

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of the Empire District Electric)	
Company of Joplin, Missouri, for authority to file)	
tariffs increasing rates for electric service provided)	
to customers in the Missouri service area of the)	Case No. ER-2008-0093
company.)	

STAFF MOTION TO LATE-FILE EXHIBIT #231

Comes now the Staff of the Commission by and through the Commission's General Counsel, and for its motion to late-file an exhibit states as follows:

During the evidentiary hearing, Commissioner Clayton requested that Staff witness Lena Mantle assemble and file information regarding ACA audits and their outcomes for the past several years. Attached is a chart showing the requested information that was prepared by Dave Sommerer and the staff in the procurement analysis department. Staff requests that the Commission expedite the time to respond to this motion so that it may become part of the record and available for the parties to address in post-hearing briefs. Thereafter, the Staff requests that the Commission accept this exhibit, Staff's #231, into evidence.

Respectfully submitted,

/s/ Steven C. Reed

Steven C. Reed

Litigation Counsel

Missouri Bar No. 40616

Attorney for the Staff of the

Missouri Public Service Commission

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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 all counsel of record this 4th day of June, 2008.

/s/ Steven C. Reed

Ameren								
Marble Hill (Fisk/Lutesville) - NGPL; Cape Girardeau- TETCO; Jefferson City/Columbia - PEPL/MPC (added Rolla area May 2004; PEPL/MPC/MGC)								
Case No	Period	Recommended ACA Adjustment		Final Adjustment	Prudence challenged	ACA Adjustment for Prudence	Ordered Prudence Adjustment	Status/ Comments
GR-2006-0333	2005-2006	0		0	No			
GR-2006-0087	2004-2005	(25,772)		(25,772)	No			
GR-2005-0102	2003-2004	(17,451)		(17,451)	No			
GR-2003-0326	2002-2003	(39,561)		(39,561)	No			
GR-2002-438	2001-2002	(188,580)		(92,190)	Yes	(192,780)	(96,390)	Order approving stipulation & agreement
GR-2001-488	2000-2001	(636,395)		(423,426)	Yes	(309,372)	(89,654)	Consolidated with GR-2000-579. PSC approved stipulation & agreement. Excess capacity and DCCB (compliance).

Atmos								
Areas B, K, & S - old ANG ; Areas P & U - old United Cities; Area G - Greeley								
Butler - PEPL; Kirksville - ANR; Southeast Missouri Integrated (SEMO)- TETCO/Ozark, Jackson-NGPL, Piedmont-MRT								
Hannibal/Canton/Palmyra/Bowling Green- PEPL. Neelyville - NGPL & TETCO. Greeley - Rich Hill & Hume - SSC								
Case No	Period	Recommended ACA Adjustment		Final Adjustment	Prudence challenged	ACA Adjustment for Prudence	Ordered Prudence Adjustment	Status/ Comments
GR-2006-0300	2005-2006	(42,705)		(42,705)	No			Professional Services (Staff Travel), \$6,140; Greeley Storage - transferred to KS but charged Greeley for the withdrawal
GR-2005-0311	2004-2005	(730)		(730)	No			
GR-2004-0479	2003-2004	(48,258)		(45,549)	No			
GR-2003-0219	2002-2003	(93,644)		(86,784)	Yes	(10,931)	(4,770)	Greeley - overrun gas
GR-2003-0150	2001-2002	(961,847)		(632,375)	Yes	(17,199)	(8,600)	Order approving Stipulation & Agreement. Excess capacity - Jackson (part of SEMO)

Empire District Gas								
Southern system - SSC; Northern System - PEPL; L&P System- ANR (beginning June 2006)								
Case No	Period	Recommended ACA Adjustment		Final Adjustment	Prudence challenged	ACA Adjustment for Prudence	Ordered Prudence Adjustment	Status/ Comments
GR-2006-0297	2005-2006	(417,193)		(283,866)	Yes	(322,656)	(189,329)	(1) Reallocation of \$203,450 hedging losses from Southern System to Northern System and L&P System (compliance). (2) Adjustment of \$322,656 for Southern System related to Math Error in Aquila's Setup spreadsheet for Southern System; failed to recognize a supply contract for Nov 2005 -Mar 2006; causing it to sell off gas for a net loss. Order approving Stipulation & Agreement

