

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

In the matter of the application of The)	
Empire District Electric Company for)	
Authority to Utilize Construction)	Case No. EO-2010-0262
Accounting for its Investments Related to)	
the Plum Point Power Generation Unit.)	

STAFF’S RECOMMENDATION TO APPROVE APPLICATION

COMES NOW the Staff (“Staff”) of the Missouri Public Service Commission (“Commission”), by and through the Chief Staff Counsel’s Office of the Commission and for its Recommendation states as follows:

1. On March 23, 2010, The Empire District Electric Company (“Empire”), filed its Application for the Commission to authorize use of “construction accounting” for its share of the investment in the Plum Point Generating Unit after Plum Point is declared fully operational and used for service (“*Application*”).

2. On October 29, 2009, Empire submitted tariff sheets, proposing to implement a general rate increase for electric service to customers in its Missouri service area. Such case is docketed as Case No. ER-2010-0130.

3. On February 25, 2010, a *Non-Unanimous Stipulation and Agreement* was filed in Case No. ER-2010-0130, which set out circumstances under which Empire would file, and the signatory parties would not oppose, use of “construction accounting” for Empire’s share of the investment in the Plum Point Generating Unit after Plum Point is declared fully operational and used for service.

4. On March 25, 2010, the Commission ordered the Staff file its recommendation regarding the *Application* no later than April 27, 2010.

5. In the Memorandum attached as “Appendix A,” the Staff states that the instant *Application* is in conformity with the *Non-Unanimous Stipulation and Agreement* filed in Case No. ER-2010-0130, and recommends the approval of the *Application*.

WHEREFORE, the Staff provides its recommendation to approve Empire’s *Application*, in conformance with the Commission’s March 25, 2010 Order.

Respectfully submitted,

/s/ Sarah Kliethermes

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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 27th day of April, 2010.

/s/ Sarah Kliethermes