List of Sub-Accounts Included and Excluded for FAC

	<u>GL</u>	<u>Descriptions</u>	<u>GL</u>	Descriptions	<u>GL</u>	<u>Descriptions</u>
	501	Included:	506	Included:	555	Included:
	501042	· · · · · · · · · · · · · · · · · · ·	506127		555430	
				•		
		Fuel -Natural Gas	506129			S .
Solition Section Se				•		••
50121				•		•
		, ,		•		. ,
						• • • • • • • • • • • • • • • • • • • •
		,	300204	Line Expense		0,
September Sep			F.40	la aborda do		•
501 Science 501 Scie						• .
5011 Cow & Semina-Fuel 447 Included: 555800 DA Supplemental 501010 Cow & Semina-Fuel 44713 Gen Ark Off-Sys sale-Resale 555800 DA Other PP Expense 501060 Foul Administration -Ruverion 447133 Gen Ko Off-Sys sales-Resale 555900 RT Asset Energy 501060 Fuel Administration -Riverton 447130 Gen Ok Off-Sys Sales-Resale 555900 RT Non-Asset Energy 501065 Fuel Administration -Riverton 447130 Gen Ok Off-Sys Sales-Resale 555900 RT Rep-Up 447205 SPD M Revenue + AS 555900 RT Rep-Down RT Rep-Down 547205 Natural Gas SLCC Tolling 447840 SPP IM Revenue - OK 555990 RT Spinning 547207 Nat Gas-Tolling SLCC Effective 447850 SPR IM Revenue 555990 Purchased Power - Net Metering [*] 547208 Natural Gas SLCC Tolling 447861 MiMEUC FAC Revenue Excluding Long-Term 55590 Purchased Power - Net Metering [*] 547200 North Full Full Administration - Revenue 447861 MimeUR Cerearing [*] 55590 <	501607	Fuel Adm E Trader Commission	548202	Ammonia Expense		· ·
501101 Com & Seminar-Fuel						. •
						• •
				•		·
	501400	Ops Labor-Fuel Handling		Gen Ks Off-System Sale-Resale	555900	RT Asset Energy
	501601	Fuel Administration -Asbury	447133	Gen Mo Off-Sys Sale-Resale	555910	RT Non-Asset Energy
	501604	Fuel Administration -Riverton	447143	Gen Ok Off-Sys Sales-Resale	555920	RT Virtual Energy
547205 Natural Gas SLC Tolling 447840 SPP IM Revenue - OK 555906 RT Spinning 547205 Natural Gas SLC Tolling 447840 SPP IM Revenue - OK 55590 RT Other PP Expense 547207 Nat Casa-Tolling SLCC Effective 447860 Birdareal Off Line Aux Revenue 55590 Purchased Power - Net Metering [*] 547207 Ormbur Furle Sales - Nat Casa 447861 MJMEUC FAC Revenue [#] 55590 TCR Activity 547210 Combust Turb Fuel Natural Cas 447861 MJMEUC FAC Revenue Excluding Long-Term 555 TCR Activity 547211 Effective (Gain)Loss Deriv Gas 447861 MJMEUC FAC Revenue Excluding Long-Term 555909 ARR Activity 547211 Effective (Gain)Loss Deriv Gas 447861 Ade-Off-Sys-Missouri 555909 ARR Activity 547211 Effective (Gain)Loss Deriv Gas 447861 Ade-Off-Sys-Missouri 555909 ARR Activity 547213 Evel-No.2 Ol Tie Deriv Mid Hedge (Gain)Loss [*] Oktabrea A47861 Cherry Imbalance - Afransas 555909 ARR Activity 547300 Arrival Hedge (Gain)Loss [*] Oktabrea A47861 Energy Imbalance - Afransas 555909 ARR Activity 547605 Fuel Adm Energy Center 447861 Energy Imbalance - Missouri 56511 Trans Of Electricity By Others 547005 Fuel Adm Energy Center 447861 Energy Imbalance - Missouri 56511 SPP Schedule 1-1 Anoly [#] 547005 Fuel Adm Energy Center 447861 Energy Imbalance - Missouri 56511 SPP Schedule 1-1 Anoly [#] 56511 SPP Schedule 1-1 Anoly [#] 54710 Energy Imbalance - Missouri 56511 SPP Schedule 1-1 Anoly [#] SPP Schedule 1-1 Anol	501605	Fuel Administration Plum Point	447810	SPP IM Revenue -AR	555940	RT Reg-Up