Actual Cost Adjustments (ACA)

Updated 5/20/2008 - LAJ

Aquila - MPS

Southern system - SSC; Northern System - PEPL; Eastern System- PEPL/MPC/MGC (Eastern/Rolla system to AmerenUE May 2004; Northern, Southern and L&P to Empire District Gas - June 2006)

Case No	Period	Recommended ACA Adjustment		Final Adjustment	Prudence challenged	ACA Adjustment for Prudence	Ordered Prudence Adjustment	Status/ Comments
								See Empire District Gas for 2005/2006 and forward.
GR-2005-0271 (MPS and L&P)	2004-2005	(5,990)		(5,990)	No			
GR-2004-0539	2003-2004	(22,418)		(22,418)	No			
GR-2003-0311	2002-2003	(587,756)		(587,756)	No			
GR-2002-392	2001-2002	(278,634)		(287,152)	No			

Aquila L&P

St. Joseph-ANR

Case No	Period	Recommended ACA Adjustment		Final Adjustment	Prudence challenged	ACA Adjustment for Prudence	Ordered Prudence Adjustment	Status/ Comments
								See Aquila-MPS for 2004/2005. See Empire District Gas for 2005/2006 & forward.
GR-2004-0538	2003-2004							Consolidated with Aquila-MPS, GR-2004-0539; see above.
GR-2003-0369	2002-2003	(16,893)		(11,982)	No			
GR-2002-468	2001-2002	(38,212)		(38,212)	No			

Fidelity

Sullivan, Oak Grove Village, and the unincorporated areas of Crawford County- PEPL/MPC

Case No	Period	Recommended ACA Adjustment Range		Final Adjustment	Prudence challenged	ACA Adjustment for Prudence	Ordered Prudence Adjustment	Status/ Comments
								See Laclede for 2006/2007 ACA & forward.
GR-2007-0179	2005-2006	(29,218)	(101,111)	(29,218)	Yes	(57,588)	(21,641)	Order approving Stipulation & Agreement. Recommended adjustment ranged from \$(21,641) to \$(93,534); average shown for recommended prudence adjustment
GR-2006-0170	2004-2005	0		0	No			
GR-2004-0466	2003-2004	218		218	No			
GR-2003-0323	2002-2003	(585)		(585)	No			
GR-2003-0148	2001-2002	10,572		10,572	No			

Laclede								
City of St. Louis and counties of Franklin, Iron, Jefferson, Madison, St. Charles, Ste. Genevieve, St. Francois, and St. Louis - MRT, SSC, PEPL/MPC, and upstream NGPL, Gulf South, Trunkline, CenterPoint Energy (Reliant/Koch)								
Area previously served by Fidelity added in 2006 - Sullivan, Oak Grove Village, and the unincorporated areas of Crawford County- PEPL/MPC								
Case No	Period	Recommended ACA Adjustment		Final Adjustment	Prudence challenged	ACA Adjustment for Prudence	Ordered Prudence Adjustment	Status/ Comments
GR-2006-0288	2005-2006	(2,845,398)			Yes	(2,845,398)		LER Supply Contracts issues, \$2,809,583; Understatement of off-system margin on sales, \$35,815; pending
GR-2005-0203	2004-2005	(1,695,213)			Yes	(1,695,213)		Swing Demand Charges - issue withdrawn, \$(5,542,242). LER Supply Contracts issues- \$(1,695,213) ; pending
GR-2004-0273	2003-2004	(2,055,864)		0	Yes	(2,055,864)	0	Swing Demand Charges; Report and Order rejecting adjustment 6/28/07. Previously had issue for Supply Contract Volumes, but provided additional information and issue withdrawn. PSC denied; decision 7/8/07.
GR-2003-0224	2002-2003	0		0	No			
GR-2002-1103	2001-2002	0		0	No			
GR-2001-387	2000-2001	(4,900,000)		0	No			approved by PSC; denied on appeal; PSC closed case

