

Exhibit No.	Description	Date Filed
22	Direct Testimony of Eric Fox	8/14/19
23	Rebuttal Testimony of Eric Fox	3/3/20
24	Direct Testimony of Jill Schwartz	8/14/19
25	Rebuttal Testimony of Jill Schwartz	3/3/20
26	Direct Testimony of Timothy S. Lyons	8/14/19
27	Rebuttal Testimony of Timothy S. Lyons – Rev. Requirement	3/3/20
28	Rebuttal Testimony of Timothy S. Lyons – CCOS	3/9/20
29	Surrebuttal and True-Up Direct Testimony of Timothy S. Lyons	3/27/20
30	Direct Testimony of Nathaniel W. Hackney	8/14/19
31	Rebuttal Testimony of Nathaniel W. Hackney	3/3/20
32	Surrebuttal Testimony of Nathaniel W. Hackney	3/27/20
33	Direct Testimony of Samuel S. McGarrah	8/14/19
34	Rebuttal Testimony of Samuel S. McGarrah	3/3/20
35	Surrebuttal Testimony of Samuel S. McGarrah	3/27/20
36	Direct Testimony of Robert B. Hevert	8/14/19
37	Rebuttal Testimony of Robert B. Hevert	3/3/20
38 P	Surrebuttal Testimony of Robert B. Hevert – Public	3/27/20
38 C	Surrebuttal Testimony of Robert B. Hevert – Confidential	
39	Direct Testimony of Jeffrey Westfall	8/14/19
40	True-Up Direct Testimony of Jeffrey Westfall	3/27/20
41	Direct Testimony of Timothy N. Wilson	8/14/19
42	Direct Testimony of Dale Harrington	8/14/19
43 P	Rebuttal Testimony of Mark T. Timpe – Public	3/3/20
43 C	Rebuttal Testimony of Mark T. Timpe – Confidential	
44	Surrebuttal Testimony of John Cochrane	3/27/20
45	Company’s Responses to Staff DR 21 (Palumbo)	4/17/20
46	Company’s Responses to Staff DR 23 (Palumbo)	4/17/20
47	Errors in Staff True-Up Calculations (Fallert)	4/17/20
48	Staff’s Response to Company DR 266 – original (Tarter)	4/17/20
49	Staff’s Response to Company DR 266 – revised (Tarter)	4/17/20
50	Company’s Response to Staff DR 185.1 (Timpe)	4/17/20
51	Company’s Responses to OPC DRs 1011, 1012, 1013, 1014, 1017, and 3030 (Timpe)	4/17/20
52	Company’s Response to OPC DR 1028 (Timpe)	4/17/20
53	Company’s Responses to OPC DRs 1033 and 1034 (Timpe)	4/17/20
54 P	Company’s Response to OPC DR 3004 (Timpe) – Public	4/17/20
54 C	Company’s Response to OPC DR 3004 (Timpe) – Confidential	
55	Company’s Responses to OPC DR 1037 (Cochrane)	4/17/20
56	Workpaper 6.1, Cost of Debt (Richard)	4/17/20
57	Workpaper, Jurisdictional Allocation Factors (Richard)	4/17/20
58	Workpaper, Credit Card Fees (Richard)	4/17/20

Exhibit No.	Description	Date Filed
59	Workpaper, Rate Case Expense (Richard)	4/17/20
60	Electric Plant Instructions AFUDC (Richard)	4/17/20
61	Company's Response to OPC DR 3045 (Richard)	4/17/20
62	Workpaper, Generation O&M Expense (Richard)	4/17/20
63	Workpaper, Riverton 12 Tracker Reg Asset & Amort. (Richard)	4/17/20
64	Workpaper, Riverton Expense True-Up (Richard)	4/17/20
65	Workpaper, Software Maintenance Norm. Expense (Richard)	4/17/20
66	Workpaper, Advertising Expense (Richard)	4/17/20
67	Workpaper, Materials and Supplies (Palumbo)	4/17/20
68	Workpaper, Removal of Non-Electric Inventory (Palumbo)	4/17/20
69	Workpaper, Asset Retirement Obligations Reg Asset & Amortization (Richard)	4/17/20
70	Workpaper, Tornado Regulatory Asset (Richard)	4/17/20
71	Workpaper, Annualized Depreciation Expense (Richard)	4/17/20
72	Workpaper, Annualized Amortization Expense (Richard)	4/17/20
73	Workpaper, Approved Depreciation Rates (Richard)	4/17/20
74	Workpaper, Iatan & Plum Point Carrying Costs (Richard)	4/17/20
75	Company's Response to Staff DR 33.1 (Richard)	4/17/20
76	Workpaper, DSM Regulatory Asset and Amortization (Richard)	4/17/20
77	Workpaper, Bad Debt Expense (Richard)	4/17/20
78	Workpaper, Removal Unbilled Revenues (Richard)	4/17/20
79	Workpaper - Removal Franchise Fees (Palumbo)	4/17/20
80	Workpaper - Removal of FAC Revenues (Richard)	4/17/20
81	Workpaper - Rent Revenues (Richard)	4/17/20
82	Workpaper - Other Revenues (Richard)	4/17/20
83	Workpaper - Fly Ash Revenues (Richard)	4/17/20
84	Workpaper - TCJA Revenue Adjustment (Richard)	4/17/20
85	Workpaper - Property Insurance Test Year Expense (Richard)	4/17/20
86	Workpaper - Injuries and Damages to include in Cost of Service (Richard)	4/17/20
87	Workpaper - Test Year Payroll and Overtime (Richard)	4/17/20
88	Workpaper - Retention Bonus Calculations (Richard)	4/17/20
89	Workpaper - Employee Benefits to include in Cost of Service (Richard)	4/17/20
90	Workpaper - Property Tax Calculation (Richard)	4/17/20
91	Workpaper - Dues and Donations (Richard)	4/17/20
92	Workpaper - Outside Services to include in Cost of Service (Richard)	4/17/20

