop-WC	426114	Donations	Electric Only
537	Cust Service-Community	426413	Civic Activities	Electric Only



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	Jop-WC			
537	Cust Service-Community Jop-WC	901001	Customer Service Mgmt & Admin	Electric Only
537	Cust Service-Community Jop-WC	907101	Customer Service Supervision	Electric Only
537	Cust Service-Community Jop-WC	908043	Customer Assistance-Cust Serv	Electric Only
537	Cust Service-Community Jop-WC	912002	Municipal Activities	Electric Only
537	Cust Service-Community Jop-WC	912025	New Business-Cust Serv	Electric Only
537	Cust Service-Community Jop-WC	930104	Franchise Elections	Electric Only
537	Cust Service-Community Jop-WC	930106	Local Advertising	Electric Only
537	Cust Service-Community Jop-WC	930248	Chamber Of Commerce Dues	Electric Only
538	Cust Serv Field Offices - West	131008	Cash - Peoples Bank - Seneca	Electric Only
538	Cust Serv Field Offices - West	131050	Cash-Community Bk Trust- Neosho	Electric Only
538	Cust Serv Field Offices - West	131180	Cash-Bank Of Gravette	Electric Only
538	Cust Serv Field Offices - West	142100	Cust Accts Rec-Elect & Water	Electric Only
538	Cust Serv Field Offices - West	426114	Donations	Electric Only
538	Cust Serv Field Offices - West	587040	Appliance Service - Expense	Electric Only
538	Cust Serv Field Offices - West	588023	Building Operations - Expenses	Electric Only
538	Cust Serv Field Offices - West	588025	Safety Equipment	Electric Only
538	Cust Serv Field Offices - West	901001	Customer Service Mgmt & Admin	Electric Only
538	Cust Serv Field Offices -	901011	Conv & Seminar-Cust Accts Dist	Electric Only

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	West			
538	Cust Serv Field Offices - West	903022	Cust Serv Accounting - Ele/Gas	Electric Only
538	Cust Serv Field Offices - West	903023	Remittance Processing	Electric Only
538	Cust Serv Field Offices - West	903028	Credit & Collections	Electric Only
538	Cust Serv Field Offices - West	903146	Collectors' Fees	Electric Only
538	Cust Serv Field Offices - West	903148	Banking Fees - Mercantile	Electric Only
538	Cust Serv Field Offices - West	905023	Building Operations-Cust Accts	Electric Only
538	Cust Serv Field Offices - West	905031	General Office Exp-Cust Acct	Electric Only
538	Cust Serv Field Offices - West	905032	Phone Directory Expense	Electric Only
538	Cust Serv Field Offices - West	907101	Customer Service Supervision	Electric Only
538	Cust Serv Field Offices - West	908011	Out-Of-Area Convention/Seminar	Electric Only
538	Cust Serv Field Offices - West	930106	Local Advertising	Electric Only
538	Cust Serv Field Offices - West	935026	Building Maintenance	Electric Only
539	Construction Design - West	100000	Projects Dummy Account	Electric Only
539	Construction Design - West	107000	Cwip-Electric/Gas	Electric Only
539	Construction Design - West	108200	Rwip Electric Plant	Electric Only
539	Construction Design - West	184620	Const Clearing Line Oper	Electric Only
539	Construction Design - West	184915	Small Tools	Electric Only
539	Construction Design - West	186100	Other Work In Progress	Electric Only
539	Construction Design - West	571044	Oh Trans Line Maint-34.5Kv	Electric Only
539	Construction Design - West	580001	Supervision Distribution Oper	Electric Only
539	Construction Design - West	583019	Oh Distribution Line Oper	Electric Only
539	Construction Design - West	584022	Underground Distrib Line Oper	Electric Only
539	Construction Design - West	588025	Safety Equipment	Electric Only

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539	Construction Design - West	596067	Strt Light&Signal Sys Maint Ex	Electric Only
539	Construction Design - West	901001	Customer Service Mgmt & Admin	Electric Only
539	Construction Design - West	901011	Conv & Seminar-Cust Accts Dist	Electric Only
539	Construction Design - West	901025	Safety Exp-Customer Service	Electric Only
539	Construction Design - West	903022	Cust Serv Accounting - Ele/Gas	Electric Only
539	Construction Design - West	905023	Building Operations-Cust Accts	Electric Only
539	Construction Design - West	908043	Customer Assistance-Cust Serv	Electric Only
539	Construction Design - West	912002	Municipal Activities	Electric Only
539	Construction Design - West	912025	New Business-Cust Serv	Electric Only
539	Construction Design - West	920881	MO Renewable Energy Std Labor	Electric Only
539	Construction Design - West	921075	Telecommunications - EDG	Electric Only
539	Construction Design - West	921881	Renewable Energy Std Veh Exp	Electric Only
540	Community Relations - East	100000	Projects Dummy Account	Electric Only
540	Community Relations - East	107000	Cwip-Electric/Gas	Electric Only
540	Community Relations - East	108200	Rwip Electric Plant	Electric Only
540	Community Relations - East	426114	Donations	Electric Only
540	Community Relations - East	426413	Civic Activities	Electric Only
540	Community Relations - East	907101	Customer Service Supervision	Electric Only
540	Community Relations - East	908043	Customer Assistance-Cust Serv	Electric Only
540	Community Relations - East	930104	Franchise Elections	Electric Only
540	Community Relations - East	930106	Local Advertising	Electric Only
540	Community Relations - East	930248	Chamber Of Commerce Dues	Electric Only
542	Cust Serv Field Offices - East	131011	Cash-Bank Of Billings	Electric Only
542	Cust Serv Field Offices - East	131012	Cash-Peoples Bank Of Clever	Electric Only
542	Cust Serv Field Offices - East	131022	Cash Countryside Bank-Republic	Electric Only
542	Cust Serv Field Offices - East	131023	Cash-Merc Bk Spgfld-Hermitage	Electric Only
542	Cust Serv Field Offices - East	131060	Cash-1St St Bk Prce Cty Branch	Electric Only
542	Cust Serv Field Offices -	131090	Cash-Ozark Mountain Bk-	Electric Only

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	East		Branson	
542	Cust Serv Field Offices - East	131092	Cash-Boatmn Tri Lake Bk-Frsyth	Electric Only
542	Cust Serv Field Offices - East	135100	Cash-Aurora Agent Fund	Electric Only
542	Cust Serv Field Offices - East	142100	Cust Accts Rec-Elect & Water	Electric Only
542	Cust Serv Field Offices - East	426114	Donations	Electric Only
542	Cust Serv Field Offices - East	588023	Building Operations - Expenses	Electric Only
542	Cust Serv Field Offices - East	682049	Cust Service Accounting-Water	Electric Only
542	Cust Serv Field Offices - East	685002	Water Supervision	Electric Only
542	Cust Serv Field Offices - East	903022	Cust Serv Accounting - Ele/Gas	Electric Only
542	Cust Serv Field Offices - East	903146	Collectors' Fees	Electric Only
542	Cust Serv Field Offices - East	905023	Building Operations-Cust Accts	Electric Only
542	Cust Serv Field Offices - East	905031	General Office Exp-Cust Acct	Electric Only
542	Cust Serv Field Offices - East	905032	Phone Directory Expense	Electric Only
542	Cust Serv Field Offices - East	907101	Customer Service Supervision	Electric Only
542	Cust Serv Field Offices - East	908043	Customer Assistance-Cust Serv	Electric Only
542	Cust Serv Field Offices - East	908101	Retail Indust Cust Assistance	Electric Only
542	Cust Serv Field Offices - East	908106	Retail Commercial Cust Assist	Electric Only
542	Cust Serv Field Offices - East	912025	New Business-Cust Serv	Electric Only
542	Cust Serv Field Offices -	920881	MO Renewable Energy Std	Electric Only

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	East		Labor	
542	Cust Serv Field Offices - East	930106	Local Advertising	Electric Only
542	Cust Serv Field Offices - East	935024	Building & Grounds Maintenance	Electric Only
544	Contact Center - East	580011	Conv & Seminar-Distrib Op	Electric Only
544	Contact Center - East	588025	Safety Equipment	Electric Only
544	Contact Center - East	901001	Customer Service Mgmt & Admin	Electric Only
544	Contact Center - East	903022	Cust Serv Accounting - Ele/Gas	Customer Billing
544	Contact Center - East	903023	Remittance Processing	Customer Billing
544	Contact Center - East	905023	Building Operations-Cust Accts	Customer Billing
544	Contact Center - East	905042	Outages	Electric Only
544	Contact Center - East	907101	Customer Service Supervision	Customer Billing
544	Contact Center - East	908043	Customer Assistance-Cust Serv	Customer Billing
544	Contact Center - East	908106	Retail Commercial Cust Assist	Electric Only
544	Contact Center - East	908107	Retail Residential Cust Assist	Electric Only
547	Line Operations Training	100000	Projects Dummy Account	Electric Only
547	Line Operations Training	107000	Cwip-Electric/Gas	Electric Only
547	Line Operations Training	184342	Cdl License & Physicals	Electric Only
547	Line Operations Training	184620	Const Clearing Line Oper	Electric Only
547	Line Operations Training	184915	Small Tools	Electric Only
547	Line Operations Training	580001	Supervision Distribution Oper	Electric Only
547	Line Operations Training	580011	Conv & Seminar-Distrib Op	Electric Only
547	Line Operations Training	583019	Oh Distribution Line Oper	Electric Only
547	Line Operations Training	583500	Training Dist Operations-Ovhd	Electric Only
547	Line Operations Training	583501	Distr OH Training Stipend	Electric Only
547	Line Operations Training	588025	Safety Equipment	Electric Only
547	Line Operations Training	590001	Supervision Distribution Maint	Electric Only
547	Line Operations Training	901025	Safety Exp-Customer Service	Electric Only
548	Commercial Operations - East	100000	Projects Dummy Account	Electric Only
548	Commercial Operations - East	107000	Cwip-Electric/Gas	Electric Only
548	Commercial Operations -	186100	Other Work In Progress	Electric Only

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	East			
548	Commercial Operations - East	426114	Donations	Electric Only
548	Commercial Operations - East	426413	Civic Activities	Electric Only
548	Commercial Operations - East	580001	Supervision Distribution Oper	Electric Only
548	Commercial Operations - East	590001	Supervision Distribution Maint	Electric Only
548	Commercial Operations - East	901001	Customer Service Mgmt & Admin	Electric Only
548	Commercial Operations - East	903022	Cust Serv Accounting - Ele/Gas	Electric Only
548	Commercial Operations - East	905023	Building Operations-Cust Accts	Electric Only
549	Construction Design - East	100000	Projects Dummy Account	Electric Only
549	Construction Design - East	107000	Cwip-Electric/Gas	Electric Only
549	Construction Design - East	108200	Rwip Electric Plant	Electric Only
549	Construction Design - East	184312	Veh Maint - 1/2 Ton Trucks	Electric Only
549	Construction Design - East	184620	Const Clearing Line Oper	Electric Only
549	Construction Design - East	184915	Small Tools	Electric Only
549	Construction Design - East	186100	Other Work In Progress	Electric Only
549	Construction Design - East	426413	Civic Activities	Electric Only
549	Construction Design - East	563012	Overhead Trans Line Oper-69 Kv	Electric Only
549	Construction Design - East	580001	Supervision Distribution Oper	Electric Only
549	Construction Design - East	583019	Oh Distribution Line Oper	Electric Only
549	Construction Design - East	584022	Underground Distrib Line Oper	Electric Only
549	Construction Design - East	587038	Customer Facilities Expense	Electric Only
549	Construction Design - East	588023	Building Operations - Expenses	Electric Only
549	Construction Design - East	588025	Safety Equipment	Electric Only
549	Construction Design - East	901011	Conv & Seminar-Cust Accts Dist	Electric Only
549	Construction Design - East	901025	Safety Exp-Customer Service	Electric Only
549	Construction Design - East	905023	Building Operations-Cust Accts	Electric Only
549	Construction Design - East	908043	Customer Assistance-Cust Serv	Electric Only

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549	Construction Design - East	908046	Micro Software-Mjr Accts	Electric Only
549	Construction Design - East	912025	New Business-Cust Serv	Electric Only
549	Construction Design - East	920881	MO Renewable Energy Std Labor	Electric Only
549	Construction Design - East	921881	Renewable Energy Std Veh Exp	Electric Only
550	Contact Center - West	100000	Projects Dummy Account	Electric Only
550	Contact Center - West	107000	Cwip-Electric/Gas	Electric Only
550	Contact Center - West	108200	Rwip Electric Plant	Electric Only
550	Contact Center - West	144100	Bad Debt Reserve - Electric	Electric Only
550	Contact Center - West	580011	Conv & Seminar-Distrib Op	Electric Only
550	Contact Center - West	901001	Customer Service Mgmt & Admin	Customer Billing
550	Contact Center - West	903002	Collection Activities - Gas	Electric Only
550	Contact Center - West	903022	Cust Serv Accounting - Ele/Gas	Customer Billing
550	Contact Center - West	903110	Billing Of Metered Accts-Elec	Electric Only
550	Contact Center - West	905023	Building Operations-Cust Accts	Electric Only
550	Contact Center - West	905031	General Office Exp-Cust Acct	Electric Only
550	Contact Center - West	905042	Outages	Electric Only
550	Contact Center - West	908043	Customer Assistance-Cust Serv	Electric Only
550	Contact Center - West	923047	Outside Services - EDE Only	Electric Only
551	System Performance	100000	Projects Dummy Account	Electric Only
551	System Performance	107000	Cwip-Electric/Gas	Electric Only
551	System Performance	184620	Const Clearing Line Oper	Electric Only
551	System Performance	186100	Other Work In Progress	Electric Only
551	System Performance	571001	OH Trans Tree Trimming Superv	Electric Only
551	System Performance	580002	System Perform Mgmt & Admin	Electric Only
551	System Performance	580011	Conv & Seminar-Distrib Op	Electric Only
551	System Performance	580627	Line Eng - Distrib Operations	Electric Only
551	System Performance	588621	GIS Operations	Electric Only
551	System Performance	588630	OMS Operations	Electric Only
551	System Performance	593062	Dist OH reliab - labor & other	Electric Only
551	System Performance	901001	Customer Service Mgmt & Admin	Electric Only
551	System Performance	905023	Building Operations-Cust Accts	Electric Only
551	System Performance	920888	Special Projects Labor	Electric Only

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551	System Performance	921888	Special Projects Other	Electric Only
551	System Performance	923177	Liab Claims - Shane Jackson	Electric Only
560	Commercial Operations - West	100000	Projects Dummy Account	Electric Only
560	Commercial Operations - West	107000	Cwip-Electric/Gas	Electric Only
560	Commercial Operations - West	108200	Rwip Electric Plant	Electric Only
560	Commercial Operations - West	184620	Const Clearing Line Oper	Electric Only
560	Commercial Operations - West	186100	Other Work In Progress	Electric Only
560	Commercial Operations - West	426400	Civic Political & Related Act	Electric Only
560	Commercial Operations - West	580001	Supervision Distribution Oper	Electric Only
560	Commercial Operations - West	588011	Conv & Seminar-Misc Distrib	Electric Only
560	Commercial Operations - West	588025	Safety Equipment	Electric Only
560	Commercial Operations - West	590001	Supervision Distribution Maint	Electric Only
560	Commercial Operations - West	901001	Customer Service Mgmt & Admin	Electric Only
560	Commercial Operations - West	907101	Customer Service Supervision	Electric Only
560	Commercial Operations - West	908043	Customer Assistance-Cust Serv	Electric Only
560	Commercial Operations - West	911001	Mgmt & Admin-Mjr Accts	Electric Only
560	Commercial Operations - West	931281	Building Rental	Electric Only
570	Governmental Affairs	100000	Projects Dummy Account	Electric Only
570	Governmental Affairs	107000	Cwip-Electric/Gas	Electric Only
570	Governmental Affairs	426407	Governmental Activities	General Allocation
570	Governmental Affairs	426440	Gov't Activities-Other Expense	General Allocation



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570	Governmental Affairs	426441	PAC Administration	General Allocation
570	Governmental Affairs	426444	Missouri Energy Devlpmt Assoc	General Allocation
570	Governmental Affairs	426445	Outside Services -Gov't Affair	Electric Only
570	Governmental Affairs	426446	Gov't Activities Contract Serv	General Allocation
570	Governmental Affairs	426447	Gov't Pub Design & Printing	Electric Only
580	Transmission Policy	560011	Conv & Seminar-Transm Op	Electric Only
580	Transmission Policy	560629	Transmission System Planning	Electric Only
580	Transmission Policy	566450	RTO/ISO Development	Electric Only
580	Transmission Policy	566459	NERC Compliance/CIPS (706)	Electric Only
580	Transmission Policy	566462	NERC Compliance/EOP (693)	Electric Only
580	Transmission Policy	923047	Outside Services - EDE Only	Electric Only
580	Transmission Policy	930210	Industry Association Dues	Electric Only
630	Information Technology	100000	Projects Dummy Account	Electric Only
630	Information Technology	100001	Non-Utility Dummy Project	Electric Only
630	Information Technology	107000	Cwip-Electric/Gas	Electric Only
630	Information Technology	108200	Rwip Electric Plant	Electric Only
630	Information Technology	154000	Material	Electric Only
630	Information Technology	182318	Cust Programs Collaborative	Electric Only
630	Information Technology	183000	Prelim Survey & Investgat Chgs	Electric Only
630	Information Technology	186100	Other Work In Progress	Electric Only
630	Information Technology	186211	Lot PO Default	Electric Only
630	Information Technology	408141	Prov-Foab Taxes-Electric	Electric Only
630	Information Technology	408511	Prov-Fed Unemp Compens Tax-EI	Electric Only
630	Information Technology	408512	Prov-St Unemp Compens Tax-EI	Electric Only
630	Information Technology	588023	Building Operations - Expenses	Electric Only
630	Information Technology	920449	Mgmt & Admini - Salaries-Info	Tech Support/General Allocation
630	Information Technology	920450	Personnel - Salary - Info Serv	Tech Support/General Allocation
630	Information Technology	920888	Special Projects Labor	Electric Only
630	Information Technology	921102	Mgmt & Admin-Exp-Executives	Electric Only
630	Information Technology	921246	Micro Software-Acct	Electric Only
630	Information Technology	921402	Return Postage	Tech Support
630	Information Technology	921403	Offsite Expenses	Tech Support

