



resolution of Empire's 2017-2018 ACA audit.

**THE COMMISSION ORDERS THAT:**

1. The Empire District Gas Company's 2017-2018 Actual Cost Adjustment account balances as of August 31, 2018, be adjusted to reflect Staff's adjustments to the ending (over)/under recovery balances for the ACA accounts per the following table:

<b>Description + Under-recovery (-) Over-recovery</b>	<b>8-31-18 Ending Balances Per Filing</b>	<b>Staff Adjustments For 2017-2018 ACA</b>	<b>8-31-18 Staff Recommended Ending Balances</b>
<b>South System: Firm ACA</b>	(\$817,183)	\$0	(\$817,183)
<b>Interruptible ACA</b>	\$0	\$0	\$0
<b>Take-or-Pay (TOP)</b>	\$0	\$0	\$0
<b>Transition Cost (TC)</b>	\$0	\$0	\$0
<b>Refund</b>	\$0	\$0	\$0
<b>North System: Firm ACA</b>	\$372,861	\$3,000	\$375,861
<b>Interruptible ACA</b>	\$0	\$0	\$0
<b>Take-or-Pay (TOP)</b>	\$0	\$0	\$0
<b>Transition Cost (TC)</b>	\$0	\$0	\$0
<b>Refund</b>	\$0	\$0	\$0
<b>Northwest System: Firm ACA</b>	(\$178,540)	(\$945)	(\$179,485)
<b>Interruptible ACA</b>	\$0	\$0	\$0
<b>Take-or-Pay (TOP)</b>	\$0	\$0	\$0
<b>Transition Cost (TC)</b>	\$0	\$0	\$0
<b>Refund</b>	\$0	\$0	\$0

2. This order shall become effective on March 14, 2020.
3. This file shall close on March 15, 2020.



**BY THE COMMISSION**

A handwritten signature in black ink that reads "Morris L. Woodruff".

Morris L. Woodruff  
Secretary

Silvey, Chm., Kenney, Rupp, Coleman, and  
Holsman CC., concur.

Clark, Senior Regulatory Law Judge