d/b/a Liberty-Empire 602 Joplin Street Joplin, Missouri 64801

Replacing 3rd Revised Sheet No.28 Date Issued: 9-12-2022

STANDARD PRICING SCHEDULE:

STATE OF OKLAHOMA

TAX CHANGE RIDER SCHEDULE – TCR

APPLICABILITY:

This Tax Change Rider (TCR) is applicable to all electric service retail customers provided under any retail rate schedule, whether metered or unmetered (except where not permitted under a separately negotiated contract with a customer). The Rider will be reflected as a separate line item on a customer's monthly bill as Rider TCR.

PURPOSE:

The purpose of the Rider TCR is to reflect the difference of the amount included in base rate revenue associated with Protected Excess ADIT, Unprotected Excess ADIT and the Stub Period Amortization compared to the actual amortization expense amounts. Furthermore, the rider will also incorporate any changes in the annual amortization amounts for the protected assets when the amortization of the protected portion of the ADIT liabilities differs from the amortization (the amortization determined by the average rate assumption method ("ARAM") as required by the TCJA Section 13001(d) or other method specified by subsequent tax law changes) recorded on the books and records of the Company.

TRUE-UP PROCESS:

The true-up amount will be calculated by comparing the actual amortization expense amounts to those amounts included in base rates in Cause PUD 202100163. The TCR Rider rates will be updated annually based on a filing submitted by the Company. The Company will file the revised rate annually within sixty (60) days after each annual update period. The first update period will occur one year after new base rates take effect in PUD 202100163.

Rate per kWh			
RG	(\$0.00000)		
RH	(\$0.00000)		
CB	(\$0.00000)		
GP	(\$0.00000)		
TEB	(\$0.00000)		
PT	(\$0.00000)		
SPL	(\$0.00000)		
LS	(\$0.00000)		

Rates Authorized by the Oklahoma Corporation Commission:				
(Effective)	(Order No.)	(Cause No.)		
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September 12, 2022	Interim Rates	17 O.S. 152(B)(4)		
November 1, 2020	703403	PUD-201800133		
October 1, 2020	703403	PUD-201800133		
October 9 2019	703403	PUD-201800133		

Public Utility Division Stamp:

APPROVED
September 9, 2022
DIRECTOR
of
PUBLIC UTILITY DIVISION