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630	Information Technology	921411	Conv & Seminar-Computer Serv	Tech Support
630	Information Technology	921449	Mgmt & Admin Exp - Info Serv	Tech Support
630	Information Technology	921450	Personnel Exp - Info Services	Electric Only
630	Information Technology	921469	Hardware Purchases	Electric Only
630	Information Technology	921470	Hardware Maintenance	Tech Support
630	Information Technology	921471	Software Purchases	Tech Support
630	Information Technology	921472	Software Rental	Electric Only
630	Information Technology	921473	Data Processing Supplies	Tech Support
630	Information Technology	921474	Software Maintenance	Tech Support
630	Information Technology	921475	Telecommunications	Tech Support
630	Information Technology	921476	Technical Education-Tech Serv	Electric Only
630	Information Technology	921484	Manuals	Tech Support
630	Information Technology	921489	Supplies-Other	Electric Only
630	Information Technology	921502	Mgmt & Administrative - Exp-Hr	Electric Only
630	Information Technology	921702	Mgmt & Admin - Expenses	Electric Only
630	Information Technology	921703	Other General Office	Electric Only
630	Information Technology	921775	General Services Supplies	Electric Only
630	Information Technology	921888	Special Projects Other	Electric Only
630	Information Technology	923045	Outside Services	Tech Support Except When A Direct Charge Can Be Identified
630	Information Technology	923047	Outside Services - EDE Only	Electric Only
630	Information Technology	935289	Supplies-Info Serv	Tech Support
640	Land and Land Rights	100000	Projects Dummy Account	Electric Only
640	Land and Land Rights	107000	Cwip-Electric/Gas	Electric Only
640	Land and Land Rights	108200	Rwip Electric Plant	Electric Only
640	Land and Land Rights	184620	Const Clearing Line Oper	Electric Only
640	Land and Land Rights	186211	Lot PO Default	Electric Only
640	Land and Land Rights	571911	Transm Maint 69KV Reliability	Electric Only
640	Land and Land Rights	587038	Customer Facilities Expense	Electric Only
640	Land and Land Rights	588025	Safety Equipment	Electric Only
640	Land and Land Rights	588120	Misc Dist - Right-of-way	Electric Only
640	Land and Land Rights	588130	Misc Dist. - Joint Use	Electric Only
640	Land and Land Rights	920750	Mgmt & Admin - Land Rights	Electric Only
640	Land and Land Rights	921750	Mgmt & Admin - Exp Land	Electric Only

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			Rights	
640	Land and Land Rights	923047	Outside Services - EDE Only	Electric Only
641	Electric & Water Revenues	142101	Wholesale Cust Accts Rec	Electric Only
641	Electric & Water Revenues	182318	Cust Programs Collaborative	Electric Only
641	Electric & Water Revenues	184015	IM SPP Clearing Account	Electric Only
641	Electric & Water Revenues	229112	TFR Sub to Rfd Cities/Kepco	Electric Only
641	Electric & Water Revenues	237400	Int Accr On Customer Deposits	Electric Only
641	Electric & Water Revenues	440010	Residential Sales-Ark	Electric Only
641	Electric & Water Revenues	440011	Residential Sales-Ark-Unbilled	Electric Only
641	Electric & Water Revenues	440020	Residential Sales-Ks	Electric Only
641	Electric & Water Revenues	440021	Residential Sales-Ks-Unbilled	Electric Only
641	Electric & Water Revenues	440030	Residential Sales-Mo	Electric Only
641	Electric & Water Revenues	440031	Residential Sales-Mo-Unbilled	Electric Only
641	Electric & Water Revenues	440034	Residential Sales-MO-FAC	Electric Only
641	Electric & Water Revenues	440040	Residential Sales-Okla	Electric Only
641	Electric & Water Revenues	440041	Residential Sales-Ok-Unbilled	Electric Only
641	Electric & Water Revenues	442110	Commercial Sales-Ark	Electric Only
641	Electric & Water Revenues	442111	Commercial Sales-Ark-Unbilled	Electric Only
641	Electric & Water Revenues	442120	Commercial Sales-Ks	Electric Only
641	Electric & Water Revenues	442121	Commercial Sales-Ks-Unbilled	Electric Only
641	Electric & Water Revenues	442130	Commercial Sales-Mo	Electric Only
641	Electric & Water Revenues	442131	Commercial Sales-Mo-Unbilled	Electric Only
641	Electric & Water Revenues	442134	Commercial Sales-MO-FAC	Electric Only
641	Electric & Water Revenues	442140	Commercial Sales-Okla	Electric Only
641	Electric & Water Revenues	442141	Commercial Sales-Ok-Unbilled	Electric Only
641	Electric & Water Revenues	442213	Industrial Sales - Praxair-Mo	Electric Only
641	Electric & Water Revenues	442215	Ind Sales Praxair-MO-FAC	Electric Only
641	Electric & Water Revenues	442330	Oil Pipeline Pumping - Mo	Electric Only
641	Electric & Water Revenues	442332	Oil Pipeline Pumping-MO-FAC	Electric Only
641	Electric & Water Revenues	442340	Oil Pipeline Pumping - Ok	Electric Only
641	Electric & Water Revenues	442510	Ot Indust Or Power Sales-Ark	Electric Only
641	Electric & Water Revenues	442511	Ot Indust Sales-Ar-Unbilled	Electric Only
641	Electric & Water Revenues	442520	Ot Indust Or Power Sales-Kan	Electric Only
641	Electric & Water Revenues	442521	Ot Indust Sales-Ks-Unbilled	Electric Only
641	Electric & Water Revenues	442530	Ot Indust Or Power Sales-Mo	Electric Only

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641	Electric & Water Revenues	442531	Ot Indust Sales-Mo-Unbilled	Electric Only
641	Electric & Water Revenues	442533	Ot Indust or Pwr Sales-MO-FAC	Electric Only
641	Electric & Water Revenues	442540	Ot Indust Or Power Sales-OkI	Electric Only
641	Electric & Water Revenues	442541	Ot Indust Sales-Ok-Unbilled	Electric Only
641	Electric & Water Revenues	444010	Public Street & Hwy Light-Ar	Electric Only
641	Electric & Water Revenues	444020	Public Street & Hwy Light-Ks	Electric Only
641	Electric & Water Revenues	444030	Public Street & Hwy Light-Mo	Electric Only
641	Electric & Water Revenues	444032	Public St & Hwy Light-MO-FAC	Electric Only
641	Electric & Water Revenues	444040	Public Street & Hwy Light-Ok	Electric Only
641	Electric & Water Revenues	445010	Ot Sales To Pub Authorities-Ar	Electric Only
641	Electric & Water Revenues	445020	Ot Sales To Pub Authorities-Ks	Electric Only
641	Electric & Water Revenues	445030	Ot Sales To Pub Authorities-Mo	Electric Only
641	Electric & Water Revenues	445032	Ot Sales to Public Auth-MO-FAC	Electric Only
641	Electric & Water Revenues	445040	Ot Sales To Pub Authorities-Ok	Electric Only
641	Electric & Water Revenues	447113	Gen Ark Off-Sys Sale-Resale	Electric Only
641	Electric & Water Revenues	447124	Gen Ks Off-System Sale-Resale	Electric Only
641	Electric & Water Revenues	447133	Gen Mo Off-Sys Sale-Resale	Electric Only
641	Electric & Water Revenues	447143	Gen Ok Off-Sys Sales-Resale	Electric Only
641	Electric & Water Revenues	447221	Chetopa Ks On-Sys Municipalit	Electric Only
641	Electric & Water Revenues	447231	Monett Mo On-Sys Municipalit	Electric Only
641	Electric & Water Revenues	447232	Mt Vernon On-Sys Municipalit	Electric Only
641	Electric & Water Revenues	447233	Lockwood On-Sys Municipalities	Electric Only
641	Electric & Water Revenues	447430	Aec - Off-Sys-Missouri	Electric Only
641	Electric & Water Revenues	447540	Oklahoma G R D A Off-System	Electric Only
641	Electric & Water Revenues	447610	Energy Imbalance - Arkansas	Electric Only
641	Electric & Water Revenues	447620	Energy Imbalance - Kansas	Electric Only
641	Electric & Water Revenues	447630	Energy Imbalance - Missouri	Electric Only
641	Electric & Water Revenues	447640	Energy Imbalance - Oklahoma	Electric Only
641	Electric & Water Revenues	447810	SPP IM Rev - AR	Electric Only
641	Electric & Water Revenues	447820	SPP IM Rev - KS	Electric Only
641	Electric & Water Revenues	447830	SPP IM Rev - MO	Electric Only
641	Electric & Water Revenues	447840	SPP IM Rev - OK	Electric Only
641	Electric & Water Revenues	447850	SPP IM Rev	Electric Only
641	Electric & Water Revenues	447860	Bilateral/Off Line Aux Rev	Electric Only
641	Electric & Water Revenues	448010	Interdepartmental Sales – Ark	Electric Only

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641	Electric & Water Revenues	448020	Interdepartmental Sales-KS	Electric Only
641	Electric & Water Revenues	448030	Interdepartmental Sales - Mo	Electric Only
641	Electric & Water Revenues	448032	Interdepartmental Sales-MO-FAC	Electric Only
641	Electric & Water Revenues	449112	TFR Sub to Rfd Cities/Kepco	Electric Only
641	Electric & Water Revenues	450020	Forfeited Discounts - Ks	Electric Only
641	Electric & Water Revenues	450030	Forfeited Discounts - Mo	Electric Only
641	Electric & Water Revenues	450040	Forfeited Discounts - Okla	Electric Only
641	Electric & Water Revenues	456010	Other Electric Revenue-Ark Sys	Electric Only
641	Electric & Water Revenues	456020	Other Electric Revenue-Ks Syst	Electric Only
641	Electric & Water Revenues	456030	Other Electric Revenue-Mo Syst	Electric Only
641	Electric & Water Revenues	456040	Other Electric Revenue-Ok Syst	Electric Only
641	Electric & Water Revenues	456071	Misc Elec Rev-Green Credits-AR	Electric Only
641	Electric & Water Revenues	456072	Misc Elec Rev-Green Credits-KS	Electric Only
641	Electric & Water Revenues	456073	Misc Elec Rev-Green Credits-MO	Electric Only
641	Electric & Water Revenues	456074	Misc Elec Rev-Green Credits-OK	Electric Only
641	Electric & Water Revenues	456075	REC Rev	Electric Only
641	Electric & Water Revenues	456081	Ot Elec Rev Off Sys Monett	Electric Only
641	Electric & Water Revenues	456082	Ot Elec Rev Off Sys Mt Vernon	Electric Only
641	Electric & Water Revenues	456083	Ot Elec Rev Off Sys Chetopa	Electric Only
641	Electric & Water Revenues	456084	Ot Elec Rev Off Sys Lockwood	Electric Only
641	Electric & Water Revenues	456091	PlumPt Transmission Credits-AR	Electric Only
641	Electric & Water Revenues	456092	PlumPt Transmission Credits-KS	Electric Only
641	Electric & Water Revenues	456093	PlumPt Transmission Credits-MO	Electric Only
641	Electric & Water Revenues	456094	PlumPt Transmission Credits-OK	Electric Only
641	Electric & Water Revenues	457131	Oth EI Rev-Sched Sys Ctrl&Disp	Electric Only
641	Electric & Water Revenues	457132	Oth EI Rev-React Supply&Volt	Electric Only
641	Electric & Water Revenues	457133	Oth EI Rev-Reg & Freq Response	Electric Only
641	Electric & Water Revenues	457135	Oth EI Rev-Oper ReservSpinning	Electric Only
641	Electric & Water Revenues	457136	Oth EI Rev-Oper Reserv Supplem	Electric Only

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641	Electric & Water Revenues	457137	Ot EI RvOffSys LTFSTF PTP Trns	Electric Only
641	Electric & Water Revenues	457138	Ot EI RvOffSys NnFrm PTP Trns	Electric Only
641	Electric & Water Revenues	457139	Ot EI RvOffSys NITS Rev	Electric Only
641	Electric & Water Revenues	457140	Oth EI Rev-Off-Sys Losses	Electric Only
641	Electric & Water Revenues	457141	Sch 11 NITS	Electric Only
641	Electric & Water Revenues	457142	Sch 11 PTP	Electric Only
641	Electric & Water Revenues	457143	Sch 9 City of Monett	Electric Only
641	Electric & Water Revenues	457144	Sch 9 City of Mt Vernon	Electric Only
641	Electric & Water Revenues	457145	Oth EI Rev-Off-Sys Dist	Electric Only
641	Electric & Water Revenues	457146	Sch 9 City of Lockwood	Electric Only
641	Electric & Water Revenues	457147	Sch 9 City of Chetopa	Electric Only
641	Electric & Water Revenues	457148	Sch 9 Kepco	Electric Only
641	Electric & Water Revenues	457149	Sch 11 NITS Monett	Electric Only
641	Electric & Water Revenues	457150	Sch 11 NITS Mt Vernon	Electric Only
641	Electric & Water Revenues	457151	Sch 11 NITS Lockwood	Electric Only
641	Electric & Water Revenues	457152	Oth EI Rev-Off-Sys Transm	Electric Only
641	Electric & Water Revenues	457153	Sch 11 NITS Chetopa	Electric Only
641	Electric & Water Revenues	457154	Sch 11 NITS Kepco	Electric Only
641	Electric & Water Revenues	457156	Sch 11 PTP Mt Vernon	Electric Only
641	Electric & Water Revenues	457160	Sch 1 PTP	Electric Only
641	Electric & Water Revenues	461100	Metered Sls To Gen Cust-Res Wa	Electric Only
641	Electric & Water Revenues	461200	Metered Sls To Gen Cust-Com Wa	Electric Only
641	Electric & Water Revenues	461300	Metered Sls To Gen Cust-Ind Wa	Electric Only
641	Electric & Water Revenues	464000	Other Sls To Pub Auth-Muni Wa	Electric Only
641	Electric & Water Revenues	467000	Interdepartmental Sales Water	Electric Only
650	Purchasing & Services	100000	Projects Dummy Account	Direct Bill
650	Purchasing & Services	107000	Cwip-Electric/Gas	Direct Bill
650	Purchasing & Services	163001	Mgmnt & Admin - Stores	Electric Only
650	Purchasing & Services	163316	Stores Control	Electric Only
650	Purchasing & Services	184331	Mgmt & Admin - Transp	General Allocation
650	Purchasing & Services	920601	Mgmt & Admin-General Services	Purchasing

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650	Purchasing & Services	920615	Purchasing Activities-Gen Serv	Purchasing
650	Purchasing & Services	921602	Mgmt & Admin-Exp	Purchasing
650	Purchasing & Services	921611	Conv & Seminar-Gen Office	Electric Only
650	Purchasing & Services	921620	Record Retention - Other	Electric Only
650	Purchasing & Services	923047	Outside Services - EDE Only	Electric Only
650	Purchasing & Services	931281	Building Rental	Purchasing
654	Stores	100000	Projects Dummy Account	Electric Only
654	Stores	107000	Cwip-Electric/Gas	Electric Only
654	Stores	108200	Rwip Electric Plant	Electric Only
654	Stores	143995	Inventory Customer Sales	Electric Only
654	Stores	163001	Mgmnt & Admin - Stores	General Allocation
654	Stores	163011	Conv & Seminar-Stores	Electric Only
654	Stores	163025	Safety Expenses-Stores	Electric Only
654	Stores	163100	Stores Expense - T & D	Electric Only
654	Stores	163327	Stores Activities Regular Time	Electric Only
654	Stores	163330	Stores Overtime Hours	Electric Only
654	Stores	184166	Overhead Transformers - New	Electric Only
654	Stores	184301	Conv & Sem - Transportation	Electric Only
654	Stores	184523	Wire Reclamation	Electric Only
654	Stores	184620	Const Clearing Line Oper	Electric Only
654	Stores	184915	Small Tools	Electric Only
654	Stores	588025	Safety Equipment	Electric Only
654	Stores	593560	OH Dist Line Oper Storms	Electric Only
654	Stores	595161	Overhead Transformers - Old	Electric Only
654	Stores	921325	Misc Environmental Expenses	Electric Only
656	Building Services	100000	Projects Dummy Account	Electric Only
656	Building Services	107000	Cwip-Electric/Gas	Electric Only
656	Building Services	108200	Rwip Electric Plant	Electric Only
656	Building Services	154000	Material	Electric Only
656	Building Services	163327	Stores Activities Regular Time	Electric Only
656	Building Services	184242	Pbx Switchboard	General Allocation
656	Building Services	184500	Clearing for Kodiak Maint Exp	Electric Only
656	Building Services	426114	Donations	Electric Only
656	Building Services	500039	Operation Supervision & Eng	
656	Building Services	510030	Mtce Supervision & Engineer	Electric Only

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656	Building Services	535301	Oper Supervision & Eng-Hydro	Electric Only
656	Building Services	541304	Maint Supervision & Eng-Hydro	Electric Only
656	Building Services	546207	Oper Supervision & Eng	Electric Only
656	Building Services	551201	Maint Supervision & Engineer	Electric Only
656	Building Services	556001	Mgmt & Admin- Trans Operations	Electric Only
656	Building Services	556201	Janitorial Exp-System Ops	Electric Only
656	Building Services	556205	Utilities - System Operations	Electric Only
656	Building Services	561450	Transm Oper-Load Dispatching	Electric Only
656	Building Services	568631	T & D Eng-Maint Supervision	Electric Only
656	Building Services	569203	General Maint-System Ops	Electric Only
656	Building Services	580627	Line Eng - Distrib Operations	Electric Only
656	Building Services	588023	Building Operations - Expenses	Electric Only
656	Building Services	588025	Safety Equipment	Electric Only
656	Building Services	588101	Janitorial Exp - Meter Shop	Electric Only
656	Building Services	588105	Utilities - Meter Shop	Electric Only
656	Building Services	588301	Janitorial Services - MO Steel	Electric Only
656	Building Services	588305	Utilities - MO Steel	Electric Only
656	Building Services	588401	Janitorial Exp - Garage	General Allocation for Non- Regulated
656	Building Services	588405	Utilities - Garage	General Allocation for Non- Regulated
656	Building Services	588501	Janitorial Exp - 4Th & Rr	Electric Only
656	Building Services	588505	Utilities - 4Th & Rr	Electric Only
656	Building Services	591103	General Maint. - Meter Shop	Electric Only
656	Building Services	591403	General Maint. - Garage	General Allocation for Non- Regulated
656	Building Services	591503	General Maint. - 4Th & Rr	Electric Only
656	Building Services	593930	General Office Exp Reliability	Electric Only
656	Building Services	593931	Janitor/Bldg Maint-Reliability	Electric Only
656	Building Services	593932	Utilities Exp - Reliability	Electric Only
656	Building Services	901001	Customer Service Mgmt & Admin	Electric Only
656	Building Services	901002	Cust Ser Mgmt & Admin - Exp	Electric Only
656	Building Services	903110	Billing Of Metered Accts-Elec	Electric Only



