

**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 Tariff Increasing	)	<b>File No. ER-2010-0130</b>
Rates for Electric Service Provided to	)	Tariff File No. YE-2010-0303
Customers in the Missouri Service Area	)	
of the Company	)	

**STIPULATION AND AGREEMENT**

The Empire District Electric Company (“Empire”), the Staff of the Missouri Public Service Commission (“Staff”), the Missouri Energy Users’ Association (“MEUA”), the City of Joplin, Missouri (“City of Joplin”), and the Office of the Public Counsel (“Public Counsel”) (collectively “the Signatory Parties”), have entered into this Stipulation and Agreement (“Stipulation”) to resolve certain issues related to the possible inclusion in Missouri Public Service Commission (“Commission”) Case No. ER-2010-0130 of all or part of Empire’s investment and expenses in Iatan 1 (including Iatan 1 and 2 common plant) and Plum Point in Empire’s revenue requirement. The Signatory Parties hereby stipulate and agree as follows:

**I. DEFINITIONS**

As used in this Stipulation, the following terms shall have the meanings indicated:

**Construction Accounting** – use of the same treatment for expenditures and credits consistent with the accounting treatment prior to the time that an investment is found to be Fully Operational and Used for Service through the effective date of compliance tariffs filed in the next succeeding general rate case. Construction Accounting will include a carrying cost rate calculated in the manner prescribed in the Stipulation and Agreement that was approved by the Commission in Case No. EO-2005-0263 (the “Empire Experimental Regulatory Plan Stipulation”). The carrying cost rate utilizes the FERC-defined AFUDC formula for the basis of the carrying charge, which serves as the deferral estimate. The equity portion of the rate to be used in the carrying charge on a going forward basis will be that found by the Commission in Empire’s most recent rate proceeding, which is Case No. ER-2010-0130.

**Fully Operational and Used for Service** – full compliance with criteria which must be met respecting any facility or property in order for any electrical corporation to make or demand any charge for service under applicable law, and Empire’s Experimental

Regulatory Plan Stipulation, Appendix B In-Service Test Criteria, Case No. EO-2005-0263.

**GMO** – KCP&L Greater Missouri Operations Company

**Iatan 1** – the existing, coal-fired electric generation unit located at the Iatan site near Weston, Missouri, which is jointly owned by KCPL, GMO, and Empire.

**Iatan 2** – a new generating unit, under construction, with a projected capacity of approximately 800-900 MW of electric power, located at the Iatan site near Weston, Missouri, which is jointly owned by KCPL, GMO, Empire, and others. Iatan 2 is not currently in commercial operation, but it is expected to begin operation in the fall of 2010.

**Iatan 1 Ownership Agreement** - that agreement originally entered between KCPL, St. Joseph Light & Power Company (now GMO), and Empire that governs the ownership, construction, and operation of Iatan 1.

**Iatan 2 Ownership Agreement** - that agreement originally entered between KCPL, Aquila (now GMO), Empire, and others that governs the ownership, construction, and operation of Iatan 2.

**KCPL** – Kansas City Power & Light Company.

**Plum Point**<sup>1</sup> – a new generating unit, under construction, with a projected capacity of approximately 665 MW, located near Osceola, Arkansas, which is jointly owned by Empire and certain others. Plum Point is not currently in commercial operation, but it is expected to begin operation in the summer of 2010.

## **II. THE ACTION PLAN**

### **A. CONSTRUCTION ACCOUNTING FOR PLUM POINT**

1. Empire will file an application with the Commission requesting an Accounting Authority Order to use Construction Accounting for Plum Point, as defined within this Stipulation. Each of the non-utility Signatory Parties agrees not to oppose the use of Construction Accounting for Plum Point, as defined within this Stipulation, or Empire's request for an Accounting Authority Order; provided, however, that the lack of opposition by the other Signatory Parties shall be without prejudice to any subsequent determination by the Commission regarding the prudence of such expenditures or the appropriateness of Empire's application of the Construction Accounting addressed herein and authorized by the Commission in an Accounting Authority Order.

