

**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 )  
company. )

Case No. ER-2008-0093

**RECONCILEMENT/RECONCILIATION**

COMES NOW, the Staff of the Missouri Public Service Commission, and files the following Reconcilement/Reconciliation that the Commission directed in its order of November 16, 2007, adopting a procedural schedule. If a party has not taken positions in this proceeding that affect Empire's revenue requirement, then that party has not been included on the attached Reconciliation.

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  
P. O. Box 360  
Jefferson City, MO 65102  
(573) 751-3015 (telephone)  
(573) 751-9285 (facsimile)  
[steven.reed@psc.mo.gov](mailto:steven.reed@psc.mo.gov) (e-mail)

**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 2nd day of May, 2008.

**/s/ Steven C. Reed**

The Empire District Electric Company  
Case Number: ER-2008-0093  
Case Reconciliation  
All Positions

2-May-08

| Line No. |  | <b>Company</b>       | <b>Staff</b>         | <b>OPC</b>            | <b>Industrial<br/>Interveners</b> |
|----------|--|----------------------|----------------------|-----------------------|-----------------------------------|
| 1        | Company/Staff Revenue Requirement Per Reconciliation       | \$ 35,838,407        |                      | \$ 19,686,740         | \$ 19,686,740                     |
| 2        |  |                      |                      |                       |                                   |
| 3        | Off System Sales   |                      |                      | \$ (1,366,891)        |                                   |
| 4        | Return on Equity Issues                                    |                      | \$ (7,906,617)       |                       | \$ (1,435,353)                    |
| 5        | Effect of Interest Synchronization on Rate Base Difference |                      | \$ 485,606           |                       |                                   |
| 6        | Asbury SCR Rate Base Addition                              |                      | \$ (3,763,417)       |                       |                                   |
| 7        | Cash Working Capital Including Offsets                     |                      | \$ 155,701           |                       |                                   |
| 8        | Fuel and Purchase Power                                    |                      |                      | \$ (19,650,938)       | \$ (19,650,938)                   |
| 9        | Payroll Taxes - Incentive Compensation                     |                      | \$ (4,237)           |                       |                                   |
| 10       | Payroll Annualization - Incentive Compensation             |                      | \$ (827,709)         |                       |                                   |
| 11       | Annualize Depreciation Expense                             |                      | \$ (2,575,127)       |                       |                                   |
| 12       | Property Tax Expense - Asbury SCR                          |                      | \$ (257,437)         |                       |                                   |
| 13       | O&M Expense for Asbury SCR                                 |                      | \$ (1,152,712)       |                       |                                   |
| 14       | Additional Bad Debt Expense on Pro Forma Revenues          |                      | \$ (52,751)          |                       |                                   |
| 15       | Impute Additional Expense for Rule Compliance              |                      | \$ (225,000)         | \$ (2,575,000)        |                                   |
| 16       | Depreciation Issue - Tax Impact                            |                      | \$ (134,664)         |                       |                                   |
| 17       | Deferred Income Tax  |                      | \$ 106,696           |                       |                                   |
| 18       | Revenue Requirement Recommendations                        | <b>\$ 35,838,407</b> | <b>\$ 19,686,740</b> | <b>\$ (3,906,089)</b> | <b>\$ (1,399,551)</b>             |