

**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)	Case No. ER-2018-0366
Electric Rates of The Empire District)	
Electric Company)	

LIST OF ISSUES

COMES NOW the Office of the Public Counsel (“OPC”) and, while OPC agrees with the order of witnesses, order of cross-examination, and order of opening statements that the Staff of the Missouri Public Service Commission filed, OPC does not agree with the wording of the list issues for Commission decision included in that filing and, therefore, files the following listing of the issues before the Commission for decision in this case:

List of Issues

1. Did Empire have a “general rate proceeding pending before the Commission as of . . . June 1, 2018”?
2. What is the revenue requirement upon which Empire’s current rates are set?
3. By what amount should the revenue requirement upon which Empire’s current rates are set be reduced to reflect the change in the federal corporate income tax rate from 35% to 21% effective January 1, 2018, “to adjust [Empire’s] rates prospectively so that the income tax component of the revenue requirement used to set such an electrical corporation's rates is based upon the provisions of [the 2017 Tax Cut and Jobs Act, Pub. L. No. 115-97, 94 Stat. 2390,] without considering any other factor as otherwise required by section 393.270”?
4. What is the total amount of Empire’s protected excess Accumulated Deferred Income Taxes due to the 2017 Tax Cut and Jobs Act, Pub. L. No. 115-97, 94 Stat. 2390?

- a. By what amount should the revenue requirement upon which Empire's current rates are set be reduced to reflect Empire's protected excess Accumulated Deferred Income Taxes due to the 2017 Tax Cut and Jobs Act, Pub. L. No. 115-97, 94 Stat. 2390?
5. What is the total amount of Empire's unprotected excess Accumulated Deferred Income Taxes due to the 2017 Tax Cut and Jobs Act, Pub. L. No. 115-97, 94 Stat. 2390?
- a. By what amount should the revenue requirement upon which Empire's current rates are set be reduced to reflect Empire's unprotected excess Accumulated Deferred Income Taxes due to the 2017 Tax Cut and Jobs Act, Pub. L. No. 115-97, 94 Stat. 2390?
6. What is the amount the Commission should order Empire to defer for Empire's recovery from its Missouri electric customers of its federal income tax from January 1, 2018, until new rates take effect in this case that is based on a federal corporate income tax rate of 35% when the actual rate is 21%, that is to be included as a reduction the revenue requirement used to set Empire's rates in its next general rate proceeding through an amortization over a period determined by the commission?
- a. Over what period should the Commission amortize this deferred amount?

Respectfully,

/s/ Nathan Williams

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or electronically mailed to all counsel of record this 16th day of July 2018.

/s/ Nathan Williams