S47205 Natural Gas SLCC Tolling			447820	SPP IM Revenue -KS	555950	RT Reg-Down
S47207	547	Included:	447830	SPP IM Revenue -MO	555960	RT Spinning
S47207 Nat Gas-Tolling SLOC Effective 447861 MUMEUC Revenue 555999 Purchased Power - Net Metering [*] S47210 Combust Turb Fuel Natural Gas 447861 MUMEUC Revenue S55990 Fuel Activity S55990 Archivity S55900 Archivity S57212 Inteffect (Gain)-Loss Deriv Gas 44781 MUMEUC Revenue S55990 Archivity Archivity Archivity S57301 Archivity Archiv	547205	Natural Gas SLCC Tolling	447840	SPP IM Revenue -OK	555970	RT Supplemental
S47207 Nat Gas-Tolling SLOC Effective 447880 Maletaral/Off Line Aux Revenue 555999 Purchased Power - Net Metering [*]		•	447850	SPP IM Revenue	555980	
		•	447860	Bilateral/Off Line Aux Revenue	555999	·
547210 Combust Turb Fuel Natural Gas		•				311
					555	Included:
547212 Effective (Gain)Loss Deriv Gas 447 Excluded: 555995 ARR Activity 547213 Fuel -No 2 Oil Fuel 44730 Aec - Off-Sys-Missouri Hear Part (Sain)Loss (Pick) (Pick) (Pick) (Pick) 447540 Oklahoma G R D A Off-System 55592 Wind Hedge Stub Period- (Gain)/Loss (Pick) Excluded: 547301 Non-R51310 Bority (Gain)/Loss (Pick) (Easin)/Loss (Pick) (Pick) (Pick) 447620 Energy Imbalance - Arkanasa 55502 Wind Hedge Stub Period- (Gain)/Loss (Pick) 547607 Fuel Adm E Traders Commission 447630 Energy Imbalance - Missouri 565 Included: 547607 Evel Adm State Line 447630 Energy Imbalance - Missouri 565413 SPP Schedule 1-A only (#] 547206 Fuel Adm Energy Center 565414 SPP Fuer Chig Schedule 12 [#] 57700 SPP Fuer Chig - Native Load Exclude S1-A 40915 Prov-Red Inc-PTC[*] 457131 OLE IR VOffSys NnFrm PTP Tms [#] 565416 Non SPP Fixed Chig - Native Load 411 Included: 457141 Sch 11 NTTs [#] 565417 PP Non SPP Var - Native Load 411 Included: 457141 Sch 11				monited the travenue Excluding Long Tollin		
Fuel - No 2 Oil Fuel 447430 Aec - Off-Sys-Missouri 547301 NonFAST33 Deriv (Gain)Loss 447640 A47640 Chengry Imbalance - Arkansas 555502 Wind Hedge Stub Period - (Gain)Lloss [*] Wind Hedge (Gain)Lloss [*] DeLETE 447640 Chengry Imbalance - Arkansas 555502 Wind Hedge Stub Period - (Gain)Lloss [*] Wind Hedge (Gain)Lloss [*] Wind Hedge Stub Period - (Gain)Lloss [*] Wind Period -		* *	447	Excluded:		•
NonFAS133 Deriv (Gain)/Loss 1 DELETE		,			333993	ANNACIVITY
S47302						Football de
S47607 Fuel Adm E Traders Commission		, ,		· · · · · · · · · · · · · · · · · · ·	555500	
MJMEUC FAC Revenue Long-Term Capacity Only [#] 565 Included: 547605 Fuel Adm State Line 447630 447630 Energy Imbalance -Missouri 555413 Trans Of Electricity By Others 5547606 Fuel Adm State Line 447640 Energy Imbalance -Oklahoma 555414 SPP Schedule 1-A only [#] 547606 Fuel Adm Energy Center 565410 SPP Var Chg Schedule 12 [#] 547610 Natural Gas Fixed Transportation and Fixed Storage Only 457 Included: 555414 SPP Fixed Chg -Native Load Exclude S1-A SPP Schedule 12 [#] SPP Var Chg Schedul		- , ,		••	555502	wind Hedge Stub Period- (Gain)/Loss [*]