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656	Building Services	905023	Building Operations-Cust Accts	Electric Only
656	Building Services	907101	Customer Service Supervision	Electric Only
656	Building Services	908043	Customer Assistance-Cust Serv	Electric Only
656	Building Services	920101	Mgmt & Admin - Executives	Electric Only
656	Building Services	920201	Mgmt & Admin - Salaries-Acct	Electric Only
656	Building Services	920450	Personnel - Salary - Info Serv	Electric Only
656	Building Services	920501	Mgmt & Admin - Salaries-Hr	Electric Only
656	Building Services	920601	Mgmt & Admin-General Services	General Allocation
656	Building Services	920623	Janitorial Serv-Labor-Gen Serv	Electric Only
656	Building Services	920666	Receive & Deliver Company Mail	General Allocation
656	Building Services	920669	General Service Activities	General Allocation
656	Building Services	920701	Mgmt & Admin-Sal-Other Gen Off	Electric Only
656	Building Services	921102	Mgmt & Admin-Exp-Executives	Electric Only
656	Building Services	921202	Mgmt & Admin-Accounting	Electric Only
656	Building Services	921411	Conv & Seminar-Computer Serv	Electric Only
656	Building Services	921502	Mgmt & Administrative - Exp-Hr	Electric Only
656	Building Services	921602	Mgmt & Admin-Exp	General Allocation
656	Building Services	921603	General Office Matrls & Sup	General Allocation
656	Building Services	921611	Conv & Seminar-Gen Office	Direct Bill
656	Building Services	921620	Record Retention - Other	Electric Only
656	Building Services	921625	Safety Exp-Bldg Serv	General Allocation
656	Building Services	921637	Bldg & Grounds Security-Other	Electric Only
656	Building Services	921639	Janitorial Service - Expenses	Electric Only
656	Building Services	921648	Utilities	General Allocation
656	Building Services	921654	Printing Expenses	General Allocation
656	Building Services	921667	Rec & Del Company Mail - Exp	General Allocation
656	Building Services	921702	Mgmt & Admin - Expenses	Electric Only
656	Building Services	921775	General Services Supplies	General Allocation
656	Building Services	921776	Microcomputer Supplies	General Allocation
656	Building Services	931026	Equipment Rental-Bld Serv	General Allocation
656	Building Services	931281	Building Rental	Electric Only
656	Building Services	935024	Building & Grounds Maintenance	General Allocation
656	Building Services	935346	Furniture Maintenance	General Allocation
656	Building Services	935389	Office Equipment Maintenance	General Allocation

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660	Planning and Regulatory	100000	Projects Dummy Account	Electric Only
660	Planning and Regulatory	107000	Cwip-Electric/Gas	Electric Only
660	Planning and Regulatory	182303	Arkansas DSM Reg Asset	Electric Only
660	Planning and Regulatory	182310	Oklahoma DSM Reg Asset	Electric Only
660	Planning and Regulatory	182318	Cust Programs Collaborative	Electric Only
660	Planning and Regulatory	182329	MEEIA Energy Efficiency Costs	Electric Only
660	Planning and Regulatory	182377	MO Solar Initiative	Electric Only
660	Planning and Regulatory	186811	Elec Rate Case Exp - Ark	Electric Only
660	Planning and Regulatory	186813	Elec Rate Case Exp - MO	Electric Only
660	Planning and Regulatory	186814	Elec Rate Case Exp - Okla	Electric Only
660	Planning and Regulatory	908116	MO Low Inc Weather ER2014-0351	Electric Only
660	Planning and Regulatory	920701	Mgmt & Admin-Sal-Other Gen Off	General Allocation
660	Planning and Regulatory	920721	Load Research	Electric Only
660	Planning and Regulatory	920881	MO Renewable Energy Std Labor	Electric Only
660	Planning and Regulatory	921202	Mgmt & Admin-Accounting	Electric Only
660	Planning and Regulatory	921211	Conv & Seminar-Acct	Electric Only
660	Planning and Regulatory	921603	General Office Matrls & Sup	Electric Only
660	Planning and Regulatory	921702	Mgmt & Admin - Expenses	Electric Only
660	Planning and Regulatory	921711	Conv & Seminar-Fras	Electric Only
660	Planning and Regulatory	921720	Fuel & PP Forecasting Exp	Electric Only
660	Planning and Regulatory	921721	Load Research Expenses	Electric Only
660	Planning and Regulatory	921722	Financial Projection Exp	Electric Only
660	Planning and Regulatory	921723	Forecasting - Other Expenses	Electric Only
660	Planning and Regulatory	923045	Outside Services	General Allocation Except When A Direct Charge Can Be Identified
660	Planning and Regulatory	923046	Outside Services - EDG Only	Direct Bill
660	Planning and Regulatory	923047	Outside Services - EDE Only	Direct Bill
660	Planning and Regulatory	928000	Regulatory Commission Exp-Corp	Electric Only
667	Statistics	021901	Fuel Revenue - Current Month	Electric Only
667	Statistics	021902	Fuel Revenue - YTD	Electric Only

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667	Statistics	021903	Fuel Revenue - 12MOE	Electric Only
667	Statistics	021904	Fuel Revenue - Quarter	Electric Only
667	Statistics	021905	Shares-Diluted-CurrMo	Electric Only
667	Statistics	021906	Shares-Diluted-YTD	Electric Only
667	Statistics	021908	Shares-Diluted-12MOE	Electric Only
667	Statistics	021909	Shares-Diluted-Qtrly	Electric Only
667	Statistics	021911	Shares Avg Cur Month-Treas	Electric Only
667	Statistics	021913	Shares:Avg 12-Mth End-Act Only	Electric Only
667	Statistics	021914	Shares - Avg Quarter	Electric Only
667	Statistics	021915	Shares:Actual Outstd-Act Only	Electric Only
667	Statistics	021916	Shares:Year-To-Date-Treas	Electric Only
667	Statistics	021917	Fuel - System	Electric Only
667	Statistics	021918	Fuel Adj - Non-System	Electric Only
667	Statistics	021919	Fuel - Non-System	Electric Only
667	Statistics	021921	Purchased Power - System	Electric Only
667	Statistics	021923	Purchased Power - Non-System	Electric Only
700	Human Resources	100000	Projects Dummy Account	Direct Bill
700	Human Resources	107000	Cwip-Electric/Gas	Direct Bill
700	Human Resources	212100	Instl Rec On Cap Stk-Emp Purch	Electric Only
700	Human Resources	242201	Dental Plan Liability	Electric Only
700	Human Resources	242202	Vision Plan Liability	Electric Only
700	Human Resources	242240	Empl Group Healthcare Prem Ded	Electric Only
700	Human Resources	242260	Empl Depend Care Ded-Flex Plan	Electric Only
700	Human Resources	419030	Other Int & Dividend Income	Electric Only
700	Human Resources	426300	Penalties	Electric Only
700	Human Resources	431200	Other Interest Expense	Electric Only
700	Human Resources	535301	Oper Supervision & Eng-Hydro	Electric Only
700	Human Resources	920501	Mgmt & Admini - Salaries-Hr	General Allocation
700	Human Resources	920503	Payroll Activi-Labor Only-Hr	General Allocation
700	Human Resources	920504	Personnel Activi-Lbr Only-Hr	General Allocation
700	Human Resources	920505	Train Program Dev - Labor-Hr	General Allocation
700	Human Resources	921202	Mgmt & Admin-Accounting	Electric Only

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700	Human Resources	921211	Conv & Seminar-Acct	Electric Only
700	Human Resources	921502	Mgmt & Administrative - Exp-Hr	General Allocation
700	Human Resources	921506	Train Program Devel-No Lab-Hr	General Allocation
700	Human Resources	921511	Conv & Seminar-No Labor	Electric Only
700	Human Resources	921516	Recruiting - No Labor-Hr	General Allocation
700	Human Resources	921525	Safety Exp & Non-Lbr Incentive	Electric Only
700	Human Resources	921542	Outside Printing-Hr	Electric Only
700	Human Resources	921702	Mgmt & Admin - Expenses	Electric Only
700	Human Resources	923045	Outside Services	General Allocation Except When A Direct Charge Can Be Identified
700	Human Resources	923046	Outside Services - EDG Only	Direct Bill
700	Human Resources	923047	Outside Services - EDE Only	Direct Bill
700	Human Resources	923509	Outside Services - Training	General Allocation
700	Human Resources	923514	Outside Services - 401K Plan	Electric Only
700	Human Resources	926148	FAS87 Pens - Elec/Gas (GAAP)	Electric Only
700	Human Resources	926201	Dental Plan	Electric Only
700	Human Resources	926202	Vision Plan	Electric Only
700	Human Resources	926203	EDG Long-Term Disability	Electric Only
700	Human Resources	926217	Flowers	General Allocation
700	Human Resources	926218	Coffeeroom Supplies	Electric Only
700	Human Resources	926219	Other Employee Benefits	General Allocation
700	Human Resources	926225	Executive Physicals	General Allocation
700	Human Resources	926230	Flex Benefit Plan Expense	General Allocation
701	Employee Benefits	182353	MO Pension-FAS87 Expense	Follows Payroll
701	Employee Benefits	182357	FAS158 OPEB Reg Asset	Follows Payroll
701	Employee Benefits	182359	Reg Pension Costs Amortization	Follows Payroll
701	Employee Benefits	182360	Kansas OPEB Tracker	Follows Payroll
701	Employee Benefits	182367	KS pension - FAS87 Expense	Follows Payroll
701	Employee Benefits	182369	OK Pension Under Recovered Amt	Follows Payroll
701	Employee Benefits	182371	OK OPEB Under Recovered Amt	Follows Payroll
701	Employee Benefits	184413	FAS87 Pension - Capitalized	Follows Payroll
701	Employee Benefits	184415	FAS106 HC - Capitalized (GAAP)	Follows Payroll

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701	Employee Benefits	184416	Healthcare - Capitalized	Follows Payroll
701	Employee Benefits	184417	Pension SERP DfBen Capitalized	Follows Payroll
701	Employee Benefits	184421	401 K Capitalized	Follows Payroll
701	Employee Benefits	186210	Deferred AP Charges-Unclassifi	Follows Payroll
701	Employee Benefits	228310	Accum Prov Pen&Ben-Ot Thn Pens	Follows Payroll
701	Employee Benefits	242230	Employee Group Ad&D Ins Deduct	Follows Payroll
701	Employee Benefits	242240	Empl Group Healthcare Prem Ded	Follows Payroll
701	Employee Benefits	254108	MO FAS106 over recd amt	Follows Payroll
701	Employee Benefits	254111	Reg OPEB Costs Amortization	Follows Payroll
701	Employee Benefits	254112	KS reg pension cost amort	Follows Payroll
701	Employee Benefits	254115	OK FAS106-Over Recd Amt	Follows Payroll
701	Employee Benefits	690538	Pension SERP Def Ben-Water	Follows Payroll
701	Employee Benefits	690539	FAS87 Pension - Water (GAAP)	Follows Payroll
701	Employee Benefits	690542	FAS106 HC - Water (GAAP)	Follows Payroll
701	Employee Benefits	690543	Healthcare - Water	Follows Payroll
701	Employee Benefits	690557	401K - Water	Follows Payroll
701	Employee Benefits	926145	Pension SERP Defined Benefit	Follows Payroll
701	Employee Benefits	926147	FAS87 Reg Asset Amort Exp	Follows Payroll
701	Employee Benefits	926148	FAS87 Pens - Elec/Gas (GAAP)	Follows Payroll
701	Employee Benefits	926149	FAS87 Pens - Reg Asset (5yr)	Follows Payroll
701	Employee Benefits	926201	Dental Plan	Follows Payroll
701	Employee Benefits	926202	Vision Plan	Follows Payroll
701	Employee Benefits	926215	Comp Exp Employee Stk Purch	Follows Payroll
701	Employee Benefits	926219	Other Employee Benefits	Follows Payroll
701	Employee Benefits	926222	Group Life Insurance	Follows Payroll
701	Employee Benefits	926226	Employee Welfare Exp - Elec	Follows Payroll
701	Employee Benefits	926227	Acc Death & Dismemb - Benefit	Follows Payroll
701	Employee Benefits	926231	Tuition Reimbursement	Follows Payroll
701	Employee Benefits	926326	FAS106 OPEB - Reg Amortization	Follows Payroll
701	Employee Benefits	926327	FAS106 HC - Reg Asst Amort	Follows Payroll

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			Exp	
701	Employee Benefits	926328	FAS106 HC - Elec/Gas (GAAP)	Follows Payroll
701	Employee Benefits	926329	Healthcare - Electric/Gas	Follows Payroll
701	Employee Benefits	926437	Employee Disability Plan Exp	Follows Payroll
701	Employee Benefits	926555	401K - Electric/Gas	Follows Payroll
702	Retiree Benefits	242651	SERP Current Liability	Electric Only
702	Retiree Benefits	926148	FAS87 Pens - Elec/Gas (GAAP)	Electric Only
740	EDG - Corporate	080001	Gas Fuel Rev - Current Month	Gas Only
740	EDG - Corporate	080002	Gas Fuel Rev - Year to Date	Gas Only
740	EDG - Corporate	080003	Gas Fuel Rev - 12MOE	Gas Only
740	EDG - Corporate	080004	Gas Fuel Rev - Quarter	Gas Only
740	EDG - Corporate	100008	Projects Account ED Industries	Gas Only
740	EDG - Corporate	100050	Projects Empire Gas North	Gas Only
740	EDG - Corporate	100070	Projects Empire Gas South	Gas Only
740	EDG - Corporate	100080	Projects Empire Gas Corporate	Gas Only
740	EDG - Corporate	101000	Electric Plant In Service	Gas Only
740	EDG - Corporate	106200	COMPL CONSTR NOT UNITIZED GAS	Gas Only
740	EDG - Corporate	107000	Cwip-Electric/Gas	Gas Only
740	EDG - Corporate	108000	Accum Prov Depr Gas Plant	Gas Only
740	EDG - Corporate	108001	Retirement WIP - Gas	Gas Only
740	EDG - Corporate	108150	Accum Depr Asset Retire Oblig	Gas Only
740	EDG - Corporate	111000	Ltd-Term Elec/Gas Plant Amort	Gas Only
740	EDG - Corporate	111113	EL Plt Amort-Mapping Software	Gas Only
740	EDG - Corporate	111114	ELPltAmort-Meter Mgmt Software	Gas Only
740	EDG - Corporate	111121	Gas Managment System	Gas Only
740	EDG - Corporate	131212	Cash - Empire District Gas	Gas Only
740	EDG - Corporate	131213	UMB EDG Customer Refunds	Gas Only
740	EDG - Corporate	135261	EDE Payroll Checking Acct	Gas Only
740	EDG - Corporate	135262	EDE Payroll Funding Acct	Gas Only
740	EDG - Corporate	135999	Cash Control	Gas Only
740	EDG - Corporate	141000	AR Maintenance Control	Gas Only
740	EDG - Corporate	141010	AR Transfer Control	Gas Only
740	EDG - Corporate	141015	AR Refund Control	Gas Only

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740	EDG - Corporate	142203	Cust Acct Rec-Merch & Appl GAS	Gas Only
740	EDG - Corporate	142300	Cust Accts Receivable - Gas	Gas Only
740	EDG - Corporate	142303	A/R Customer Finance Prog-Gas	Gas Only
740	EDG - Corporate	143102	Accrued Taxes-Debit Balances	Gas Only
740	EDG - Corporate	143103	Misc Receivables - Gas	Gas Only
740	EDG - Corporate	143203	Employee Acct Rec EDG	Gas Only
740	EDG - Corporate	143999	Receivables Refund Clearing	Gas Only
740	EDG - Corporate	144500	Bad Debt Reserve - Gas	Gas Only
740	EDG - Corporate	146800	EDG Cash Held by EDE	Gas Only
740	EDG - Corporate	154801	Materials - EDG	Gas Only
740	EDG - Corporate	163801	EDG Stores Expense	Gas Only
740	EDG - Corporate	165100	Prepayments - Insurance	Gas Only
740	EDG - Corporate	171000	Int & Dividends Receivable	Gas Only
740	EDG - Corporate	181301	Unamort Debt 6.82% FMB 6-1- 36	Gas Only
740	EDG - Corporate	182302	EDG Reg Assets -AAO's	Gas Only
740	EDG - Corporate	182305	Reg asset ARO Empire Dist Gas	Gas Only
740	EDG - Corporate	182306	Reg Asset EDG Pension Acquistn	Gas Only
740	EDG - Corporate	182307	Reg Asset EDG FAS 106 Acquistn	Gas Only
740	EDG - Corporate	182320	Deferred KS Fuel Cost	Gas Only
740	EDG - Corporate	182326	EDG DSM Costs GR-2009-0434	Gas Only
740	EDG - Corporate	182328	EDG KS Def PropTx-Stored Gas	Gas Only
740	EDG - Corporate	182353	MO Pension-FAS87 Expense	Gas Only
740	EDG - Corporate	182356	FAS158 Pen Reg Asset	Gas Only
740	EDG - Corporate	182357	FAS158 OPEB Reg Asset	Gas Only
740	EDG - Corporate	182398	Reg Asset Reclass - Noncurrent	Gas Only
740	EDG - Corporate	182399	Reg Asset Reclass - Current	Gas Only
740	EDG - Corporate	184017	Misc Capital Clearing - Gas	Gas Only
740	EDG - Corporate	184342	Cdl License & Physicals	Gas Only
740	EDG - Corporate	184345	Dot Related Expenses	Gas Only
740	EDG - Corporate	184392	Transp Clring - Light Duty-Gas	Gas Only
740	EDG - Corporate	184413	FAS87 Pension - Capitalized	Gas Only

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740	EDG - Corporate	184415	FAS106 HC - Capitalized (GAAP)	Gas Only
740	EDG - Corporate	184416	Healthcare - Capitalized	Gas Only
740	EDG - Corporate	184420	Admin & General Clearing	Gas Only
740	EDG - Corporate	184421	401 K Capitalized	Gas Only
740	EDG - Corporate	184490	Clearing FICA Asset Portion	Gas Only
740	EDG - Corporate	184491	Clear FUI to Assets	Gas Only
740	EDG - Corporate	184492	Clear SUI to Assets	Gas Only
740	EDG - Corporate	184891	American Gas Assc Dues Cleared	Gas Only
740	EDG - Corporate	186210	Deferred AP Charges-Unclassifi	Gas Only
740	EDG - Corporate	186815	EDG Gas Rate Case Exp - MO	Gas Only
740	EDG - Corporate	190117	Def Tx Asset-Gas Inventory Adj	Gas Only
740	EDG - Corporate	190356	Deferred Tax - FAS 158	Gas Only
740	EDG - Corporate	191499	Neg PGA Acnts Reclass Current	Gas Only
740	EDG - Corporate	191999	Neg PGA accounts reclass	Gas Only
740	EDG - Corporate	201800	ComStk Issued Empire Dist Gas	Gas Only
740	EDG - Corporate	211800	Adtl Pd In Capital EDG	Gas Only
740	EDG - Corporate	212100	Instl Rec On Cap Stk-Emp Purch	Gas Only
740	EDG - Corporate	216000	Unappropr Retained Earnings	Gas Only
740	EDG - Corporate	223801	Loan Payable to EDE - Cash Adv	Gas Only
740	EDG - Corporate	227000	Oblig Under Cap Lease- Noncurnt	Gas Only
740	EDG - Corporate	228230	AccProv Inj&Damg-PubLiabGas	Gas Only
740	EDG - Corporate	228310	Accum Prov Pen&Ben-Ot Thn Pens	Gas Only
740	EDG - Corporate	228319	EDG Pension Asset	Gas Only
740	EDG - Corporate	230304	Asset Retirement Obligatn Gas	Gas Only
740	EDG - Corporate	231100	Notes Payable Prepd Insurance	Gas Only
740	EDG - Corporate	232030	Accounts Payable 401K Trustee	Gas Only
740	EDG - Corporate	232110	Purchasing Receipt Accrual	Gas Only
740	EDG - Corporate	232800	Accts Pay-Empire District Gas	Gas Only
740	EDG - Corporate	232801	AP Inventory EDG	Gas Only
740	EDG - Corporate	232806	AP Gas Cust APP Credit	Gas Only



