

EXHIBIT

Exhibit No:
Issue: Depreciation
Witness: William W. Dunkel
Type of Exhibit: Rebuttal Testimony
Case No.: ER-2008-0093
Date Testimony Prepared: April 4, 2008

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Service Commission

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of the Empire District Electric)
Company of Joplin, Missouri for Authority) Case No. ER-2008-0093
to File Tariffs Increasing Rates for Electric) Tariff File No. YE-2008-0205
Service Provided to Customers in the Missouri)
Service Area of the Company.)

REBUTTAL TESTIMONY AND SCHEDULES

OF

WILLIAM W DUNKEL

ON BEHALF OF

OFFICE OF THE PUBLIC COUNSEL
OF THE STATE OF MISSOURI


OPC Exhibit No. 301
Case No(s) ER-2008-0093
Date 5-12-08 Rptr XF

In the Matter of the Empire District Electric)
Company of Joplin, Missouri for Authority) **Case No. ER-2008-0093**
to File Tariffs Increasing Rates for Electric) **Tariff File No. YE-2008-0205**
Service Provided to Customers in the Missouri)
Service Area of the Company.)

COUNTY OF SANGAMON)
)
 STATE OF ILLINOIS)

1. My name is William Dunkel. I am a Consultant for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my direct testimony.

William Dunkel
William Dunkel
Consultant


Notary Public

"OFFICIAL SEAL"
Sarah J. Williams
 Notary Public, State of Illinois
 My Commission Exp. 02/27/2010

1 **Q. Are you the same William W. Dunkel that previously filed Direct Testimony in this**
2 **proceeding on behalf of Office of the Public Counsel of the State of Missouri (OPC)?**

3 A. Yes.

4 **Q. What is the purpose of this Rebuttal testimony?**

5 A. The purpose of this Rebuttal testimony is to respond to the testimonies filed by other
6 parties in this proceeding on or about February 22, 2008. I will primarily be responding
7 to the Direct Testimony of Staff witness Mark L. Oligschlaeger.

8 **Q. What does the Staff recommend pertaining to depreciation rates?**

9 A. The Staff recommends no change in depreciation rates at this time. On page 14 of his
10 Direct testimony Mark L. Oligschlaeger recommends:

11 "Another significant difference is due to depreciation expense. The
12 Company is seeking new authorized depreciation rates in this case
13 that would increase its total depreciation expense by approximately
14 \$1.4 million. In contrast, the Staff recommends that the
15 Commission not change Empire's depreciation rates at this
16 time." (Emphasis added)

17 **Q. Do you object to the Staff recommendation "that the Commission not change**
18 **Empire's depreciation rates at this time?"**

19 A. No. I do not object to this Staff recommendation. As discussed in my Direct testimony,
20 there are significant problems in the new depreciation rates proposed by Empire. The
21 Staff recommendation that the Commission not change Empire's depreciation rates
22 eliminates the problems with the Empire proposed depreciation rates.

23 **Q. Does this conclude your Rebuttal Testimony?**

24 A. Yes.