

be returned to customers; an under-recovery, represented by a positive ACA balance, must be collected from customers.

3. Based on its review, as discussed in detail in the accompanying Staff Recommendation Memorandum, Staff recommends the Commission issue an order requiring Empire to make the adjustments and reflect the ending over- or under-recovery balances as of August 31, 2015, for the ACA, TOP, TC, and Refund accounts shown as the Staff recommended ending balances in the table in the “Recommendations” section of the Staff Recommendation Memorandum.

4. In addition to the dollar adjustments referenced above, based on its review Staff has certain recommendations as reflected in the accompanying Staff Recommendation Memorandum. Staff recommends the Commission order Empire to respond to these recommendations within forty-five (45) days.

WHEREFORE, for the reasons stated above and discussed in detail in the accompanying Staff Recommendation Memorandum, Staff recommends the Commission issue an order directing Empire to respond within 45 days to Staff’s recommendations included in the Staff Recommendation Memorandum, and to make the adjustments and reflect the ending over- or under-recovery balances as of August 31, 2015, for the ACA, TOP, TC, and Refund accounts as shown in the “8-31-15 Staff Recommended Ending Balances” column of the table in the “Recommendations” section of the Staff Recommendation Memorandum.

Respectfully submitted,

/s/ Jeffrey A. Keevil

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, or transmitted by facsimile or electronic mail to counsel of record this 14th day of December, 2016.

/s/ Jeffrey A. Keevil