547 Excluded: 447630 Energy Imbalance -Missouri 565413 Trans Of Electricity By Others 547605 Fuel Adm State Line 447640 Energy Imbalance -Oklahoma 565414 SPP Schedule 1-A only [#] 547210 Natural Gas Fixed Transportation and Fixed Storage Only 457 Included: 565414 SPP Fixed Chg -Native Load Exclude S1-A 409 Included: 457137 Ot El RvOffsys LTESTF PTP Tms [#] 565416 Non SPP Fixed Chg -Native Load 409115 Prov-Red Inc-PTC[*] 457141 Sch 11 NITS [#] 565417 PP Non SPP Var -Native Load 409115 Prov-Red Inc-PTC[*] 457141 Sch 11 NITS [#] 565418 Gen Non SPP Var -Native Load 411 Included: 457141 Sch 11 PTP [#] 565419 Off Sys Sales Trans Costs 411800 Gains-Disposition Emmiss Allow 575700 IM Market Facilitation, Monitor [*] 509052 Emission Allowance Exp 457140 Oth El Rev-Sched Sys Cit/RDisp 45601 Misc Elec Rev-Green Credits-AR 456073 Misc Elec Rev-Green Credits-AR 456072 Misc Elec Rev-Green Credits-AR	54/60/	Fuel Adm E Traders Commission		•		
S47605 Fuel Adm State Line						
S47606 Fuel Adm Energy Center Natural Gas Fixed Transportation and Fixed Storage Only 457 Included: 565414 SPP Var Chg Schedule 12 [#] S47141 SPP Fixed Chg -Native Load Exclude S1-A				0,		, ,
Natural Gas Fixed Transportation and Fixed Storage Only 457 Included: 565414 SPP Fixed Chg -Native Load Exclude S1-A			447640	Energy Imbalance -Oklahoma		,
Market Facilitation, Monitor [*] Market Facilitation, Monitor [*] Misc Elec Rev-Green Credits-AR Misc Elec Rev-Green Credits-AC Misc Rec Revenue - Wind [*] Misc Revenue - Wind [
Market Facilitation, Monitor [*] Monitor	547210	Natural Gas Fixed Transportation and Fixed Storage Only	457	Included:	565414	SPP Fixed Chg -Native Load Exclude S1-A
409115			457137	Ot EI RvOffSys LTFSTF PTP Trns [#]	565416	Non SPP Fixed Chg -Native Load
409115	409	Included:	457138	Ot El RvOffSvs NnFrm PTP Trns [#]	565417	PP Non SPP Var -Native Load
411 Included: 457142 Sch 11 PTP [#] 565419 Off Sys Sales Trans Costs 411 Included: 457160 Sch 1 PTP [#] 575 Included: 411800 Gains-Disposition Emmiss Allow 457 Excluded: 57570 IM Market Facilitation, Monitor [*] 509 Included: 457131 Oth EI Rev-Sched Sys Ctrl&Disp 509052 Emission Allowance Exp 457139 Ott EI RvOffSys NITS Rev 456 Included: 457140 Oth EI Rev-Off-Sys Losses 456071 Misc Elec Rev-Green Credits-AR 456072 Misc Elec Rev-Green Credits-AR 456072 Misc Elec Rev-Green Credits-MO 456074 Misc Elec Rev-Green Credits-MO 456074 Misc Elec Rev-Green Credits-MO 456075 REC Revenue 456075 REC Revenue 456075 REC Revenue 456210 REC Revenue - Wind Pre-Stub Period [*] Revolntets: [#] Indicates new proposed account. [#] Indicates new proposed account previously excluded from FAC. Account 456230 Originally Proposed by Company will be replaced by Account 409115 45620 Wind – PAYGO – FAC [*]				• • • • • • • • • • • • • • • • • • • •		
A11800 Sch Disposition Emmiss Allow A57160 Sch PTP # A11800 Gains-Disposition Emmiss Allow A57160 A577 Excluded: S7570 IM Market Facilitation, Monitor [*] 509	403113	Flov-Ived IIIC-F I C[]				
