

- a. If yes, what is the correct balance of protected excess ADIT as of 12/31/2017 to be subject to amortization?**
- b. If yes, what is the appropriate amortization period for protected excess ADIT?**

Renew Missouri Position:

Renew Missouri did not file testimony on this issue and reserves the right to base a final position on the testimony provided at hearing.

3. Should Empire District’s rates be adjusted prospectively to reflect a flow-back of “unprotected” excess ADIT to customers due to the TCJA?

- a. If yes, what is the correct balance of unprotected excess ADIT as of 12/31/2017 to be subject to amortization?**
- b. If yes, what is the appropriate amortization period for unprotected excess ADIT?**

Renew Missouri Position:

Renew Missouri did not file testimony on this issue and reserves the right to base a final position on the testimony provided at hearing.

4. Should the financial impact of the TCJA corporate income tax rate reduction from 35% to 21% be deferred by Empire District from January 1, 2018 forward to the date customer rates are adjusted to reflect this impact?

Renew Missouri Position:

Renew Missouri did not file testimony on this issue and reserves the right to base a final position on the testimony provided at hearing.

5. Should the financial impact of the amortization of protected excess ADIT be deferred by Empire District from January 1, 2018 forward to the date customer rates are adjusted to reflect this impact?

Renew Missouri Position:

Renew Missouri did not file testimony on this issue and reserves the right to base a final position on the testimony provided at hearing.

6. Should the financial impact of the amortization of unprotected excess ADIT be deferred by Empire District from January 1, 2018 forward to the date customer rates are adjusted to reflect this impact?

Renew Missouri Position:

Renew Missouri did not file testimony on this issue and reserves the right to base a final position on the testimony provided at hearing.

7. What modifications should be made to Empire's tariff to implement the revenue requirement reduction?

Renew Missouri Position:

Renew Missouri did not file testimony on this issue and reserves the right to base a final position on the testimony provided at hearing.

WHEREFORE, Renew Missouri submits its *Statement of Positions*.

Respectfully,

/s/ Tim Opitz

Tim Opitz, Mo. Bar No. 65082
409 Vandiver Drive, Building 5, Ste. 205
Columbia, MO 65202
T: (573) 303-0394 Ext. 4
F: (573) 303-5633
tim@renewmo.org

Certificate of Service

I hereby certify that copies of the foregoing have been mailed, emailed or hand-delivered to all counsel of record this 17th day of July 2018:

/s/ Tim Opitz