

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

In the Matter of a Proceeding Under        )  
Section 393.137 (SB 564) to Adjust        )  
the Electric Rates of The Empire         )  
District Electric Company                 )        **Case No. ER-2018-0366**

**LIST OF ISSUES, ORDER OF WITNESSES,  
ORDER OF CROSS-EXAMINATION, AND ORDER OF OPENING STATEMENTS**

**COMES NOW** the Staff of the Missouri Public Service Commission (“Staff”), on behalf of The Empire District Electric Company (“Empire”), the Midwest Energy Consumers Group (“MECG”) and Renew Missouri Advocates d/b/a Renew Missouri, and submits the following *List of Issues, List and Order of Witnesses, Order of Opening Statements, and Order of Cross-Examination:*<sup>1</sup>

**LIST OF ISSUES**

1. Should Empire District’s rates be adjusted prospectively to reflect the reduction in the federal corporate income tax rate from 35% to 21% due to the Tax Cuts and Jobs Act (“TCJA”)?
  - a. If yes, what should be the amount and the timing of such rate reduction?
2. Should Empire District’s rates be adjusted prospectively to reflect a flow-back of “protected” excess accumulated deferred income taxes (“ADIT”) to customers due to the TCJA?
  - a. If yes, what is the correct balance of protected excess ADIT as of 12/31/2017 to be subject to amortization?

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<sup>1</sup> At the time of this filing, the Division of Energy of the Missouri Department of Economic Development (“DE”) and the City of Joplin (“Joplin”) had not indicated agreement or opposition.

- b. If yes, what is the appropriate amortization period for protected excess ADIT?
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?
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?
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?
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?
7. What modifications should be made to Empire's tariff to implement the revenue requirement reduction?

## ORDER OF WITNESSES

### Empire

- Chris Krygier
- Charlotte North
- Steve Williams

### Staff\*\*

- Mark Oligschlaeger (Friday, July 20<sup>th</sup>)
- Sarah Lange

### OPC

- John Riley

## ORDER OF CROSS EXAMINATION

<b>Empire Witnesses</b>	<b>Staff Witnesses</b>	<b>OPC Witness</b>
Staff	Empire	MECG
Joplin	Joplin	Renew Missouri
Renew Missouri	Renew Missouri	Joplin
MECG	MECG	Staff
OPC	OPC	Empire

## ORDER OF OPENINGS

- Empire
- Staff
- Joplin
- Renew Missouri
- MEGG
- OPC

## PROPOSED HEARING SCHEDULE

Friday, July 20, 2018: commencing at 8:30 a.m.

- Mark Exhibits
- Opening Statements
- Begin Witness Testimony

Monday, July 23, 2018: commencing at 8:30 a.m.

- Continuation of Witnesses

Respectfully submitted,

**/s/ Nicole Mers**

Nicole Mers

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## **CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing was served by electronic mail, or First Class United States Postal Mail, postage prepaid, on this 16<sup>th</sup> day of July, 2018, to all counsel of record.

**/s/ Nicole Mers**