411800 Gains-Disposition Emmiss Allow 457 Excluded: 575700 IM Market Facilitation, Monitor [*] 509 Included: 457131 Oth EI Rev-Sched Sys Ctrl&Disp 509052 Emission Allowance Exp 457139 Ot EI RvOffSys NITS Rev 456071 Misc Elec Rev-Green Credits-AR 457140 Oth EI Rev-Off-Sys Losses 456071 Misc Elec Rev-Green Credits-AR 456072 Misc Elec Rev-Green Credits-KS 456073 Misc Elec Rev-Green Credits-MO 456074 Misc Elec Rev-Green Credits-MO 456075 REC Revenue 456210 REC Revenue - Wind Pre-Stub Period [*] Footnotes: 1*1 indicates new proposed account. 1*1 indicates account previously excluded from FAC. Account 456230 Originally Proposed by Company will be replaced by Account 409115 456200 Wind - PAYGO - FAC [*]	411	Included			303413	On Cys Gales Trans Gosts
Solition		· · · · · · · · · · · · · · · · · · ·	437 100	3GH 1 F 1 F [#]	E7E	Included
Source	411000	Gains-Disposition Eminiss Allow	457	Eveluded		
Emission Allowance Exp	500	lucal code de			3/3/00	IIVI Market Facilitation, Monitor []
A57140 Oth El Rev-Off-Sys Losses 456071 Misc Elec Rev-Green Credits-AR		· · · · · · · · · · · · · · · · · · ·				
456072 Misc Elec Rev-Green Credits-KS 456073 Misc Elec Rev-Green Credits-MO 456074 Misc Elec Rev-Green Credits-MO 456075 REC Revenue 456075 REC Revenue 456210 REC Revenue - Wind Pre-Stub Period [*] 456215 REC Revenue - Wind Pre-Stub Period [*] 456215 REC Revenue - Wind Post-Stub Period [*] 456230 PTC Revenue - Wind [*] DELETE 456250 Misc Revenue - Wind [*] DELETE 456250 Misc Revenue - Wind [*] DELETE 456250 Misc Revenue - Wind [*] DELETE 456250 Wind - PAYGO - FAC [*]	509052	Emission Allowance Exp				
456073 Misc Elec Rev-Green Credits-MO			457 140	Oth El Rev-Off-Sys Losses		
Misc Elec Rev-Green Credits-OK 456075 REC Revenue 456075 REC Revenue 456210 REC Revenue - Wind Pre-Stub Period [*] 456210 REC Revenue - Wind Pre-Stub Period [*] 456215 REC Revenue - Wind Pre-Stub Period [*] REC Revenue - Wind Pre-Stub Period [*] PTC Revenue - Wind Pre-Stub Period [*] PTC Revenue - Wind [*] DELETE REC Revenue - Wind [*] REC Revenue - Wind [*] PTC Revenue - Wind [*] REC Revenue - Wind [*]						
A 56075 REC Revenue						
Footnotes: **Indicates new proposed account. **Indicates new proposed account previously excluded from FAC. **Indicates new proposed by Company will be replaced by Account 409115 **Indicates account previously excluded from FAC. **Indicates account previously excluded						
Footnotes: **Indicates new proposed account. *456215 **REC Revenue - Wind Post-Stub Period [*] **Total Proposed account previously excluded from FAC. *456230 **Wind PaV'GO - FAC [*] **Total PaV'GO						
Footnotes: [*] indicates new proposed account. [#] indicates account previously excluded from FAC. [*] indicates account previously excluded from FAC. [*] Misc Revenue - Wind [*] DELETE Misc Revenue - Wind [*] Wind - PAYGO - FAC [*]						
## indicates account previously excluded from FAC. Account 456230 Originally Proposed by Company will be replaced by Account 409115 456250 Misc Revenue - Wind [*] 456260 Wind - PAYGO - FAC [*]	Footpotes	[*] indicates new proposed account				
Account 456230 Originally Proposed by Company will be replaced by Account 409115 456260 Wind - PAYGO - FAC [*]	i ootiiotes.					
			e replaced by	v Account 409115		
						Wind – Partner Contribution/Distributions – FAC [*]