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			Balance	
740	EDG - Corporate	232850	Manual A/P Accrual EDG	Gas Only
740	EDG - Corporate	235300	Customer Deposits - Gas	Gas Only
740	EDG - Corporate	236080	State Use Tax Accrued-Elect/Ga	Gas Only
740	EDG - Corporate	236400	Fed Old Age Benefit Tax Accr	Gas Only
740	EDG - Corporate	236510	Federal Unemployment Tax Accr	Gas Only
740	EDG - Corporate	236520	State Unemployment Taxes Accr	Gas Only
740	EDG - Corporate	236600	Property Taxes Accrued	Gas Only
740	EDG - Corporate	236910	Corporation Franchise Tax Accr	Gas Only
740	EDG - Corporate	236930	City Tax Or Fee Taxes Accrued	Gas Only
740	EDG - Corporate	236931	City Tax Or Fee Accr Gas	Gas Only
740	EDG - Corporate	237300	Int Accr On Other Liabilities	Gas Only
740	EDG - Corporate	237450	Interest on Customer Dep Gas	Gas Only
740	EDG - Corporate	237800	Int Acc 6.82% FMB Due 6-1-2036	Gas Only
740	EDG - Corporate	241100	Fed Income Taxes Withheld	Gas Only
740	EDG - Corporate	241335	State Sls Tax Collect-Mo Gas	Gas Only
740	EDG - Corporate	241400	Fed Old Age Bene Tax Withheld	Gas Only
740	EDG - Corporate	241530	State Income Taxes Withheld-Mo	Gas Only
740	EDG - Corporate	242031	Experimental Low IncProg EDG	Gas Only
740	EDG - Corporate	242100	Salaries & Wages Payable	Gas Only
740	EDG - Corporate	242110	Employee Garnishments	Gas Only
740	EDG - Corporate	242111	Employee Assistance Fund	Gas Only
740	EDG - Corporate	242120	Management Incentive Plan	Gas Only
740	EDG - Corporate	242130	Employee Incentive Plan	Gas Only
740	EDG - Corporate	242201	Dental Plan Liability	Gas Only
740	EDG - Corporate	242202	Vision Plan Liability	Gas Only
740	EDG - Corporate	242203	EDG Long-Term Disability Liab	Gas Only
740	EDG - Corporate	242220	Employee Group Life Ins Deduct	Gas Only
740	EDG - Corporate	242230	Employee Group Ad&D Ins Deduct	Gas Only
740	EDG - Corporate	242240	Empl Group Healthcare Prem Ded	Gas Only
740	EDG - Corporate	242250	Empl Med & Dental Ded-Flex Pln	Gas Only

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740	EDG - Corporate	242260	Empl Depend Care Ded-Flex Plan	Gas Only
740	EDG - Corporate	242400	Employee 401K Deductions	Gas Only
740	EDG - Corporate	242410	401K Loan Repayment	Gas Only
740	EDG - Corporate	242500	Misc Other Current Liabilities	Gas Only
740	EDG - Corporate	242600	Individual Retirement Act	Gas Only
740	EDG - Corporate	242700	Bank Overdrafts	Gas Only
740	EDG - Corporate	243000	Oblig Under Cap Lease-Current	Gas Only
740	EDG - Corporate	252300	Cust Advances for Const-Gas	Gas Only
740	EDG - Corporate	253200	Ot Def Credits-Unpresented Ck	Gas Only
740	EDG - Corporate	254001	Neg PGA Acnt Balance Current	Gas Only
740	EDG - Corporate	254002	Reg Liab Reclass - Current	Gas Only
740	EDG - Corporate	254107	Reg Liab - EDG Pension Tracker	Gas Only
740	EDG - Corporate	254108	MO FAS106 over recd amt	Gas Only
740	EDG - Corporate	254110	Reg Liab - Cost of Removal	Gas Only
740	EDG - Corporate	254114	Reg Liab - COR Drawdown	Gas Only
740	EDG - Corporate	254997	Reg Liab Reclass - Noncurrent	Gas Only
740	EDG - Corporate	254999	Negative PGA account balance	Gas Only
740	EDG - Corporate	282300	Accumul Def Inc Tx-Ld Gas	Gas Only
740	EDG - Corporate	283139	Deferred Tax Liab Fuel Costs	Gas Only
740	EDG - Corporate	283251	Def Tx Liability Goodwill	Gas Only
740	EDG - Corporate	283914	Def Inc Tax - FAS158	Gas Only
740	EDG - Corporate	403000	Depreciation Expense	Gas Only
740	EDG - Corporate	403100	Depreciation Expense - ARO's	Gas Only
740	EDG - Corporate	404000	Amort Ltd-Term Elect/Gas Plant	Gas Only
740	EDG - Corporate	408143	Prov-FOAB Taxes - Gas	Gas Only
740	EDG - Corporate	408531	Prov-Fed Unempl Cmpens Tax-Gas	Gas Only
740	EDG - Corporate	408532	Prov-St Unempl Compens Tax-Gas	Gas Only
740	EDG - Corporate	408610	Property Taxes-Electric/Gas	Gas Only
740	EDG - Corporate	408910	Prov-Ecorp Franchise Tx-Ele/Ga	Gas Only
740	EDG - Corporate	409113	Prov Fed Inc Taxes - Gas	Gas Only
740	EDG - Corporate	409133	Prov St Inc Taxes - Gas	Gas Only
740	EDG - Corporate	409250	Fed Inc Non-Op Taxes	Gas Only

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			Regulated	
740	EDG - Corporate	409260	ST Inc Non-Op Taxes Regulated	Gas Only
740	EDG - Corporate	410117	Def Tax-Gas Inventory Adj	Gas Only
740	EDG - Corporate	410139	Deferred Tax Debit Fuel Costs	Gas Only
740	EDG - Corporate	410143	Prov Df Fed Inc Ld Gas Aftr 53	Gas Only
740	EDG - Corporate	410251	Def Tx Expense Goodwill	Gas Only
740	EDG - Corporate	411100	Accretion Expense - ARO's	Gas Only
740	EDG - Corporate	411117	Def Tax Cr-Gas Inventory Adj	Gas Only
740	EDG - Corporate	411139	Deferred Tax Credit Fuel Costs	Gas Only
740	EDG - Corporate	419002	Interest Income Financing-Gas	Gas Only
740	EDG - Corporate	419040	Int On Employee Financing	Gas Only
740	EDG - Corporate	419100	Afudc - Other (Equity)	Gas Only
740	EDG - Corporate	419800	Int Inc Cash Held by EDE-Gas	Gas Only
740	EDG - Corporate	426114	Donations	Gas Only
740	EDG - Corporate	426300	Penalties	Gas Only
740	EDG - Corporate	426400	Civic Political & Related Act	Gas Only
740	EDG - Corporate	426407	Governmental Activities	Gas Only
740	EDG - Corporate	426413	Civic Activities	Gas Only
740	EDG - Corporate	426439	Governmental Activities - Corp	Gas Only
740	EDG - Corporate	426440	Gov't Activities-Other Expense	Gas Only
740	EDG - Corporate	426441	PAC Administration	Gas Only
740	EDG - Corporate	426444	Missouri Energy Devlpmt Assoc	Gas Only
740	EDG - Corporate	426446	Gov't Activities Contract Serv	Gas Only
740	EDG - Corporate	427301	Int Exp 6.82% FMB Due 6-1-2036	Gas Only
740	EDG - Corporate	428208	Amt Debt Exp 6.82% FMB 6-1-203	Gas Only
740	EDG - Corporate	431002	Int Exp Customer Deposits-Gas	Gas Only
740	EDG - Corporate	431200	Other Interest Expense	Gas Only
740	EDG - Corporate	431700	Interest Exp Prepaid Insurance	Gas Only
740	EDG - Corporate	431801	Int Exp on Cash Adv from EDE	Gas Only
740	EDG - Corporate	432000	Afudc - Credit (Debt)	Gas Only
740	EDG - Corporate	488330	Tax Remuneration Gas	Gas Only
740	EDG - Corporate	901001	Customer Service Mgmt & Admin	Gas Only

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740	EDG - Corporate	901025	Safety Exp-Customer Service	Gas Only
740	EDG - Corporate	901042	Outside Printing-Customer Serv	Gas Only
740	EDG - Corporate	901201	Mgmt & Administrative - Accoun	Gas Only
740	EDG - Corporate	902000	Read Meters - Gas	Gas Only
740	EDG - Corporate	903002	Collection Activities - Gas	Gas Only
740	EDG - Corporate	903022	Cust Serv Accounting - Ele/Gas	Gas Only
740	EDG - Corporate	903023	Remittance Processing	Gas Only
740	EDG - Corporate	903028	Credit & Collections	Gas Only
740	EDG - Corporate	903046	Micro Software-Rev Acct	Gas Only
740	EDG - Corporate	903110	Billing Of Metered Accts-Elec	Gas Only
740	EDG - Corporate	903148	Banking Fees - Mercantile	Gas Only
740	EDG - Corporate	903149	Banking Fees - Bank of NY	Gas Only
740	EDG - Corporate	903150	Rating Agency Fees	Gas Only
740	EDG - Corporate	903151	Banking Fees - UMB	Gas Only
740	EDG - Corporate	904300	Uncollectible Acct Exp-Gas	Gas Only
740	EDG - Corporate	905023	Building Operations-Cust Accts	Gas Only
740	EDG - Corporate	905031	General Office Exp-Cust Acct	Gas Only
740	EDG - Corporate	907101	Customer Service Supervision	Gas Only
740	EDG - Corporate	908043	Customer Assistance-Cust Serv	Gas Only
740	EDG - Corporate	909231	Info & Instruct Ad - Radio	Gas Only
740	EDG - Corporate	909233	Info & Instruct Ad - Newsppr	Gas Only
740	EDG - Corporate	909241	Info & Instr Ad - Gas - Radio	Gas Only
740	EDG - Corporate	909242	Info & Instr Ad - Gas - TV	Gas Only
740	EDG - Corporate	909243	Info & Instr Ad - Gas - Newspp	Gas Only
740	EDG - Corporate	909245	Info & Instr Ad - Gas - Sch Pb	Gas Only
740	EDG - Corporate	909246	Info & Instr Ad - Gas - Other	Gas Only
740	EDG - Corporate	909316	Other Promotion	Gas Only
740	EDG - Corporate	910740	Communications M&A	Gas Only
740	EDG - Corporate	912002	Municipal Activities	Gas Only
740	EDG - Corporate	912011	Conferences	Gas Only
740	EDG - Corporate	912025	New Business-Cust Serv	Gas Only
740	EDG - Corporate	912113	Ed Admin-Labor Veh & Other	Gas Only
740	EDG - Corporate	920000	Admin & General Salaries - Gas	Gas Only
740	EDG - Corporate	920001	EDE Billed Services - PR	Gas Only
740	EDG - Corporate	920101	Mgmt & Admin - Executives	Gas Only

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740	EDG - Corporate	920102	Executive Stock Option Exp	Gas Only
740	EDG - Corporate	920103	Executive Performance Shares	Gas Only
740	EDG - Corporate	920104	Restricted Stock Awards	Gas Only
740	EDG - Corporate	920201	Mgmt & Admin - Salaries-Acct	Gas Only
740	EDG - Corporate	920261	General Recordsaccounting	Gas Only
740	EDG - Corporate	920264	Accounts Payable-Accounting	Gas Only
740	EDG - Corporate	920301	Mgmt & Admin - Field Safety Ad	Gas Only
740	EDG - Corporate	920449	Mgmt & Admini - Salaries-Info	Gas Only
740	EDG - Corporate	920450	Personnel - Salary - Info Serv	Gas Only
740	EDG - Corporate	920501	Mgmt & Admini - Salaries-Hr	Gas Only
740	EDG - Corporate	920503	Payroll Activi-Labor Only-Hr	Gas Only
740	EDG - Corporate	920504	Personnel Activi-Lbr Only-Hr	Gas Only
740	EDG - Corporate	920505	Train Program Dev - Labor-Hr	Gas Only
740	EDG - Corporate	920601	Mgmt & Admin-General Services	Gas Only
740	EDG - Corporate	920615	Purchasing Activities-Gen Serv	Gas Only
740	EDG - Corporate	920666	Receive & Deliver Company Mail	Gas Only
740	EDG - Corporate	920669	General Service Activities	Gas Only
740	EDG - Corporate	920701	Mgmt & Admin-Sal-Other Gen Off	Gas Only
740	EDG - Corporate	920703	Reporting Activities - Gen Off	Gas Only
740	EDG - Corporate	921000	Office Supplies & Exp - Gas	Gas Only
740	EDG - Corporate	921001	EDE Billed Services - Other	Gas Only
740	EDG - Corporate	921011	Conv & Seminars-EDG	Gas Only
740	EDG - Corporate	921045	Safety Expenses - EDG	Gas Only
740	EDG - Corporate	921050	Ap Vendor Discount	Gas Only
740	EDG - Corporate	921102	Mgmt & Admin-Exp-Executives	Gas Only
740	EDG - Corporate	921104	United Way Expenses	Gas Only
740	EDG - Corporate	921202	Mgmt & Admin-Accounting	Gas Only
740	EDG - Corporate	921211	Conv & Seminar-Acct	Gas Only
740	EDG - Corporate	921244	Microfilming Expenses-Acct	Gas Only
740	EDG - Corporate	921300	Pcb Oil & Used Oil	Gas Only
740	EDG - Corporate	921301	Mgmt & Admin - Exp - Field Saf	Gas Only
740	EDG - Corporate	921305	Required Certification Expense	Gas Only
740	EDG - Corporate	921306	Professional Membership & Dues	Gas Only

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740	EDG - Corporate	921311	Conv & Seminars - Envir&Safety	Gas Only
740	EDG - Corporate	921325	Misc Environmental Expenses	Gas Only
740	EDG - Corporate	921402	Return Postage	Gas Only
740	EDG - Corporate	921403	Offsite Expenses	Gas Only
740	EDG - Corporate	921411	Conv & Seminar-Computer Serv	Gas Only
740	EDG - Corporate	921449	Mgmt & Admin Exp - Info Serv	Gas Only
740	EDG - Corporate	921470	Hardware Maintenance	Gas Only
740	EDG - Corporate	921471	Software Purchases	Gas Only
740	EDG - Corporate	921473	Data Processing Supplies	Gas Only
740	EDG - Corporate	921474	Software Maintenance	Gas Only
740	EDG - Corporate	921475	Telecommunications	Gas Only
740	EDG - Corporate	921484	Manuals	Gas Only
740	EDG - Corporate	921502	Mgmt & Administrative - Exp-Hr	Gas Only
740	EDG - Corporate	921506	Train Program Devel-No Lab-Hr	Gas Only
740	EDG - Corporate	921516	Recruiting - No Labor-Hr	Gas Only
740	EDG - Corporate	921602	Mgmt & Admin-Exp	Gas Only
740	EDG - Corporate	921603	General Office Matrls & Sup	Gas Only
740	EDG - Corporate	921625	Safety Exp-Bldg Serv	Gas Only
740	EDG - Corporate	921648	Utilities	Gas Only
740	EDG - Corporate	921654	Printing Expenses	Gas Only
740	EDG - Corporate	921667	Rec & Del Company Mail - Exp	Gas Only
740	EDG - Corporate	921700	Pc Supplies Charged-Oth Areas	Gas Only
740	EDG - Corporate	921702	Mgmt & Admin - Expenses	Gas Only
740	EDG - Corporate	921703	Other General Office	Gas Only
740	EDG - Corporate	921711	Conv & Seminar-Fras	Gas Only
740	EDG - Corporate	921717	Employee Clothing	Gas Only
740	EDG - Corporate	921723	Forecasting - Other Expenses	Gas Only
740	EDG - Corporate	921775	General Services Supplies	Gas Only
740	EDG - Corporate	921776	Microcomputer Supplies	Gas Only
740	EDG - Corporate	923045	Outside Services	Gas Only
740	EDG - Corporate	923046	Outside Services - EDG Only	Gas Only
740	EDG - Corporate	923509	Outside Services - Training	Gas Only
740	EDG - Corporate	923514	Outside Services - 401K Plan	Gas Only
740	EDG - Corporate	924000	Property Insurance	Gas Only
740	EDG - Corporate	925300	Injuries & Damages - EDG	Gas Only

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740	EDG - Corporate	925301	Workmans Comp - Gas	Gas Only
740	EDG - Corporate	926147	FAS87 Reg Asset Amort Exp	Gas Only
740	EDG - Corporate	926148	FAS87 Pens - Elec/Gas (GAAP)	Gas Only
740	EDG - Corporate	926149	FAS87 Pens - Reg Asset (5yr)	Gas Only
740	EDG - Corporate	926201	Dental Plan	Gas Only
740	EDG - Corporate	926202	Vision Plan	Gas Only
740	EDG - Corporate	926203	EDG Long-Term Disability	Gas Only
740	EDG - Corporate	926215	Comp Exp Employee Stk Purch	Gas Only
740	EDG - Corporate	926216	Employee Information	Gas Only
740	EDG - Corporate	926217	Flowers	Gas Only
740	EDG - Corporate	926219	Other Employee Benefits	Gas Only
740	EDG - Corporate	926222	Group Life Insurance	Gas Only
740	EDG - Corporate	926225	Executive Physicals	Gas Only
740	EDG - Corporate	926227	Acc Death & Dismemb - Benefit	Gas Only
740	EDG - Corporate	926230	Flex Benefit Plan Expense	Gas Only
740	EDG - Corporate	926327	FAS106 HC - Reg Asst Amort Exp	Gas Only
740	EDG - Corporate	926328	FAS106 HC - Elec/Gas (GAAP)	Gas Only
740	EDG - Corporate	926329	Healthcare - Electric/Gas	Gas Only
740	EDG - Corporate	926555	401K - Electric/Gas	Gas Only
740	EDG - Corporate	928000	Regulatory Commission Exp- Corp	Gas Only
740	EDG - Corporate	929000	Duplicate Charges Credit	Gas Only
740	EDG - Corporate	930210	Industry Association Dues	Gas Only
740	EDG - Corporate	930220	Dir-Stkhldr & Oth Investor Exp	Gas Only
740	EDG - Corporate	930230	Conflict Resolution Hotline	Gas Only
740	EDG - Corporate	930248	Chamber Of Commerce Dues	Gas Only
740	EDG - Corporate	931026	Equipment Rental-Bld Serv	Gas Only
740	EDG - Corporate	931281	Building Rental	Gas Only
740	EDG - Corporate	935024	Building & Grounds Maintenance	Gas Only
740	EDG - Corporate	935289	Supplies-Info Serv	Gas Only
740	EDG - Corporate	935346	Furniture Maintenance	Gas Only
740	EDG - Corporate	935389	Office Equipment Maintenance	Gas Only
740	EDG - Corporate	935520	Telephone Expenses-Telecomm	Gas Only
740	EDG - Corporate	G84480	Energy Trading-Gas	Gas Only

