BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of The Empire District)	
Electric Company's Request for Authority)	
to File Tariffs Increasing Rates for Electric)	Case No. ER-2019-0374
Service Provided to Customers in its)	
Missouri Service Area)	

Public Counsel's Correction to Reply Brief

The paragraph immediately following the statement of Issue 8.a.—*Should any of Empire's management expenses not be included in Empire's revenue requirement?*—on page 25 of Public Counsel's reply brief does not reflect Public Counsel's discovery immediately before filing its reply brief of the disclaimer that Empire has not included the \$904 Bermuda trip expense in its cost-of-service Empire to which Ms. Richard testifies. Corrected, that paragraph follows:

Public Counsel agrees that its adjustment should be reduced by \$904.32 for the Bermuda trip, as Empire did not include that cost in its cost-of-service. Except for that \$904.32, Public Counsel's position has not changed from its initial brief. Yes. Empire's management expense includes meal costs for what Empire claims without support are business meetings in the amount of \$686,087. The disallowance of all other charges Public Counsel has deemed unreasonable or unjustifiable due to lack of justification of how these charges benefit Empire's retail customers is \$3,021,797 less \$904.32 = \$3,020,892. Public Counsel's total test year disallowance of \$3,707,884 less \$904.32 = \$3,706,980 is recorded in account 923 for the test year.⁷⁰ Public Counsel also has a disallowance of \$3,006,362 (now less \$904.32) in account 923 for the true-up. Since Staff's account 923 number is based only

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⁷⁰ Ex. 202, Public Counsel witness Amanda Conner, surrebuttal & true-up direct testimony, Sch. ACC-S-1.

on the test year, the amount that should be removed from account 923 in Staff's case after true-up is \$3,706,980.

Respectfully,

/s/ Nathan Williams

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or electronically mailed to all counsel of record this 19th day of May 2020.

/s/ Nathan Williams