Exhibit No.: Issue(s): Witness/Type of Exhibit: Sponsoring Party: Case No.:

Dues and Donations Addo/Rebuttal Public Counsel ER-2012-0345

REBUTTAL TESTIMONY

OF

WILLIAM ADDO

Submitted on Behalf of the Office of the Public Counsel

EMPIRE DISTRICT ELECTRIC COMPANY

CASE NO. ER-2012-0345

January 16, 2013

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

)

)

In the Matter of The Empire District Electric Company of Joplin, Missouri Tariffs Increasing Rates for Electric Service Provided to Customers in the Missouri Service Area of the Company

File No. ER-2012-0345

AFFIDAVIT OF WILLIAM ADDO

STATE OF MISSOURI COUNTY OF COLE

SS

William Addo, of lawful age and being first duly sworn, deposes and states:

My name is William Addo. I am a Public Utility Accountant I for the 1. Office of the Public Counsel.

2. Attached hereto and made a part hereof for all purposes is my rebuttal testimony.

3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

de l

William Addo Public Utility Accountant I

Subscribed and sworn to me this 16th day of January 2013.



JERENE A. BUCKMAN My Commission Expires August 23, 2013 Cole County Commission #09754037

Jerene A. Buckman Notary Public

My Commission expires August, 2013.

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9	I.	INTRODUCTION
10	Q.	PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.
11	А.	William Addo, PO Box 2230, Jefferson City, Missouri 65102-2230.
12		
13	Q.	ARE YOU THE SAME WILLIAM ADDO THAT HAS PREVIOUSLY FILED
14		DIRECT TESTIMONY IN THIS CASE?
15	A.	Yes.
16		
17	II.	PURPOSE OF TESTIMONY
18	Q.	WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?
19	А.	The purpose of this testimony is to provide an update of revisions made to the dues and
20		donations costs recommendation in my Direct Testimony.
21		
22	III.	DUES AND DONATION
23	Q.	WHAT DID YOU RECOMMEND IN YOUR DIRECT TESTIMONY?
-		

Rebuttal Testimony of William Addo Case No. ER-2012-0345

1	A.	In my Direct Testimony, I recommended adjustments to Empire's (Company) booked dues
2		and donations costs for the test year ending 3/31/2012 to exclude various costs amounting
3		to \$229,599.20 and \$272.75, respectively.
4		
5	Q.	WHAT NECESSITATED THE REVISIONS?
6	A.	At the time of filing my Direct Testimony, the Office of Public Counsel (OPC or Public
7		Counsel) had several data requests outstanding and OPC did not receive responses to the
8		data requests from the Company until after filing my Direct Testimony.
9		
10	Q.	WHAT IS THE POSITION OF PUBLIC COUNSEL AFTER YOUR REVISIONS?
11	A.	It is Public Counsel's position that of the total \$201,957.49 dues the Company booked
12		during the test year ending 3/31/2012; Public Counsel recommends adjustments to
13		exclude \$155,967.33 (total Company basis). OPC recommends that Empire should be
14		authorized to include an annualized balance of \$45,990.16 (total Company basis) in its
15		rates for dues.
16		
17	Q.	DOES YOUR RECOMMENDED DISALLOWANCE FOR DUES INCLUDE EEI
18		DUES?
		2

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Rebuttal Testimony of William Addo Case No. ER-2012-0345

1	А.	Yes. Included in the recommended disallowance is \$119,808.09 for EEI dues. Also
2		included in the recommended disallowance are two amounts, 1) \$6,200.34 paid to Tri-
3		State Water Resource Coalition and 2) \$6,500 paid to North American Energy Standard
4		Board for which no supporting documentation was furnished by the Company in its
5		response to Public Counsel's Data Request No. 1201.
6		
7	Q.	DOES PUBLIC COUNSEL WISH TO CLARIFY ANY OTHER ISSUES RELATED
8		TO DUES AND DONATIONS?
9	A.	Yes. I corrected my original adjustment for donations because the \$272.75 donation
10		amount actually related to the update period ending 6/30/2012 that I mistakenly included
11		in the test year ending $3/31/2012$.
12		
13	Q.	DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?
14	A.	Yes, it does.