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740	EDG - Corporate	G84481	Energy Accounting-Gas	Gas Only
740	EDG - Corporate	G87000	Ops Supervision and Engin	Gas Only
740	EDG - Corporate	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
740	EDG - Corporate	G87401	Perf Distrib Main Locates-Gas	Gas Only
740	EDG - Corporate	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
740	EDG - Corporate	G88000	Dist Ops Other Expense	Gas Only
740	EDG - Corporate	G88001	Co Used Gas O&M Offset	Gas Only
740	EDG - Corporate	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
741	EDG Corp-Meter Shop	100060	Projects Empire Gas Northwest	Gas Only
741	EDG Corp-Meter Shop	100070	Projects Empire Gas South	Gas Only
741	EDG Corp-Meter Shop	100080	Projects Empire Gas Corporate	Gas Only
741	EDG Corp-Meter Shop	107000	Cwip-Electric/Gas	Gas Only
741	EDG Corp-Meter Shop	108001	Retirement WIP - Gas	Gas Only
741	EDG Corp-Meter Shop	143995	Inventory Customer Sales	Gas Only
741	EDG Corp-Meter Shop	184392	Transp Clring - Light Duty-Gas	Gas Only
741	EDG Corp-Meter Shop	184915	Small Tools	Gas Only
741	EDG Corp-Meter Shop	902000	Read Meters - Gas	Gas Only
741	EDG Corp-Meter Shop	920000	Admin & General Salaries - Gas	Gas Only
741	EDG Corp-Meter Shop	921000	Office Supplies & Exp - Gas	Gas Only
741	EDG Corp-Meter Shop	921011	Conv & Seminars-EDG	Gas Only
741	EDG Corp-Meter Shop	921045	Safety Expenses - EDG	Gas Only
741	EDG Corp-Meter Shop	921075	Telecommunications - EDG	Gas Only
741	EDG Corp-Meter Shop	921474	Software Maintenance	Gas Only
741	EDG Corp-Meter Shop	921717	Employee Clothing	Gas Only
741	EDG Corp-Meter Shop	931281	Building Rental	Gas Only
741	EDG Corp-Meter Shop	935024	Building & Grounds Maintenance	Gas Only
741	EDG Corp-Meter Shop	935520	Telephone Expenses-Telecomm	Gas Only
741	EDG Corp-Meter Shop	G87000	Ops Supervision and Engin	Gas Only
741	EDG Corp-Meter Shop	G87500	Dist Meas & Reg Stat-General	Gas Only
741	EDG Corp-Meter Shop	G87700	Dist Meas & Reg Stat-City Gate	Gas Only
741	EDG Corp-Meter Shop	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
741	EDG Corp-Meter Shop	G87900	Dist Customer Installations	Gas Only
741	EDG Corp-Meter Shop	G88000	Dist Ops Other Expense	Gas Only
741	EDG Corp-Meter Shop	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
741	EDG Corp-Meter Shop	G88900	DsMnt Meas & Reg Stat Eq-Gen	Gas Only



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741	EDG Corp-Meter Shop	G89000	Ds Mnt Meas & Reg Stat Eq-Ind	Gas Only
741	EDG Corp-Meter Shop	G89100	Ds Mnt Ms & Reg Stat Eq-City G	Gas Only
741	EDG Corp-Meter Shop	G89200	Dist Maint of Services	Gas Only
741	EDG Corp-Meter Shop	G89300	Dist Maint Meters & Hse Regs	Gas Only
750	EDG - North Region	100050	Projects Empire Gas North	Gas Only
750	EDG - North Region	107000	Cwip-Electric/Gas	Gas Only
750	EDG - North Region	108001	Retirement WIP - Gas	Gas Only
750	EDG - North Region	141000	AR Maintenance Control	Gas Only
750	EDG - North Region	143103	Misc Receivables - Gas	Gas Only
750	EDG - North Region	143999	Receivables Refund Clearing	Gas Only
750	EDG - North Region	164106	Gas Storage Est North-PEPL	Gas Only
750	EDG - North Region	164120	Gas Stored Undrgrnd North-PEPL	Gas Only
750	EDG - North Region	173200	Unbilled Rev - Empire Dist Gas	Gas Only
750	EDG - North Region	182301	Reg Asset Environ - Chilicothe	Gas Only
750	EDG - North Region	184413	FAS87 Pension - Capitalized	Gas Only
750	EDG - North Region	184415	FAS106 HC - Capitalized (GAAP)	Gas Only
750	EDG - North Region	184416	Healthcare - Capitalized	Gas Only
750	EDG - North Region	184420	Admin & General Clearing	Gas Only
750	EDG - North Region	184421	401 K Capitalized	Gas Only
750	EDG - North Region	184490	Clearing FICA Asset Portion	Gas Only
750	EDG - North Region	184491	Clear FUI to Assets	Gas Only
750	EDG - North Region	184492	Clear SUI to Assets	Gas Only
750	EDG - North Region	191120	Unrecov PGC Actual-North-PEPL	Gas Only
750	EDG - North Region	191420	Actual Cost Adjust-NO-PEPL	Gas Only
750	EDG - North Region	191620	Unrecov PGA Est NO-PEPL	Gas Only
750	EDG - North Region	191820	ACA Carrying Costs-NO	Gas Only
750	EDG - North Region	191821	ACA Interup CC-N	Gas Only
750	EDG - North Region	191830	ACA Carrying Costs-NW	Gas Only
750	EDG - North Region	232006	AP Natural Gas Estimate	Gas Only
750	EDG - North Region	232820	AP Nat Gas North-PEPL	Gas Only
750	EDG - North Region	252300	Cust Advances for Const-Gas	Gas Only
750	EDG - North Region	253015	Other Def Cr Cashout Holding	Gas Only

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750	EDG - North Region	408143	Prov-FOAB Taxes - Gas	Gas Only
750	EDG - North Region	408531	Prov-Fed Unempl Cmpens Tax-Gas	Gas Only
750	EDG - North Region	408532	Prov-St Unempl Compens Tax-Gas	Gas Only
750	EDG - North Region	419022	Interest Income ACA-CC	Gas Only
750	EDG - North Region	431202	Interest Expense ACA-CC	Gas Only
750	EDG - North Region	904300	Uncollectible Acct Exp-Gas	Gas Only
750	EDG - North Region	920001	EDE Billed Services - PR	Gas Only
750	EDG - North Region	921000	Office Supplies & Exp - Gas	Gas Only
750	EDG - North Region	921001	EDE Billed Services - Other	Gas Only
750	EDG - North Region	926147	FAS87 Reg Asset Amort Exp	Gas Only
750	EDG - North Region	926148	FAS87 Pens - Elec/Gas (GAAP)	Gas Only
750	EDG - North Region	926149	FAS87 Pens - Reg Asset (5yr)	Gas Only
750	EDG - North Region	926327	FAS106 HC - Reg Asst Amort Exp	Gas Only
750	EDG - North Region	926328	FAS106 HC - Elec/Gas (GAAP)	Gas Only
750	EDG - North Region	926329	Healthcare - Electric/Gas	Gas Only
750	EDG - North Region	926555	401K - Electric/Gas	Gas Only
750	EDG - North Region	G80400	Natural Gas City Gate Purchase	Gas Only
750	EDG - North Region	G80510	Purchased Gas Cost Adjustments	Gas Only
750	EDG - North Region	G80810	Gas Withdrawn From Storage Db	Gas Only
750	EDG - North Region	G80820	Gas Delivered to Storage Cr	Gas Only
750	EDG - North Region	G85601	Electric Bills - Rectifiers	Gas Only
751	EDG - North - Chillicothe SC	100050	Projects Empire Gas North	Gas Only
751	EDG - North - Chillicothe SC	100070	Projects Empire Gas South	Gas Only
751	EDG - North - Chillicothe SC	100080	Projects Empire Gas Corporate	Gas Only
751	EDG - North - Chillicothe SC	107000	Cwip-Electric/Gas	Gas Only
751	EDG - North - Chillicothe SC	108001	Retirement WIP - Gas	Gas Only
751	EDG - North - Chillicothe SC	142301	A/R Manual Unbil Transport-Gas	Gas Only
751	EDG - North - Chillicothe SC	143103	Misc Receivables - Gas	Gas Only
751	EDG - North - Chillicothe SC	143203	Employee Acct Rec EDG	Gas Only
751	EDG - North - Chillicothe SC	154801	Materials - EDG	Gas Only

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751	EDG - North - Chillicothe SC	154802	Minor Materials - Gas	Gas Only
751	EDG - North - Chillicothe SC	163801	EDG Stores Expense	Gas Only
751	EDG - North - Chillicothe SC	173200	Unbilled Rev - Empire Dist Gas	Gas Only
751	EDG - North - Chillicothe SC	184017	Misc Capital Clearing - Gas	Gas Only
751	EDG - North - Chillicothe SC	184392	Transp Clring - Light Duty-Gas	Gas Only
751	EDG - North - Chillicothe SC	184396	Transp Clrng - Heavy Duty-Gas	Gas Only
751	EDG - North - Chillicothe SC	184416	Healthcare - Capitalized	Gas Only
751	EDG - North - Chillicothe SC	184915	Small Tools	Gas Only
751	EDG - North - Chillicothe SC	191120	Unrecov PGC Actual-North- PEPL	Gas Only
751	EDG - North - Chillicothe SC	191320	Unrecov PGC Unbilled-NO- PEPL	Gas Only
751	EDG - North - Chillicothe SC	191420	Actual Cost Adjust-NO-PEPL	Gas Only
751	EDG - North - Chillicothe SC	191620	Unrecov PGA Est NO-PEPL	Gas Only
751	EDG - North - Chillicothe SC	228230	AccProv Inj&Damg-PubLiabGas	Gas Only
751	EDG - North - Chillicothe SC	232800	Accts Pay-Empire District Gas	Gas Only
751	EDG - North - Chillicothe SC	235300	Customer Deposits - Gas	Gas Only
751	EDG - North - Chillicothe SC	236931	City Tax Or Fee Accr Gas	Gas Only
751	EDG - North - Chillicothe SC	237450	Interest on Customer Dep Gas	Gas Only
751	EDG - North - Chillicothe SC	253006	Def Environ Liab-Chillicothe	Gas Only
751	EDG - North - Chillicothe SC	253015	Other Def Cr Cashout Holding	Gas Only
751	EDG - North - Chillicothe SC	403000	Depreciation Expense	Gas Only
751	EDG - North - Chillicothe SC	408930	Prov-City Tax Or Fee-Elect/Gas	Gas Only
751	EDG - North - Chillicothe SC	415000	Rev Merch Jobbing & Ctrct Wrk	Gas Only
751	EDG - North - Chillicothe SC	416000	Exp Merch Jobbing & Ctrct Wrk	Gas Only
751	EDG - North - Chillicothe SC	426114	Donations	Gas Only
751	EDG - North - Chillicothe SC	426413	Civic Activities	Gas Only
751	EDG - North - Chillicothe SC	480030	Residential Gas Sales	Gas Only
751	EDG - North - Chillicothe SC	481030	Commercial Firm Gas Revenue	Gas Only
751	EDG - North - Chillicothe SC	481530	Industrial Firm Gas Revenue	Gas Only
751	EDG - North - Chillicothe SC	482030	Oth Pub Auth Gas Rev	Gas Only
751	EDG - North - Chillicothe SC	484030	Interdepartmental Sales Gas	Gas Only
751	EDG - North - Chillicothe SC	487030	Forfeited Discounts Gas	Gas Only
751	EDG - North - Chillicothe SC	488130	Returned Check Chgs Gas	Gas Only
751	EDG - North - Chillicothe SC	488230	Reconnect Charges Gas	Gas Only

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751	EDG - North - Chillicothe SC	488231	Disconnect Charges - Gas	Gas Only
751	EDG - North - Chillicothe SC	489331	Commercial Firm Transport Rev	Gas Only
751	EDG - North - Chillicothe SC	489333	Commercial Transprt Rev	Gas Only
751	EDG - North - Chillicothe SC	489334	Industrial Transprt Rev	Gas Only
751	EDG - North - Chillicothe SC	902000	Read Meters - Gas	Gas Only
751	EDG - North - Chillicothe SC	904300	Uncollectible Acct Exp-Gas	Gas Only
751	EDG - North - Chillicothe SC	909236	Info & Instruct Ad - Other	Gas Only
751	EDG - North - Chillicothe SC	920000	Admin & General Salaries - Gas	Gas Only
751	EDG - North - Chillicothe SC	920101	Mgmt & Admin - Executives	Gas Only
751	EDG - North - Chillicothe SC	920888	Special Projects Labor	Gas Only
751	EDG - North - Chillicothe SC	921000	Office Supplies & Exp - Gas	Gas Only
751	EDG - North - Chillicothe SC	921011	Conv & Seminars-EDG	Gas Only
751	EDG - North - Chillicothe SC	921045	Safety Expenses - EDG	Gas Only
751	EDG - North - Chillicothe SC	921075	Telecommunications - EDG	Gas Only
751	EDG - North - Chillicothe SC	921102	Mgmt & Admin-Exp-Executives	Gas Only
751	EDG - North - Chillicothe SC	921325	Misc Environmental Expenses	Gas Only
751	EDG - North - Chillicothe SC	921469	Hardware Purchases	Gas Only
751	EDG - North - Chillicothe SC	921702	Mgmt & Admin - Expenses	Gas Only
751	EDG - North - Chillicothe SC	921705	Regulatory Applications - Exp	Gas Only
751	EDG - North - Chillicothe SC	921717	Employee Clothing	Gas Only
751	EDG - North - Chillicothe SC	921888	Special Projects Other	Gas Only
751	EDG - North - Chillicothe SC	923046	Outside Services - EDG Only	Gas Only
751	EDG - North - Chillicothe SC	925300	Injuries & Damages - EDG	Gas Only
751	EDG - North - Chillicothe SC	926218	Coffeeroom Supplies	Gas Only
751	EDG - North - Chillicothe SC	930248	Chamber Of Commerce Dues	Gas Only
751	EDG - North - Chillicothe SC	931281	Building Rental	Gas Only
751	EDG - North - Chillicothe SC	935024	Building & Grounds Maintenance	Gas Only
751	EDG - North - Chillicothe SC	935026	Building Maintenance	Gas Only
751	EDG - North - Chillicothe SC	935520	Telephone Expenses-Telecomm	Gas Only
751	EDG - North - Chillicothe SC	G80501	Cost of Unbilled Revenue	Gas Only
751	EDG - North - Chillicothe SC	G80510	Purchased Gas Cost Adjustments	Gas Only
751	EDG - North - Chillicothe SC	G85600	Trans Mains Expense	Gas Only
751	EDG - North - Chillicothe SC	G85601	Electric Bills - Rectifiers	Gas Only
751	EDG - North - Chillicothe SC	G85610	Trans ROW Clearng GR-2009-	Gas Only

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751	EDG - North - Chillicothe SC	G87000	Ops Supervision and Engin	Gas Only
751	EDG - North - Chillicothe SC	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
751	EDG - North - Chillicothe SC	G87401	Perf Distrib Main Locates-Gas	Gas Only
751	EDG - North - Chillicothe SC	G87402	Routine Leak Surv Mains & Svcs	Gas Only
751	EDG - North - Chillicothe SC	G87500	Dist Meas & Reg Stat-General	Gas Only
751	EDG - North - Chillicothe SC	G87700	Dist Meas & Reg Stat-City Gate	Gas Only
751	EDG - North - Chillicothe SC	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
751	EDG - North - Chillicothe SC	G87801	Perf Connects/Discon/Recon-Gas	Gas Only
751	EDG - North - Chillicothe SC	G87900	Dist Customer Installations	Gas Only
751	EDG - North - Chillicothe SC	G88000	Dist Ops Other Expense	Gas Only
751	EDG - North - Chillicothe SC	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
751	EDG - North - Chillicothe SC	G88701	PerfMaint3rdPartyDmg-UGDistGas	Gas Only
751	EDG - North - Chillicothe SC	G89200	Dist Maint of Services	Gas Only
760	EDG - Northwest Region	100060	Projects Empire Gas Northwest	Gas Only
760	EDG - Northwest Region	107000	Cwip-Electric/Gas	Gas Only
760	EDG - Northwest Region	108001	Retirement WIP - Gas	Gas Only
760	EDG - Northwest Region	141015	AR Refund Control	Gas Only
760	EDG - Northwest Region	143103	Misc Receivables - Gas	Gas Only
760	EDG - Northwest Region	164107	Gas Storage Est NW-ANR	Gas Only
760	EDG - Northwest Region	164130	Gas Stored Undrgrnd NW-ANR	Gas Only
760	EDG - Northwest Region	173200	Unbilled Rev - Empire Dist Gas	Gas Only
760	EDG - Northwest Region	184413	FAS87 Pension - Capitalized	Gas Only
760	EDG - Northwest Region	184415	FAS106 HC - Capitalized (GAAP)	Gas Only
760	EDG - Northwest Region	184416	Healthcare - Capitalized	Gas Only
760	EDG - Northwest Region	184420	Admin & General Clearing	Gas Only
760	EDG - Northwest Region	184421	401 K Capitalized	Gas Only
760	EDG - Northwest Region	184490	Clearing FICA Asset Portion	Gas Only
760	EDG - Northwest Region	184491	Clear FUI to Assets	Gas Only
760	EDG - Northwest Region	184492	Clear SUI to Assets	Gas Only
760	EDG - Northwest Region	191130	Unrecov PGC Actual-NW-ANR	Gas Only
760	EDG - Northwest Region	191430	Actual Cost Adjust-NW-ANR	Gas Only

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760	EDG - Northwest Region	191630	Unrecov PGA Est NW-ANR	Gas Only
760	EDG - Northwest Region	191830	ACA Carrying Costs-NW	Gas Only
760	EDG - Northwest Region	232006	AP Natural Gas Estimate	Gas Only
760	EDG - Northwest Region	232810	AP Nat Gas South-SS	Gas Only
760	EDG - Northwest Region	232830	AP Nat Gas NW-ANR	Gas Only
760	EDG - Northwest Region	253015	Other Def Cr Cashout Holding	Gas Only
760	EDG - Northwest Region	408143	Prov-FOAB Taxes - Gas	Gas Only
760	EDG - Northwest Region	408531	Prov-Fed Unempl Cmpens Tax- Gas	Gas Only
760	EDG - Northwest Region	408532	Prov-St Unempl Compens Tax- Gas	Gas Only
760	EDG - Northwest Region	419022	Interest Income ACA-CC	Gas Only
760	EDG - Northwest Region	431202	Interest Expense ACA-CC	Gas Only
760	EDG - Northwest Region	904300	Uncollectible Acct Exp-Gas	Gas Only
760	EDG - Northwest Region	920001	EDE Billed Services - PR	Gas Only
760	EDG - Northwest Region	921000	Office Supplies & Exp - Gas	Gas Only
760	EDG - Northwest Region	921001	EDE Billed Services - Other	Gas Only
760	EDG - Northwest Region	926147	FAS87 Reg Asset Amort Exp	Gas Only
760	EDG - Northwest Region	926148	FAS87 Pens - Elec/Gas (GAAP)	Gas Only
760	EDG - Northwest Region	926149	FAS87 Pens - Reg Asset (5yr)	Gas Only
760	EDG - Northwest Region	926327	FAS106 HC - Reg Asst Amort Exp	Gas Only
760	EDG - Northwest Region	926328	FAS106 HC - Elec/Gas (GAAP)	Gas Only
760	EDG - Northwest Region	926329	Healthcare - Electric/Gas	Gas Only
760	EDG - Northwest Region	926555	401K - Electric/Gas	Gas Only
760	EDG - Northwest Region	935024	Building & Grounds Maintenance	Gas Only
760	EDG - Northwest Region	G80400	Natural Gas City Gate Purchase	Gas Only
760	EDG - Northwest Region	G80510	Purchased Gas Cost Adjustments	Gas Only
760	EDG - Northwest Region	G80810	Gas Withdrawn From Storage Db	Gas Only
760	EDG - Northwest Region	G80820	Gas Delivered to Storage Cr	Gas Only
761	EDG - NW - Maryville SC	100050	Projects Empire Gas North	Gas Only
761	EDG - NW - Maryville SC	100060	Projects Empire Gas Northwest	Gas Only
761	EDG - NW - Maryville SC	100070	Projects Empire Gas South	Gas Only