Missouri Gas Energy (MGE)								
Kansas City, Joplin, St. Joseph - Southern Star/Panhandle Eastern, Kansas Pipeline/Riverside, KN Interstate/Pony Express								
Case No	Period	Recommended ACA Adjustment		Final Adjustment	Prudence challenged	ACA Adjustment for Prudence	Ordered Prudence Adjustment	Status/ Comments
GR-2006-0291	2005-2006	227,441		227,441	No.			Compliance issues: Discounted transportation and storage rates as agreed in GM-2003-0238, \$414,650.51; increase gas costs to customers \$187,209.13 for MGE's portion of capacity release and off-system-sales revenue.
GR-2005-0169	2004-2005	(4,323,358)		-	Yes	(4,323,358)	-	Excess capacity issue & MKP/KPC issue; withdrawn
GR-2005-0104	2003-2004	(4,278,335)		-	Yes	(4,278,335)	-	Excess capacity issue & MKP/KPC issue; withdrawn
GR-2003-0330	2002-2003	(5,586,597)		0	Yes	(5,586,597)	0	Consolidated with GR-2002-348; excess capacity issue; Report and Order issued 10/2/07, effective 10/12/07. MKP/KPC issue - Withdrew 5/18/07 - see below.
GR-2002-348	2001-2002	(8,141,300)		0	Yes	(8,141,300)	0	Consolidated with GR-2003-0330; excess capacity issue; hearing held 8/28/06 - 8/29/06; Report and Order issued 10/2/07, effective 10/12/07. MKP/Riverside; MKP/KPC issue - withdrew 5/18/07 - see below.
GR-2001-382	2000-2001	(9,253,821)		0	Yes	(9,253,821)	0	KPC Capacity Release; MKP/Riverside; MKP/Riverside issue withdrawn due to other decision. Purchasing practices related to flowing gas and storage, hedging - Report & Order issued 8/2/07

Missouri Gas Utility (MGU)								
Gallatin and Hamilton - ANR Pipeline								
Case No	Period	Recommended ACA Adjustment		Final Adjustment	Prudence challenged	ACA Adjustment for Prudence	Ordered Prudence Adjustment	Status/ Comments
GR-2007-0178	2005-2006	(17,035)		(17,035)	No			Interest on Storage Balance. Consolidated with same issue in rate case, GR-2008-0060; pending

Southern Missouri Natural Gas (SMNG)/ Southern Missouri Gas								
Rogersville, Fordland, Diggins, Seymour, Norwood, Marshfield, Mansfield, Mountain Grove, Cabool, Willow Springs, Ava, and West Plains - Southern Star								
Case No	Period	Recommended ACA Adjustment Range		Final Adjustment	Prudence challenged	ACA Adjustment for Prudence	Ordered Prudence Adjustment	Status/ Comments
GR-2006-0352	2005-2006	(220,662)	(378,679)	(75,209)	Yes	(299,671)	(75,000)	Hedging adjustment had three scenarios with adjustment of (220,662) to (378,679). PSC approved Stipulation and Agreement .
GR-2005-0279	2004-2005	0		0	No			
GR-2005-0064	2003-2004	35,980		35,980	No			Revenue Adjustment and ACA Approach for interest calculation
GR-2004-0193	2002-2003	(581)		(581)	No			There was a \$(581) adjustment, but it was from GR-2002-440
GR-2002-440	2001-2002	61,764		61,764	No			The \$61,764 refunds adjustment was from 2000/2001 Refunds Balance, GR-2001-388

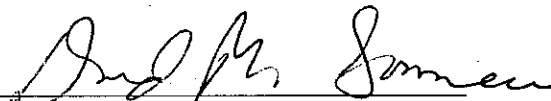
BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

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

AFFIDAVIT OF DAVID M. SOMMERER

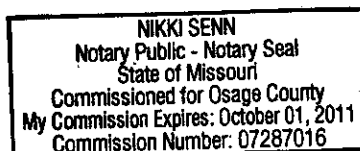
STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

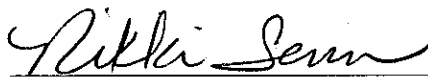
David M. Sommerer, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Exhibit 231 in memorandum form, to be presented in the above case; that the information in the Exhibit 231 was developed or supervised by him; that he has knowledge of the matters set forth in such Exhibit 231; and that such matters are true and correct to the best of his knowledge and belief.



David M. Sommerer

Subscribed and sworn to before me this 4th day of June, 2008.





Notary Public