Exhibit No.	Description	Date Filed
93	Workpaper - Common Property Adjustment (Richard)	4/17/20
94	Workpaper - Rabbi Trust Analysis (Richard)	4/17/20
95	Workpaper - Rabbi Trust Appendix (Richard)	4/17/20
96	Company's Response to Staff DR 0097 (Richard)	4/17/20
97	Workpaper - Corrected Billing Determinants October 2019	4/17/20
98	Workpaper - Corrected Billing Determinants November 2019	4/17/20
99	Workpaper - Corrected Billing Determinants December 2019	4/17/20
1001	Workpaper - Corrected Billing Determinants January 2020	4/17/20
1002	Workpaper for Adjustment Customer Load Growth (Richard)	4/17/20
1003	Workpaper for EDR Adjustment (Richard)	4/17/20
1004	Workpaper for Customer Annualization Adjustment (Richard)	4/17/20
1005	Workpaper for Weather Normalization Adjustment (Richard)	4/17/20
1006	Workpaper, Billing Determinants for Retail Revenue (Richard)	4/17/20
1007	Workpaper, Revenue Summary by Rate November 2019	4/17/20
1008	Workpaper, Revenue Summary by Rate December 2019	4/17/20
1009	Workpaper, Revenue Summary by Rate January 2020 (Richard)	4/17/20
1010 P	Supplemental Testimony of Aaron J. Doll - Public	5/6/20
1010 HC	Supplemental Testimony of Aaron J. Doll - HC	
1011	Supplemental Testimony of Todd W. Tarter	5/6/20
1012	Supplemental Testimony of Timothy N. Wilson	5/6/20
1013	Supplemental Testimony of James A. Fallert	5/6/20
1014	Supplemental Testimony of Jill Schwartz	5/6/20
1015	Supplemental Testimony of Mark T. Timpe	5/6/20
1016	Supplemental Testimony of Robert B. Hevert	5/6/20
1017	Supplemental Testimony of Sheri Richard	5/6/20
1018	Responsive Supplemental Testimony of Sheri Richard	5/12/20
1019	Responsive Supplemental Testimony of Aaron Doll	5/12/20

The Company's initial Offers of Evidence was submitted on April 17, 2020. Additional evidence was prepared and offered for admission on May 6, 2020, to address the Commissioner Questions issued on April 28, 2020. In this regard, the supplemental testimonies of Aaron J. Doll, Todd W. Tarter, Tim Wilson, James Fallert, Jill Schwartz, Mark T. Timpe, Robert B. Hevert, and Sheri Richard were offered to respond to the Commissioner Questions as set forth below:

Witness	Issue(s)	Question(s)
Doll	FAC (issue 5) Asbury (issue 13) Questions Regarding the Global Stipulation and Agreement Questions Regarding Hedging	Questions 2, 4a Question 4 Questions 1-2 Questions 4-7
Tarter	FAC (issue 5)	Questions 1, 3, 4b
Wilson	Asbury (issue 13)	Questions 1-2
Fallert	Pensions and OPEBs (issue 17)	Questions 1, 3
Schwartz	Affiliate Transactions (issue 18)	Questions 1-2
Timpe	Affiliate Transactions (issue 18)	Questions 3-4
Hevert	Affiliate Transactions (issue 18)	Question 5
Richard	Rate Design (issue 2) Jurisdictional Allocation Factors (issue 3) WNR and SRLE Adjustment Mechanisms (issue 4) FAC (issue 5) Credit Card Fees (issue 6) Rate Case Expense (issue 7) Cash Working Capital (issue 10) Asbury (issue 13) Software Maintenance Expense (issue 20) Customer Experience (issue 22) Estimated Bills (issue 23) Tax Cut and Jobs Act Revenue (issues 12 and 35) Questions Regarding the Global Stipulation and Agreement	Question 1 Questions 1-2 Questions 1-7 Question 4 Question 1 Question 2 Questions 1-2 AAO Questions 2-3 Questions 1-2 Questions 1-4, 9-12 Questions 1-2 Questions 3-5, 8

At this time, the Responsive Supplemental Testimony of Sheri Richard and the Responsive Supplemental Testimony of Aaron Doll are being offered to address the responses of other parties to the Commissioner Questions.

WHEREFORE, The Empire District Electric Company submits its Offers of Evidence for the Commission's consideration.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that the above document was filed in EFIS on this 12th day of May, 2020, with notification of the same being sent to all counsel of record.

/s/ Diana C. Carter