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761	EDG - NW - Maryville SC	100080	Projects Empire Gas Corporate	Gas Only
761	EDG - NW - Maryville SC	107000	Cwip-Electric/Gas	Gas Only
761	EDG - NW - Maryville SC	108001	Retirement WIP - Gas	Gas Only
761	EDG - NW - Maryville SC	135280	Other Working Fnd-Emp Cash Adv	Gas Only
761	EDG - NW - Maryville SC	142301	A/R Manual Unbil Transport-Gas	Gas Only
761	EDG - NW - Maryville SC	143103	Misc Receivables - Gas	Gas Only
761	EDG - NW - Maryville SC	143203	Employee Acct Rec EDG	Gas Only
761	EDG - NW - Maryville SC	143995	Inventory Customer Sales	Gas Only
761	EDG - NW - Maryville SC	154801	Materials - EDG	Gas Only
761	EDG - NW - Maryville SC	154802	Minor Materials - Gas	Gas Only
761	EDG - NW - Maryville SC	163801	EDG Stores Expense	Gas Only
761	EDG - NW - Maryville SC	163802	Conv & Seminars - Stores - Gas	Gas Only
761	EDG - NW - Maryville SC	173200	Unbilled Rev - Empire Dist Gas	Gas Only
761	EDG - NW - Maryville SC	184017	Misc Capital Clearing - Gas	Gas Only
761	EDG - NW - Maryville SC	184314	Veh Maint 2 2 1/2 3 & Flatbeds	Gas Only
761	EDG - NW - Maryville SC	184392	Transp Clring - Light Duty-Gas	Gas Only
761	EDG - NW - Maryville SC	184396	Transp Clrng - Heavy Duty-Gas	Gas Only
761	EDG - NW - Maryville SC	184915	Small Tools	Gas Only
761	EDG - NW - Maryville SC	191130	Unrecov PGC Actual-NW-ANR	Gas Only
761	EDG - NW - Maryville SC	191330	Unrecov PGC UnbilId-NW-ANR	Gas Only
761	EDG - NW - Maryville SC	191430	Actual Cost Adjust-NW-ANR	Gas Only
761	EDG - NW - Maryville SC	191630	Unrecov PGA Est NW-ANR	Gas Only
761	EDG - NW - Maryville SC	235300	Customer Deposits - Gas	Gas Only
761	EDG - NW - Maryville SC	236931	City Tax Or Fee Accr Gas	Gas Only
761	EDG - NW - Maryville SC	237450	Interest on Customer Dep Gas	Gas Only
761	EDG - NW - Maryville SC	252300	Cust Advances for Const-Gas	Gas Only
761	EDG - NW - Maryville SC	253015	Other Def Cr Cashout Holding	Gas Only
761	EDG - NW - Maryville SC	403000	Depreciation Expense	Gas Only
761	EDG - NW - Maryville SC	408930	Prov-City Tax Or Fee-Elect/Gas	Gas Only
761	EDG - NW - Maryville SC	415000	Rev Merch Jobbing & Ctrct Wrk	Gas Only
761	EDG - NW - Maryville SC	416000	Exp Merch Jobbing & Ctrct Wrk	Gas Only
761	EDG - NW - Maryville SC	426114	Donations	Gas Only
761	EDG - NW - Maryville SC	426413	Civic Activities	Gas Only
761	EDG - NW - Maryville SC	480030	Residential Gas Sales	Gas Only

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761	EDG - NW - Maryville SC	481030	Commercial Firm Gas Revenue	Gas Only
761	EDG - NW - Maryville SC	481530	Industrial Firm Gas Revenue	Gas Only
761	EDG - NW - Maryville SC	482030	Oth Pub Auth Gas Rev	Gas Only
761	EDG - NW - Maryville SC	484030	Interdepartmental Sales Gas	Gas Only
761	EDG - NW - Maryville SC	487030	Forfeited Discounts Gas	Gas Only
761	EDG - NW - Maryville SC	488130	Returned Check Chgs Gas	Gas Only
761	EDG - NW - Maryville SC	488230	Reconnect Charges Gas	Gas Only
761	EDG - NW - Maryville SC	488231	Disconnect Charges - Gas	Gas Only
761	EDG - NW - Maryville SC	489331	Commercial Firm Transport Rev	Gas Only
761	EDG - NW - Maryville SC	489333	Commercial Transprt Rev	Gas Only
761	EDG - NW - Maryville SC	489334	Industrial Transprt Rev	Gas Only
761	EDG - NW - Maryville SC	902000	Read Meters - Gas	Gas Only
761	EDG - NW - Maryville SC	920000	Admin & General Salaries - Gas	Gas Only
761	EDG - NW - Maryville SC	920101	Mgmt & Admin - Executives	Gas Only
761	EDG - NW - Maryville SC	921000	Office Supplies & Exp - Gas	Gas Only
761	EDG - NW - Maryville SC	921011	Conv & Seminars-EDG	Gas Only
761	EDG - NW - Maryville SC	921045	Safety Expenses - EDG	Gas Only
761	EDG - NW - Maryville SC	921075	Telecommunications - EDG	Gas Only
761	EDG - NW - Maryville SC	921717	Employee Clothing	Gas Only
761	EDG - NW - Maryville SC	925300	Injuries & Damages - EDG	Gas Only
761	EDG - NW - Maryville SC	926218	Coffeeroom Supplies	Gas Only
761	EDG - NW - Maryville SC	929000	Duplicate Charges Credit	Gas Only
761	EDG - NW - Maryville SC	935024	Building & Grounds Maintenance	Gas Only
761	EDG - NW - Maryville SC	935026	Building Maintenance	Gas Only
761	EDG - NW - Maryville SC	935520	Telephone Expenses-Telecomm	Gas Only
761	EDG - NW - Maryville SC	G80501	Cost of Unbilled Revenue	Gas Only
761	EDG - NW - Maryville SC	G80510	Purchased Gas Cost Adjustments	Gas Only
761	EDG - NW - Maryville SC	G85601	Electric Bills - Rectifiers	Gas Only
761	EDG - NW - Maryville SC	G85610	Trans ROW Clearng GR-2009- 0434	Gas Only
761	EDG - NW - Maryville SC	G87000	Ops Supervision and Engin	Gas Only
761	EDG - NW - Maryville SC	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
761	EDG - NW - Maryville SC	G87401	Perf Distrib Main Locates-Gas	Gas Only
761	EDG - NW - Maryville SC	G87402	Routine Leak Surv Mains & Svcs	Gas Only



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761	EDG - NW - Maryville SC	G87500	Dist Meas & Reg Stat-General	Gas Only
761	EDG - NW - Maryville SC	G87700	Dist Meas & Reg Stat-City Gate	Gas Only
761	EDG - NW - Maryville SC	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
761	EDG - NW - Maryville SC	G87801	Perf Connects/Discon/Recon-Gas	Gas Only
761	EDG - NW - Maryville SC	G87900	Dist Customer Installations	Gas Only
761	EDG - NW - Maryville SC	G88000	Dist Ops Other Expense	Gas Only
761	EDG - NW - Maryville SC	G88001	Co Used Gas O&M Offset	Gas Only
761	EDG - NW - Maryville SC	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
761	EDG - NW - Maryville SC	G89000	Ds Mnt Meas & Reg Stat Eq-Ind	Gas Only
761	EDG - NW - Maryville SC	G89200	Dist Maint of Services	Gas Only
770	EDG - South Region	100070	Projects Empire Gas South	Gas Only
770	EDG - South Region	107000	Cwip-Electric/Gas	Gas Only
770	EDG - South Region	108001	Retirement WIP - Gas	Gas Only
770	EDG - South Region	142301	A/R Manual Unbil Transport-Gas	Gas Only
770	EDG - South Region	143103	Misc Receivables - Gas	Gas Only
770	EDG - South Region	144500	Bad Debt Reserve - Gas	Gas Only
770	EDG - South Region	164100	Gas Storage Est South-SS	Gas Only
770	EDG - South Region	164110	Gas Stored Undergrnd South-SS	Gas Only
770	EDG - South Region	173200	Unbilled Rev - Empire Dist Gas	Gas Only
770	EDG - South Region	174005	Exchange Gas Receivable PEPL	Gas Only
770	EDG - South Region	175100	Derivative Inst Assets-Current	Gas Only
770	EDG - South Region	175500	Deriv Inst Assets-NonCurrent	Gas Only
770	EDG - South Region	176100	Derivtv Instr Asset Hedge Cur	Gas Only
770	EDG - South Region	184413	FAS87 Pension - Capitalized	Gas Only
770	EDG - South Region	184415	FAS106 HC - Capitalized (GAAP)	Gas Only
770	EDG - South Region	184416	Healthcare - Capitalized	Gas Only
770	EDG - South Region	184420	Admin & General Clearing	Gas Only
770	EDG - South Region	184421	401 K Capitalized	Gas Only
770	EDG - South Region	184490	Clearing FICA Asset Portion	Gas Only
770	EDG - South Region	184491	Clear FUI to Assets	Gas Only
770	EDG - South Region	184492	Clear SUI to Assets	Gas Only
770	EDG - South Region	191110	Unrecov PGC Actual-South-SS	Gas Only
770	EDG - South Region	191310	Unrecov PGC Unbilled-SO-SS	Gas Only

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770	EDG - South Region	191410	Actual Cost Adjust-SO-SS	Gas Only
770	EDG - South Region	191510	Unrecov PGA Deriv-Realized-SO	Gas Only
770	EDG - South Region	191511	Unrecov PGA Deriv-UnrealizedSO	Gas Only
770	EDG - South Region	191610	Unrecov PGA Est SO-SS	Gas Only
770	EDG - South Region	191810	ACA Carrying Costs-SO	Gas Only
770	EDG - South Region	232006	AP Natural Gas Estimate	Gas Only
770	EDG - South Region	232810	AP Nat Gas South-SS	Gas Only
770	EDG - South Region	232850	Manual A/P Accrual EDG	Gas Only
770	EDG - South Region	236600	Property Taxes Accrued	Gas Only
770	EDG - South Region	244100	Derivative Inst Liab-Current	Gas Only
770	EDG - South Region	244500	Deriv Inst Liab-NonCurrent	Gas Only
770	EDG - South Region	253015	Other Def Cr Cashout Holding	Gas Only
770	EDG - South Region	408143	Prov-FOAB Taxes - Gas	Gas Only
770	EDG - South Region	408531	Prov-Fed Unempl Cmpens Tax-Gas	Gas Only
770	EDG - South Region	408532	Prov-St Unempl Compens Tax-Gas	Gas Only
770	EDG - South Region	415000	Rev Merch Jobbing & Ctrct Wrk	Gas Only
770	EDG - South Region	419022	Interest Income ACA-CC	Gas Only
770	EDG - South Region	431202	Interest Expense ACA-CC	Gas Only
770	EDG - South Region	480030	Residential Gas Sales	Gas Only
770	EDG - South Region	481030	Commercial Firm Gas Revenue	Gas Only
770	EDG - South Region	481530	Industrial Firm Gas Revenue	Gas Only
770	EDG - South Region	482030	Oth Pub Auth Gas Rev	Gas Only
770	EDG - South Region	489334	Industrial Transprt Rev	Gas Only
770	EDG - South Region	904300	Uncollectible Acct Exp-Gas	Gas Only
770	EDG - South Region	920001	EDE Billed Services - PR	Gas Only
770	EDG - South Region	921001	EDE Billed Services - Other	Gas Only
770	EDG - South Region	926147	FAS87 Reg Asset Amort Exp	Gas Only
770	EDG - South Region	926148	FAS87 Pens - Elec/Gas (GAAP)	Gas Only
770	EDG - South Region	926149	FAS87 Pens - Reg Asset (5yr)	Gas Only
770	EDG - South Region	926327	FAS106 HC - Reg Asst Amort Exp	Gas Only

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770	EDG - South Region	926328	FAS106 HC - Elec/Gas (GAAP)	Gas Only
770	EDG - South Region	926329	Healthcare - Electric/Gas	Gas Only
770	EDG - South Region	926555	401K - Electric/Gas	Gas Only
770	EDG - South Region	G80400	Natural Gas City Gate Purchase	Gas Only
770	EDG - South Region	G80501	Cost of Unbilled Revenue	Gas Only
770	EDG - South Region	G80510	Purchased Gas Cost Adjustments	Gas Only
770	EDG - South Region	G80520	Financial Gas Cost Adj	Gas Only
770	EDG - South Region	G80810	Gas Withdrawn From Storage Db	Gas Only
770	EDG - South Region	G80820	Gas Delivered to Storage Cr	Gas Only
771	EDG - South - Platte City SC	100070	Projects Empire Gas South	Gas Only
771	EDG - South - Platte City SC	100080	Projects Empire Gas Corporate	Gas Only
771	EDG - South - Platte City SC	107000	Cwip-Electric/Gas	Gas Only
771	EDG - South - Platte City SC	108001	Retirement WIP - Gas	Gas Only
771	EDG - South - Platte City SC	154801	Materials - EDG	Gas Only
771	EDG - South - Platte City SC	163801	EDG Stores Expense	Gas Only
771	EDG - South - Platte City SC	184017	Misc Capital Clearing - Gas	Gas Only
771	EDG - South - Platte City SC	184392	Transp Clring - Light Duty-Gas	Gas Only
771	EDG - South - Platte City SC	184396	Transp Clrng - Heavy Duty-Gas	Gas Only
771	EDG - South - Platte City SC	184915	Small Tools	Gas Only
771	EDG - South - Platte City SC	191110	Unrecov PGC Actual-South-SS	Gas Only
771	EDG - South - Platte City SC	235300	Customer Deposits - Gas	Gas Only
771	EDG - South - Platte City SC	236931	City Tax Or Fee Accr Gas	Gas Only
771	EDG - South - Platte City SC	237450	Interest on Customer Dep Gas	Gas Only
771	EDG - South - Platte City SC	253015	Other Def Cr Cashout Holding	Gas Only
771	EDG - South - Platte City SC	403000	Depreciation Expense	Gas Only
771	EDG - South - Platte City SC	408930	Prov-City Tax Or Fee-Elect/Gas	Gas Only
771	EDG - South - Platte City SC	416000	Exp Merch Jobbing & Ctrct Wrk	Gas Only
771	EDG - South - Platte City SC	426413	Civic Activities	Gas Only
771	EDG - South - Platte City SC	480030	Residential Gas Sales	Gas Only
771	EDG - South - Platte City SC	481030	Commercial Firm Gas Revenue	Gas Only
771	EDG - South - Platte City SC	481530	Industrial Firm Gas Revenue	Gas Only
771	EDG - South - Platte City SC	482030	Oth Pub Auth Gas Rev	Gas Only
771	EDG - South - Platte City SC	484030	Interdepartmental Sales Gas	Gas Only

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771	EDG - South - Platte City SC	487030	Forfeited Discounts Gas	Gas Only
771	EDG - South - Platte City SC	488130	Returned Check Chgs Gas	Gas Only
771	EDG - South - Platte City SC	488230	Reconnect Charges Gas	Gas Only
771	EDG - South - Platte City SC	488231	Disconnect Charges - Gas	Gas Only
771	EDG - South - Platte City SC	489331	Commercial Firm Transport Rev	Gas Only
771	EDG - South - Platte City SC	489333	Commercial Transprt Rev	Gas Only
771	EDG - South - Platte City SC	489334	Industrial Transprt Rev	Gas Only
771	EDG - South - Platte City SC	901025	Safety Exp-Customer Service	Gas Only
771	EDG - South - Platte City SC	902000	Read Meters - Gas	Gas Only
771	EDG - South - Platte City SC	909313	Newspaper Promotion	Gas Only
771	EDG - South - Platte City SC	909316	Other Promotion	Gas Only
771	EDG - South - Platte City SC	912011	Conferences	Gas Only
771	EDG - South - Platte City SC	920000	Admin & General Salaries - Gas	Gas Only
771	EDG - South - Platte City SC	920101	Mgmt & Admin - Executives	Gas Only
771	EDG - South - Platte City SC	921000	Office Supplies & Exp - Gas	Gas Only
771	EDG - South - Platte City SC	921011	Conv & Seminars-EDG	Gas Only
771	EDG - South - Platte City SC	921045	Safety Expenses - EDG	Gas Only
771	EDG - South - Platte City SC	921075	Telecommunications - EDG	Gas Only
771	EDG - South - Platte City SC	921470	Hardware Maintenance	Gas Only
771	EDG - South - Platte City SC	921705	Regulatory Applications - Exp	Gas Only
771	EDG - South - Platte City SC	921717	Employee Clothing	Gas Only
771	EDG - South - Platte City SC	926218	Coffeeroom Supplies	Gas Only
771	EDG - South - Platte City SC	929000	Duplicate Charges Credit	Gas Only
771	EDG - South - Platte City SC	930248	Chamber Of Commerce Dues	Gas Only
771	EDG - South - Platte City SC	935024	Building & Grounds Maintenance	Gas Only
771	EDG - South - Platte City SC	935026	Building Maintenance	Gas Only
771	EDG - South - Platte City SC	935098	Computer Maintenance	Gas Only
771	EDG - South - Platte City SC	935520	Telephone Expenses-Telecomm	Gas Only
771	EDG - South - Platte City SC	G85600	Trans Mains Expense	Gas Only
771	EDG - South - Platte City SC	G87000	Ops Supervision and Engin	Gas Only
771	EDG - South - Platte City SC	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
771	EDG - South - Platte City SC	G87401	Perf Distrib Main Locates-Gas	Gas Only
771	EDG - South - Platte City SC	G87402	Routine Leak Surv Mains & Svcs	Gas Only
771	EDG - South - Platte City SC	G87500	Dist Meas & Reg Stat-General	Gas Only
771	EDG - South - Platte City SC	G87700	Dist Meas & Reg Stat-City Gate	Gas Only

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771	EDG - South - Platte City SC	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
771	EDG - South - Platte City SC	G87801	Perf Connects/Discon/Recon-Gas	Gas Only
771	EDG - South - Platte City SC	G87900	Dist Customer Installations	Gas Only
771	EDG - South - Platte City SC	G88000	Dist Ops Other Expense	Gas Only
771	EDG - South - Platte City SC	G88001	Co Used Gas O&M Offset	Gas Only
771	EDG - South - Platte City SC	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
771	EDG - South - Platte City SC	G89200	Dist Maint of Services	Gas Only
772	EDG - South - Henrietta SSC	100070	Projects Empire Gas South	Gas Only
772	EDG - South - Henrietta SSC	107000	Cwip-Electric/Gas	Gas Only
772	EDG - South - Henrietta SSC	108001	Retirement WIP - Gas	Gas Only
772	EDG - South - Henrietta SSC	143103	Misc Receivables - Gas	Gas Only
772	EDG - South - Henrietta SSC	143203	Employee Acct Rec EDG	Gas Only
772	EDG - South - Henrietta SSC	143999	Receivables Refund Clearing	Gas Only
772	EDG - South - Henrietta SSC	154801	Materials - EDG	Gas Only
772	EDG - South - Henrietta SSC	163801	EDG Stores Expense	Gas Only
772	EDG - South - Henrietta SSC	184017	Misc Capital Clearing - Gas	Gas Only
772	EDG - South - Henrietta SSC	184392	Transp Clring - Light Duty-Gas	Gas Only
772	EDG - South - Henrietta SSC	184396	Transp Clrng - Heavy Duty-Gas	Gas Only
772	EDG - South - Henrietta SSC	184915	Small Tools	Gas Only
772	EDG - South - Henrietta SSC	252300	Cust Advances for Const-Gas	Gas Only
772	EDG - South - Henrietta SSC	426114	Donations	Gas Only

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772	EDG - South - Henrietta SSC	426413	Civic Activities	Gas Only
772	EDG - South - Henrietta SSC	901025	Safety Exp-Customer Service	Gas Only
772	EDG - South - Henrietta SSC	902000	Read Meters - Gas	Gas Only
772	EDG - South - Henrietta SSC	912011	Conferences	Gas Only
772	EDG - South - Henrietta SSC	920000	Admin & General Salaries - Gas	Gas Only
772	EDG - South - Henrietta SSC	920101	Mgmt & Admin - Executives	Gas Only
772	EDG - South - Henrietta SSC	921000	Office Supplies & Exp - Gas	Gas Only
772	EDG - South - Henrietta SSC	921045	Safety Expenses - EDG	Gas Only
772	EDG - South - Henrietta SSC	921075	Telecommunications - EDG	Gas Only
772	EDG - South - Henrietta SSC	921102	Mgmt & Admin-Exp-Executives	Gas Only
772	EDG - South - Henrietta SSC	921717	Employee Clothing	Gas Only
772	EDG - South - Henrietta SSC	926218	Coffeeroom Supplies	Gas Only
772	EDG - South - Henrietta SSC	929000	Duplicate Charges Credit	Gas Only
772	EDG - South - Henrietta SSC	930248	Chamber Of Commerce Dues	Gas Only
772	EDG - South - Henrietta SSC	931281	Building Rental	Gas Only
772	EDG - South - Henrietta SSC	935024	Building & Grounds Maintenance	Gas Only
772	EDG - South - Henrietta SSC	935026	Building Maintenance	Gas Only
772	EDG - South - Henrietta SSC	935520	Telephone Expenses-Telecomm	Gas Only

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772	EDG - South - Henrietta SSC	G87000	Ops Supervision and Engin	Gas Only
772	EDG - South - Henrietta SSC	G87200	Dist Compr Stat Labr & Exp	Gas Only
772	EDG - South - Henrietta SSC	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
772	EDG - South - Henrietta SSC	G87401	Perf Distrib Main Locates-Gas	Gas Only
772	EDG - South - Henrietta SSC	G87402	Routine Leak Surv Mains & Svcs	Gas Only
772	EDG - South - Henrietta SSC	G87500	Dist Meas & Reg Stat-General	Gas Only
772	EDG - South - Henrietta SSC	G87700	Dist Meas & Reg Stat-City Gate	Gas Only
772	EDG - South - Henrietta SSC	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
772	EDG - South - Henrietta SSC	G87801	Perf Connects/Discon/Recon- Gas	Gas Only
772	EDG - South - Henrietta SSC	G87900	Dist Customer Installations	Gas Only
772	EDG - South - Henrietta SSC	G88000	Dist Ops Other Expense	Gas Only
772	EDG - South - Henrietta SSC	G88001	Co Used Gas O&M Offset	Gas Only
772	EDG - South - Henrietta SSC	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
772	EDG - South - Henrietta SSC	G89200	Dist Maint of Services	Gas Only
772	EDG - South - Henrietta SSC	G89400	Dist Maint of Other Equip	Gas Only
773	EDG - South - Sedalia SC	100070	Projects Empire Gas South	Gas Only
773	EDG - South - Sedalia SC	100080	Projects Empire Gas Corporate	Gas Only
773	EDG - South - Sedalia SC	107000	Cwip-Electric/Gas	Gas Only
773	EDG - South - Sedalia SC	108001	Retirement WIP - Gas	Gas Only
773	EDG - South - Sedalia SC	142300	Cust Accts Receivable - Gas	Gas Only
773	EDG - South - Sedalia SC	142303	A/R Customer Finance Prog-Gas	Gas Only

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773	EDG - South - Sedalia SC	142399	A/R Other - Gas	Gas Only
773	EDG - South - Sedalia SC	143103	Misc Receivables - Gas	Gas Only
773	EDG - South - Sedalia SC	143203	Employee Acct Rec EDG	Gas Only
773	EDG - South - Sedalia SC	154801	Materials - EDG	Gas Only
773	EDG - South - Sedalia SC	154802	Minor Materials - Gas	Gas Only
773	EDG - South - Sedalia SC	163801	EDG Stores Expense	Gas Only
773	EDG - South - Sedalia SC	184017	Misc Capital Clearing - Gas	Gas Only
773	EDG - South - Sedalia SC	184392	Transp Clring - Light Duty-Gas	Gas Only
773	EDG - South - Sedalia SC	184396	Transp Clrng - Heavy Duty-Gas	Gas Only
773	EDG - South - Sedalia SC	184915	Small Tools	Gas Only
773	EDG - South - Sedalia SC	191110	Unrecov PGC Actual-South-SS	Gas Only
773	EDG - South - Sedalia SC	235300	Customer Deposits - Gas	Gas Only
773	EDG - South - Sedalia SC	236931	City Tax Or Fee Accr Gas	Gas Only
773	EDG - South - Sedalia SC	237450	Interest on Customer Dep Gas	Gas Only
773	EDG - South - Sedalia SC	242031	Experimental Low IncProg EDG	Gas Only
773	EDG - South - Sedalia SC	253015	Other Def Cr Cashout Holding	Gas Only
773	EDG - South - Sedalia SC	403000	Depreciation Expense	Gas Only
773	EDG - South - Sedalia SC	408930	Prov-City Tax Or Fee-Elect/Gas	Gas Only
773	EDG - South - Sedalia SC	426114	Donations	Gas Only
773	EDG - South - Sedalia SC	426413	Civic Activities	Gas Only
773	EDG - South - Sedalia SC	480030	Residential Gas Sales	Gas Only
773	EDG - South - Sedalia SC	481030	Commercial Firm Gas Revenue	Gas Only
773	EDG - South - Sedalia SC	481530	Industrial Firm Gas Revenue	Gas Only
773	EDG - South - Sedalia SC	482030	Oth Pub Auth Gas Rev	Gas Only
773	EDG - South - Sedalia SC	484030	Interdepartmental Sales Gas	Gas Only
773	EDG - South - Sedalia SC	487030	Forfeited Discounts Gas	Gas Only
773	EDG - South - Sedalia SC	488130	Returned Check Chgs Gas	Gas Only
773	EDG - South - Sedalia SC	488230	Reconnect Charges Gas	Gas Only
773	EDG - South - Sedalia SC	488231	Disconnect Charges - Gas	Gas Only
773	EDG - South - Sedalia SC	488430	Misc Service Rev Gas	Gas Only
773	EDG - South - Sedalia SC	489331	Commercial Firm Transport Rev	Gas Only
773	EDG - South - Sedalia SC	489332	Industrial Firm Transport Rev	Gas Only
773	EDG - South - Sedalia SC	489333	Commercial Transprt Rev	Gas Only
773	EDG - South - Sedalia SC	489334	Industrial Transprt Rev	Gas Only
773	EDG - South - Sedalia SC	902000	Read Meters - Gas	Gas Only



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773	EDG - South - Sedalia SC	905031	General Office Exp-Cust Acct	Gas Only
773	EDG - South - Sedalia SC	905998	Experimental Low Inc Prog EDG	Gas Only
773	EDG - South - Sedalia SC	920000	Admin & General Salaries - Gas	Gas Only
773	EDG - South - Sedalia SC	920101	Mgmt & Admin - Executives	Gas Only
773	EDG - South - Sedalia SC	921000	Office Supplies & Exp - Gas	Gas Only
773	EDG - South - Sedalia SC	921011	Conv & Seminars-EDG	Gas Only
773	EDG - South - Sedalia SC	921045	Safety Expenses - EDG	Gas Only
773	EDG - South - Sedalia SC	921075	Telecommunications - EDG	Gas Only
773	EDG - South - Sedalia SC	921102	Mgmt & Admin-Exp-Executives	Gas Only
773	EDG - South - Sedalia SC	921717	Employee Clothing	Gas Only
773	EDG - South - Sedalia SC	926218	Coffeeroom Supplies	Gas Only
773	EDG - South - Sedalia SC	929000	Duplicate Charges Credit	Gas Only
773	EDG - South - Sedalia SC	935024	Building & Grounds Maintenance	Gas Only
773	EDG - South - Sedalia SC	935026	Building Maintenance	Gas Only
773	EDG - South - Sedalia SC	935520	Telephone Expenses-Telecomm	Gas Only
773	EDG - South - Sedalia SC	999991	Acct Entry Type Default-Reg	Gas Only
773	EDG - South - Sedalia SC	G85600	Trans Mains Expense	Gas Only
773	EDG - South - Sedalia SC	G85601	Electric Bills - Rectifiers	Gas Only
773	EDG - South - Sedalia SC	G85610	Trans ROW Clearng GR-2009-0434	Gas Only
773	EDG - South - Sedalia SC	G87000	Ops Supervision and Engin	Gas Only
773	EDG - South - Sedalia SC	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
773	EDG - South - Sedalia SC	G87401	Perf Distrib Main Locates-Gas	Gas Only
773	EDG - South - Sedalia SC	G87402	Routine Leak Surv Mains & Svcs	Gas Only
773	EDG - South - Sedalia SC	G87500	Dist Meas & Reg Stat-General	Gas Only
773	EDG - South - Sedalia SC	G87700	Dist Meas & Reg Stat-City Gate	Gas Only
773	EDG - South - Sedalia SC	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
773	EDG - South - Sedalia SC	G87801	Perf Connects/Discon/Recon-Gas	Gas Only
773	EDG - South - Sedalia SC	G87900	Dist Customer Installations	Gas Only
773	EDG - South - Sedalia SC	G88000	Dist Ops Other Expense	Gas Only
773	EDG - South - Sedalia SC	G88001	Co Used Gas O&M Offset	Gas Only
773	EDG - South - Sedalia SC	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
773	EDG - South - Sedalia SC	G88800	Dist Maint Compr Station Equip	Gas Only
773	EDG - South - Sedalia SC	G88900	DsMnt Meas & Reg Stat Eq-Gen	Gas Only

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773	EDG - South - Sedalia SC	G89000	Ds Mnt Meas & Reg Stat Eq-Ind	Gas Only
773	EDG - South - Sedalia SC	G89100	Ds Mnt Ms & Reg Stat Eq-City G	Gas Only
773	EDG - South - Sedalia SC	G89200	Dist Maint of Services	Gas Only
774	EDG - South - Marshall SSC	100070	Projects Empire Gas South	Gas Only
774	EDG - South - Marshall SSC	107000	Cwip-Electric/Gas	Gas Only
774	EDG - South - Marshall SSC	108001	Retirement WIP - Gas	Gas Only
774	EDG - South - Marshall SSC	154801	Materials - EDG	Gas Only
774	EDG - South - Marshall SSC	184017	Misc Capital Clearing - Gas	Gas Only
774	EDG - South - Marshall SSC	184392	Transp Clring - Light Duty-Gas	Gas Only
774	EDG - South - Marshall SSC	184396	Transp Clrng - Heavy Duty-Gas	Gas Only
774	EDG - South - Marshall SSC	184915	Small Tools	Gas Only
774	EDG - South - Marshall SSC	426413	Civic Activities	Gas Only
774	EDG - South - Marshall SSC	902000	Read Meters - Gas	Gas Only
774	EDG - South - Marshall SSC	920000	Admin & General Salaries - Gas	Gas Only
774	EDG - South - Marshall SSC	921000	Office Supplies & Exp - Gas	Gas Only
774	EDG - South - Marshall SSC	921011	Conv & Seminars-EDG	Gas Only
774	EDG - South - Marshall SSC	921045	Safety Expenses - EDG	Gas Only
774	EDG - South - Marshall SSC	921075	Telecommunications - EDG	Gas Only
774	EDG - South - Marshall SSC	921717	Employee Clothing	Gas Only
774	EDG - South - Marshall SSC	926218	Coffeeroom Supplies	Gas Only
774	EDG - South - Marshall SSC	929000	Duplicate Charges Credit	Gas Only
774	EDG - South - Marshall SSC	930248	Chamber Of Commerce Dues	Gas Only
774	EDG - South - Marshall SSC	931281	Building Rental	Gas Only
774	EDG - South - Marshall SSC	935024	Building & Grounds Maintenance	Gas Only
774	EDG - South - Marshall SSC	935026	Building Maintenance	Gas Only
774	EDG - South - Marshall SSC	935520	Telephone Expenses-Telecomm	Gas Only
774	EDG - South - Marshall SSC	G85600	Trans Mains Expense	Gas Only
774	EDG - South - Marshall SSC	G87000	Ops Supervision and Engin	Gas Only
774	EDG - South - Marshall SSC	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
774	EDG - South - Marshall SSC	G87401	Perf Distrib Main Locates-Gas	Gas Only
774	EDG - South - Marshall SSC	G87402	Routine Leak Surv Mains & Svcs	Gas Only
774	EDG - South - Marshall SSC	G87500	Dist Meas & Reg Stat-General	Gas Only
774	EDG - South - Marshall SSC	G87700	Dist Meas & Reg Stat-City Gate	Gas Only
774	EDG - South - Marshall SSC	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
774	EDG - South - Marshall SSC	G87801	Perf Connects/Discon/Recon-	Gas Only

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			Gas	
774	EDG - South - Marshall SSC	G87900	Dist Customer Installations	Gas Only
774	EDG - South - Marshall SSC	G88000	Dist Ops Other Expense	Gas Only
774	EDG - South - Marshall SSC	G88001	Co Used Gas O&M Offset	Gas Only
774	EDG - South - Marshall SSC	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
774	EDG - South - Marshall SSC	G88900	DsMnt Meas & Reg Stat Eq-Gen	Gas Only
774	EDG - South - Marshall SSC	G89000	Ds Mnt Meas & Reg Stat Eq-Ind	Gas Only
774	EDG - South - Marshall SSC	G89200	Dist Maint of Services	Gas Only
775	EDG - South - Clinton SC	100007	Projects Account EDE Holdings	Gas Only
775	EDG - South - Clinton SC	100050	Projects Empire Gas North	Gas Only
775	EDG - South - Clinton SC	100070	Projects Empire Gas South	Gas Only
775	EDG - South - Clinton SC	100080	Projects Empire Gas Corporate	Gas Only
775	EDG - South - Clinton SC	107000	Cwip-Electric/Gas	Gas Only
775	EDG - South - Clinton SC	108001	Retirement WIP - Gas	Gas Only
775	EDG - South - Clinton SC	143103	Misc Receivables - Gas	Gas Only
775	EDG - South - Clinton SC	143995	Inventory Customer Sales	Gas Only
775	EDG - South - Clinton SC	154801	Materials - EDG	Gas Only
775	EDG - South - Clinton SC	154802	Minor Materials - Gas	Gas Only
775	EDG - South - Clinton SC	163801	EDG Stores Expense	Gas Only
775	EDG - South - Clinton SC	163996	Inventory Reconciliation	Gas Only
775	EDG - South - Clinton SC	184017	Misc Capital Clearing - Gas	Gas Only
775	EDG - South - Clinton SC	184392	Transp Clring - Light Duty-Gas	Gas Only
775	EDG - South - Clinton SC	184396	Transp Clrng - Heavy Duty-Gas	Gas Only
775	EDG - South - Clinton SC	184915	Small Tools	Gas Only
775	EDG - South - Clinton SC	191110	Unrecov PGC Actual-South-SS	Gas Only
775	EDG - South - Clinton SC	235300	Customer Deposits - Gas	Gas Only
775	EDG - South - Clinton SC	236931	City Tax Or Fee Accr Gas	Gas Only
775	EDG - South - Clinton SC	237450	Interest on Customer Dep Gas	Gas Only
775	EDG - South - Clinton SC	253015	Other Def Cr Cashout Holding	Gas Only
775	EDG - South - Clinton SC	403000	Depreciation Expense	Gas Only
775	EDG - South - Clinton SC	408930	Prov-City Tax Or Fee-Elect/Gas	Gas Only
775	EDG - South - Clinton SC	415000	Rev Merch Jobbing & Ctrct Wrk	Gas Only
775	EDG - South - Clinton SC	416000	Exp Merch Jobbing & Ctrct Wrk	Gas Only
775	EDG - South - Clinton SC	426114	Donations	Gas Only
775	EDG - South - Clinton SC	426413	Civic Activities	Gas Only

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775	EDG - South - Clinton SC	480030	Residential Gas Sales	Gas Only
775	EDG - South - Clinton SC	481030	Commercial Firm Gas Revenue	Gas Only
775	EDG - South - Clinton SC	481530	Industrial Firm Gas Revenue	Gas Only
775	EDG - South - Clinton SC	482030	Oth Pub Auth Gas Rev	Gas Only
775	EDG - South - Clinton SC	484030	Interdepartmental Sales Gas	Gas Only
775	EDG - South - Clinton SC	487030	Forfeited Discounts Gas	Gas Only
775	EDG - South - Clinton SC	488130	Returned Check Chgs Gas	Gas Only
775	EDG - South - Clinton SC	488230	Reconnect Charges Gas	Gas Only
775	EDG - South - Clinton SC	488231	Disconnect Charges - Gas	Gas Only
775	EDG - South - Clinton SC	488430	Misc Service Rev Gas	Gas Only
775	EDG - South - Clinton SC	489331	Commercial Firm Transport Rev	Gas Only
775	EDG - South - Clinton SC	489332	Industrial Firm Transport Rev	Gas Only
775	EDG - South - Clinton SC	489333	Commercial Transprt Rev	Gas Only
775	EDG - South - Clinton SC	489334	Industrial Transprt Rev	Gas Only
775	EDG - South - Clinton SC	902000	Read Meters - Gas	Gas Only
775	EDG - South - Clinton SC	920000	Admin & General Salaries - Gas	Gas Only
775	EDG - South - Clinton SC	920101	Mgmt & Admin - Executives	Gas Only
775	EDG - South - Clinton SC	921000	Office Supplies & Exp - Gas	Gas Only
775	EDG - South - Clinton SC	921011	Conv & Seminars-EDG	Gas Only
775	EDG - South - Clinton SC	921045	Safety Expenses - EDG	Gas Only
775	EDG - South - Clinton SC	921075	Telecommunications - EDG	Gas Only
775	EDG - South - Clinton SC	921102	Mgmt & Admin-Exp-Executives	Gas Only
775	EDG - South - Clinton SC	921702	Mgmt & Admin - Expenses	Gas Only
775	EDG - South - Clinton SC	921717	Employee Clothing	Gas Only
775	EDG - South - Clinton SC	926216	Employee Information	Gas Only
775	EDG - South - Clinton SC	926218	Coffeeroom Supplies	Gas Only
775	EDG - South - Clinton SC	929000	Duplicate Charges Credit	Gas Only
775	EDG - South - Clinton SC	935024	Building & Grounds Maintenance	Gas Only
775	EDG - South - Clinton SC	935026	Building Maintenance	Gas Only
775	EDG - South - Clinton SC	935520	Telephone Expenses-Telecomm	Gas Only
775	EDG - South - Clinton SC	G39100	Gen Plt-Office Furn & Equip	Gas Only
775	EDG - South - Clinton SC	G85601	Electric Bills - Rectifiers	Gas Only
775	EDG - South - Clinton SC	G85610	Trans ROW Clearng GR-2009-0434	Gas Only
775	EDG - South - Clinton SC	G87000	Ops Supervision and Engin	Gas Only

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775	EDG - South - Clinton SC	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
775	EDG - South - Clinton SC	G87401	Perf Distrib Main Locates-Gas	Gas Only
775	EDG - South - Clinton SC	G87402	Routine Leak Surv Mains & Svcs	Gas Only
775	EDG - South - Clinton SC	G87500	Dist Meas & Reg Stat-General	Gas Only
775	EDG - South - Clinton SC	G87700	Dist Meas & Reg Stat-City Gate	Gas Only
775	EDG - South - Clinton SC	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
775	EDG - South - Clinton SC	G87801	Perf Connects/Discon/Recon-Gas	Gas Only
775	EDG - South - Clinton SC	G87900	Dist Customer Installations	Gas Only
775	EDG - South - Clinton SC	G88000	Dist Ops Other Expense	Gas Only
775	EDG - South - Clinton SC	G88001	Co Used Gas O&M Offset	Gas Only
775	EDG - South - Clinton SC	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
775	EDG - South - Clinton SC	G89000	Ds Mnt Meas & Reg Stat Eq-Ind	Gas Only
775	EDG - South - Clinton SC	G89200	Dist Maint of Services	Gas Only
776	EDG - South - Nevada SSC	100060	Projects Empire Gas Northwest	Gas Only
776	EDG - South - Nevada SSC	100070	Projects Empire Gas South	Gas Only
776	EDG - South - Nevada SSC	107000	Cwip-Electric/Gas	Gas Only
776	EDG - South - Nevada SSC	108001	Retirement WIP - Gas	Gas Only
776	EDG - South - Nevada SSC	143103	Misc Receivables - Gas	Gas Only
776	EDG - South - Nevada SSC	143995	Inventory Customer Sales	Gas Only
776	EDG - South - Nevada SSC	154801	Materials - EDG	Gas Only
776	EDG - South - Nevada SSC	154802	Minor Materials - Gas	Gas Only
776	EDG - South - Nevada SSC	163801	EDG Stores Expense	Gas Only
776	EDG - South - Nevada SSC	163996	Inventory Reconciliation	Gas Only
776	EDG - South - Nevada SSC	184017	Misc Capital Clearing - Gas	Gas Only
776	EDG - South - Nevada SSC	184392	Transp Clring - Light Duty-Gas	Gas Only
776	EDG - South - Nevada SSC	184396	Transp Clrng - Heavy Duty-Gas	Gas Only
776	EDG - South - Nevada SSC	184915	Small Tools	Gas Only
776	EDG - South - Nevada SSC	252300	Cust Advances for Const-Gas	Gas Only
776	EDG - South - Nevada SSC	426413	Civic Activities	Gas Only
776	EDG - South - Nevada SSC	902000	Read Meters - Gas	Gas Only
776	EDG - South - Nevada SSC	920000	Admin & General Salaries - Gas	Gas Only
776	EDG - South - Nevada SSC	920101	Mgmt & Admin - Executives	Gas Only
776	EDG - South - Nevada SSC	921000	Office Supplies & Exp - Gas	Gas Only
776	EDG - South - Nevada SSC	921011	Conv & Seminars-EDG	Gas Only

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776	EDG - South - Nevada SSC	921045	Safety Expenses - EDG	Gas Only
776	EDG - South - Nevada SSC	921075	Telecommunications - EDG	Gas Only
776	EDG - South - Nevada SSC	921102	Mgmt & Admin-Exp-Executives	Gas Only
776	EDG - South - Nevada SSC	921502	Mgmt & Administrative - Exp-Hr	Gas Only
776	EDG - South - Nevada SSC	921702	Mgmt & Admin - Expenses	Gas Only
776	EDG - South - Nevada SSC	921717	Employee Clothing	Gas Only
776	EDG - South - Nevada SSC	926218	Coffeeroom Supplies	Gas Only
776	EDG - South - Nevada SSC	929000	Duplicate Charges Credit	Gas Only
776	EDG - South - Nevada SSC	930106	Local Advertising	Gas Only
776	EDG - South - Nevada SSC	931280	Rents-Corp	Gas Only
776	EDG - South - Nevada SSC	935024	Building & Grounds Maintenance	Gas Only
776	EDG - South - Nevada SSC	935026	Building Maintenance	Gas Only
776	EDG - South - Nevada SSC	935520	Telephone Expenses-Telecomm	Gas Only
776	EDG - South - Nevada SSC	G85600	Trans Mains Expense	Gas Only
776	EDG - South - Nevada SSC	G85601	Electric Bills - Rectifiers	Gas Only
776	EDG - South - Nevada SSC	G85610	Trans ROW Clearng GR-2009-0434	Gas Only
776	EDG - South - Nevada SSC	G87000	Ops Supervision and Engin	Gas Only
776	EDG - South - Nevada SSC	G87400	Oper/Inspect UG Dist Mains-Gas	Gas Only
776	EDG - South - Nevada SSC	G87401	Perf Distrib Main Locates-Gas	Gas Only
776	EDG - South - Nevada SSC	G87402	Routine Leak Surv Mains & Svcs	Gas Only
776	EDG - South - Nevada SSC	G87500	Dist Meas & Reg Stat-General	Gas Only
776	EDG - South - Nevada SSC	G87700	Dist Meas & Reg Stat-City Gate	Gas Only
776	EDG - South - Nevada SSC	G87800	Oper/Insp Mtrs Collect DataGas	Gas Only
776	EDG - South - Nevada SSC	G87801	Perf Connects/Discon/Recon-Gas	Gas Only
776	EDG - South - Nevada SSC	G87900	Dist Customer Installations	Gas Only
776	EDG - South - Nevada SSC	G88000	Dist Ops Other Expense	Gas Only
776	EDG - South - Nevada SSC	G88001	Co Used Gas O&M Offset	Gas Only
776	EDG - South - Nevada SSC	G88700	Perf UG Distrib Line Maint-Gas	Gas Only
776	EDG - South - Nevada SSC	G89200	Dist Maint of Services	Gas Only
776	EDG - South - Nevada SSC	G89300	Dist Maint Meters & Hse Regs	Gas Only
800	Fiber Optics - Non Utility	100001	Non-Utility Dummy Project	Fibercom Only
800	Fiber Optics - Non Utility	100004	Projects Account Fiber Com	Fibercom Only
800	Fiber Optics - Non Utility	121100	Nonutility Property In Service	Fibercom Only

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800	Fiber Optics - Non Utility	121110	COMPL CONSTR NOT UNITIZED FIB	Fibercom Only
800	Fiber Optics - Non Utility	121200	Cwip-Nonutility	Fibercom Only
800	Fiber Optics - Non Utility	122100	Accum Prov Depr-Nonutiltity	Fibercom Only
800	Fiber Optics - Non Utility	122200	Rwip Nonutility Property	Fibercom Only
800	Fiber Optics - Non Utility	131203	Cash UMB Fiber Com	Fibercom Only
800	Fiber Optics - Non Utility	143100	Misc Accts Receivable	Fibercom Only
800	Fiber Optics - Non Utility	143101	Accounts Receivable NonReg	Fibercom Only
800	Fiber Optics - Non Utility	143102	Accrued Taxes-Debit Balances	Fibercom Only
800	Fiber Optics - Non Utility	143200	Employee Accounts Receivable	Fibercom Only
800	Fiber Optics - Non Utility	143400	Nonutility-Fiber Optics	Fibercom Only
800	Fiber Optics - Non Utility	143995	Inventory Customer Sales	Fibercom Only
800	Fiber Optics - Non Utility	146500	Fiber Cash Held by EDE	Fibercom Only
800	Fiber Optics - Non Utility	154050	Material - Fiber Optics	Fibercom Only
800	Fiber Optics - Non Utility	163050	Fiber Optics Stores Expense	Fibercom Only
800	Fiber Optics - Non Utility	165700	Prepayments - Non-Regulated	Fibercom Only
800	Fiber Optics - Non Utility	171000	Int & Dividends Receivable	Fibercom Only
800	Fiber Optics - Non Utility	184413	FAS87 Pension - Capitalized	Fibercom Only
800	Fiber Optics - Non Utility	184415	FAS106 HC - Capitalized (GAAP)	Fibercom Only
800	Fiber Optics - Non Utility	184416	Healthcare - Capitalized	Fibercom Only
800	Fiber Optics - Non Utility	184417	Pension SERP DfBen Capitalized	Fibercom Only
800	Fiber Optics - Non Utility	184421	401 K Capitalized	Fibercom Only
800	Fiber Optics - Non Utility	184490	Clearing FICA Asset Portion	Fibercom Only
800	Fiber Optics - Non Utility	184491	Clear FUI to Assets	Fibercom Only
800	Fiber Optics - Non Utility	184492	Clear SUI to Assets	Fibercom Only
800	Fiber Optics - Non Utility	186899	Deferred Misc. - Non-Regulated	Fibercom Only
800	Fiber Optics - Non Utility	211002	Misc Paid-In Capital - Fiber	Fibercom Only
800	Fiber Optics - Non Utility	232050	Accounts Payable - Fiber Optic	Fibercom Only
800	Fiber Optics - Non Utility	232051	Accounts Payable-Inv Fiber Opt	Fibercom Only
800	Fiber Optics - Non Utility	232110	Purchasing Receipt Accrual	Fibercom Only
800	Fiber Optics - Non Utility	232500	Manual A/P Accrual Fiber	Fibercom Only
800	Fiber Optics - Non Utility	236081	State Use Tax Accrued-Nonutili	Fibercom Only
800	Fiber Optics - Non Utility	236610	Property Taxes Accured Fiber	Fibercom Only

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800	Fiber Optics - Non Utility	236910	Corporation Franchise Tax Accr	Fibercom Only
800	Fiber Optics - Non Utility	242220	Employee Group Life Ins Deduct	Fibercom Only
800	Fiber Optics - Non Utility	242230	Employee Group Ad&D Ins Deduct	Fibercom Only
800	Fiber Optics - Non Utility	242502	Cur Liab NonUtil Service Agree	Fibercom Only
800	Fiber Optics - Non Utility	242700	Bank Overdrafts	Fibercom Only
800	Fiber Optics - Non Utility	253200	Ot Def Credits-Unpresented Ck	Fibercom Only
800	Fiber Optics - Non Utility	253920	Nonutility Service Agreement	Fibercom Only
800	Fiber Optics - Non Utility	282135	Acc Def Fed Inc Tx-LD NonUT CR	Fibercom Only
800	Fiber Optics - Non Utility	408241	SUI - NonUtility	Fibercom Only
800	Fiber Optics - Non Utility	408242	FUI - NonUtility	Fibercom Only
800	Fiber Optics - Non Utility	408243	FICA - NonUtility	Fibercom Only
800	Fiber Optics - Non Utility	408260	Prov-Franchise Tax Non-Utility	Fibercom Only
800	Fiber Optics - Non Utility	409210	Prov-Fed Inc Taxes- NonRegulatd	Fibercom Only
800	Fiber Optics - Non Utility	409220	Prov-St Inc Taxes-NonRegulated	Fibercom Only
800	Fiber Optics - Non Utility	410210	Def Fed Inc Tax Other Non-Reg	Fibercom Only
800	Fiber Optics - Non Utility	411210	Def Fed Inc Tax-Other CR	Fibercom Only
800	Fiber Optics - Non Utility	417000	Fiber Com Revenue	Fibercom Only
800	Fiber Optics - Non Utility	417010	InterCompany Revenues	Fibercom Only
800	Fiber Optics - Non Utility	417101	M&A Non Utility	Fibercom Only
800	Fiber Optics - Non Utility	417123	Residential Lighting Expenses	Fibercom Only
800	Fiber Optics - Non Utility	417125	New Business-Nonutility	Fibercom Only
800	Fiber Optics - Non Utility	417145	Outside Services-Nonutility	Fibercom Only
800	Fiber Optics - Non Utility	417147	Sales Commissions	Fibercom Only
800	Fiber Optics - Non Utility	417180	Depreciation Exp-Nonutility	Fibercom Only
800	Fiber Optics - Non Utility	417190	Third Party Line Expense	Fibercom Only
800	Fiber Optics - Non Utility	417310	EDE Billed Services	Fibercom Only
800	Fiber Optics - Non Utility	417320	Uncollectible Accts - NonReg	Fibercom Only
800	Fiber Optics - Non Utility	417500	Fiber Elec Non Util Ops	Fibercom Only
800	Fiber Optics - Non Utility	417501	Fiber Elec Non Util Maint	Fibercom Only
800	Fiber Optics - Non Utility	417502	Fiber Cable Non Util Ops	Fibercom Only
800	Fiber Optics - Non Utility	417503	Fiber Cable Non Util Maint	Fibercom Only
800	Fiber Optics - Non Utility	417523	Other Non Util Ops	Fibercom Only



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800	Fiber Optics - Non Utility	417530	Vehicle Expense	Fibercom Only
800	Fiber Optics - Non Utility	417540	FAS106 HC - NonReg (GAAP)	Fibercom Only
800	Fiber Optics - Non Utility	417541	Healthcare - Non-Reg	Fibercom Only
800	Fiber Optics - Non Utility	417542	Group Life Insurance Non-Reg	Fibercom Only
800	Fiber Optics - Non Utility	417543	Comp Exp Employee Stk Purch	Fibercom Only
800	Fiber Optics - Non Utility	417545	Pension SERP Def Ben-Fiber	Fibercom Only
800	Fiber Optics - Non Utility	417547	Acc Death & Dismemb - Non-Reg	Fibercom Only
800	Fiber Optics - Non Utility	417549	FAS87 Pension - Non-Reg (GAAP)	Fibercom Only
800	Fiber Optics - Non Utility	417561	401K - Non-Utility	Fibercom Only
800	Fiber Optics - Non Utility	417600	Rental Exp-Fiber	Fibercom Only
800	Fiber Optics - Non Utility	417900	Property Taxes - Non-Utility	Fibercom Only
800	Fiber Optics - Non Utility	419802	Int Inc Cash Held by EDE-Fiber	Fibercom Only
800	Fiber Optics - Non Utility	421110	Gain Dispose Propty Non-Reg	Fibercom Only
800	Fiber Optics - Non Utility	421210	Loss Dispose Propty Non Reg	Fibercom Only
801	Non-Regulated Corp Expenses	123107	Investment in Industries	EDI Industries
801	Non-Regulated Corp Expenses	201300	Common Stk Issued EDIndustries	EDI Industries
801	Non-Regulated Corp Expenses	211000	Misc Paid-In Capital	EDI Industries
901	Legal Services	100000	Projects Dummy Account	Electric Only
901	Legal Services	107000	Cwip-Electric/Gas	Electric Only
901	Legal Services	930220	Dir-Stkhldr & Oth Investor Exp	Electric Only
999	Executive Staff	100000	Projects Dummy Account	Electric Only
999	Executive Staff	107000	Cwip-Electric/Gas	Electric Only
999	Executive Staff	184620	Const Clearing Line Oper	General Allocation
999	Executive Staff	184630	Construction Clearing Prod	General Allocation
999	Executive Staff	186811	Elec Rate Case Exp - Ark	Electric Only
999	Executive Staff	186813	Elec Rate Case Exp - MO	Electric Only
999	Executive Staff	186814	Elec Rate Case Exp - Okla	Electric Only
999	Executive Staff	186840	Elect Rate Case Exp - FERC	Electric Only
999	Executive Staff	186841	Rate Case Exp - FERC TFR	Electric Only
999	Executive Staff	232100	Manual A/P Accru Elect & Water	Electric Only

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999	Executive Staff	236910	Corporation Franchise Tax Accr	Electric Only
999	Executive Staff	426114	Donations	Direct Bill
999	Executive Staff	426400	Civic Political & Related Act	General Allocation
999	Executive Staff	426413	Civic Activities	Direct Bill
999	Executive Staff	426439	Governmental Activities - Corp	General Allocation
999	Executive Staff	426441	PAC Administration	Electric Only
999	Executive Staff	426499	Political Contributions Only	Electric Only
999	Executive Staff	426600	UBS Services	Electric Only
999	Executive Staff	426601	Investment Advisory Services	Electric Only
999	Executive Staff	506025	Safety Expenses-Prod	Electric Only
999	Executive Staff	535301	Oper Supervision & Eng-Hydro	Electric Only
999	Executive Staff	566450	RTO/ISO Development	Electric Only
999	Executive Staff	901001	Customer Service Mgmt & Admin	Electric Only
999	Executive Staff	901201	Mgmt & Administrative - Accoun	Electric Only
999	Executive Staff	920101	Mgmt & Admin - Executives	General Allocation
999	Executive Staff	920102	Executive Stock Option Exp	General Allocation
999	Executive Staff	920103	Executive Performance Shares	General Allocation
999	Executive Staff	920104	Restricted Stock Awards	Electric Only
999	Executive Staff	921102	Mgmt & Admin-Exp-Executives	General Allocation
999	Executive Staff	921103	SPP Administrative Expenses	Electric Only
999	Executive Staff	921104	United Way Expenses	Electric Only
999	Executive Staff	921202	Mgmt & Admin-Accounting	Electric Only
999	Executive Staff	921306	Professional Membership & Dues	Electric Only
999	Executive Staff	921502	Mgmt & Administrative - Exp-Hr	Electric Only
999	Executive Staff	921702	Mgmt & Admin - Expenses	Electric Only
999	Executive Staff	921711	Conv & Seminar-Fras	Electric Only
999	Executive Staff	923045	Outside Services	General Allocation Except When A Direct Charge Can Be Identified
999	Executive Staff	923046	Outside Services - EDG Only	Gas Only
999	Executive Staff	923047	Outside Services - EDE Only	Electric Only
999	Executive Staff	924000	Property Insurance	Electric Only
999	Executive Staff	926225	Executive Physicals	Electric Only

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999	Executive Staff	928000	Regulatory Commission Exp-Corp	Electric Only
999	Executive Staff	928002	FERC Gen Formula Rate Case Exp	Electric Only
999	Executive Staff	930210	Industry Association Dues	Electric Only
999	Executive Staff	930220	Dir-Stkhldr & Oth Investor Exp	Electric Only
999	Executive Staff	930240	Misc Gen Exp-Other	Electric Only
999	Executive Staff	930248	Chamber Of Commerce Dues	Electric Only