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<sup>1</sup> Plum Point was not specifically contemplated as part of Empire's Experimental Regulatory Plan approved by the Missouri Public Service Commission ("Commission") in Case No. EO-2005-0263.

2. Empire agrees not to seek recovery in rates of an amount of Construction Accounting respecting Plum Point based on an amount calculated to match a maximum period of 60 or fewer days, depending upon the actual number of days between when Plum Point is determined to have become Fully Operational and Used for Service and the date compliance tariffs in this case become effective.
3. The Signatory Parties agree that their position in Case No. ER-2010-0130 and in any cases filed pursuant to Empire's Fuel Adjustment Clause, or to adjust or seek modification of, Empire's Fuel Adjustment Clause prior to the effective date of rates set in Case No. ER-2010-0130 will be that the incremental changes from base rates of fuel, off-system sales, and purchased power effects of the operation of Plum Point should be reflected in Empire's Fuel Adjustment Clause once Plum Point is Fully Operational and Used for Service. This Stipulation intentionally does not include any agreement regarding any specific amounts that might be included or sought to be included in Empire's Fuel Adjustment Clause.
4. The Signatory Parties agree that Empire's carrying cost rate for Plum Point will be calculated in the manner prescribed in Section III.D.4 Allowance for Funds Used During Construction of the Empire Experimental Regulatory Plan Stipulation, Case No. EO-2005-0263. The carrying cost rate utilizes the FERC-defined AFUDC formula for the basis of the carrying charge, which serves as the deferral estimate. The equity portion of the rate to be used in the carrying charge on a going-forward basis will be that found by the Commission in Empire's most recent rate proceeding, which is Case No. ER-2010-0130.
5. With regard to the Construction Accounting for Plum Point, Empire agrees that no Signatory Party is prohibited from offering adjustments in Case No. ER-2010-0130, or in any subsequent case or cases, regarding Empire's calculations or methodology.
6. With regard to the Construction Accounting for Plum Point, Empire agrees that no Signatory Party is prohibited from challenging or presenting evidence in Case No. ER-2010-0130, or in any subsequent case or cases, that proposes to disallow or reject Construction Accounting, or inclusion in jurisdictional rate base, of amounts for, or related to:
  - (a) invoices that have been paid to a vendor pursuant to authorized procedures following the cutoff date described in Section II.B.2. below and any journal entries charged to the project pursuant to authorized procedures following the cutoff date described in Section II.B.2. below;

- (b) material information that is or has been in Empire's possession, custody, or control, or which should have been available to Empire through reasonable inquiry or the exercise of due diligence, relating to any amount proposed to be included in rate base for Plum Point that Empire failed to timely disclose in response to discovery; and
- (c) material information misrepresented or concealed by Empire, or with respect to which Empire engaged in the obstruction of lawful discovery, relating to any amount proposed to be included in rate base for Plum Point.

Notwithstanding and in addition to the foregoing, Empire acknowledges that it has an independent and affirmative duty to provide information that is material and relevant to the prudence or imprudence of any costs proposed to be included in Construction Accounting and rate base for Plum Point, and Empire agrees that it will cooperate with the other Signatory Parties in their efforts to discover such information and will not use the failure of any of the Signatory Parties to propound discovery as an excuse for not providing such information.

**B. CASE NO. ER-2010-0130**

1. The Signatory Parties agree that their position in Case No. ER-2010-0130 will be to include the costs related to Iatan 1 (including Iatan 1 and 2 common plant) in Empire's rate base for ratemaking purposes, subject to the provisions of this Stipulation and to the provisions of Empire's Experimental Regulatory Plan Stipulation, Case No. EO-2005-0263 based on properly processed and paid invoices and journal entries charged through December 31, 2009.
2. The Signatory Parties agree that their position in Case No. ER-2010-0130 will be to include the costs related to Plum Point in Empire's rate base for ratemaking purposes: (i) based on properly processed and paid invoices and journal entries charged through March 31, 2010; (ii) provided that Plum Point is Fully Operational and Used for Service on or before August 15, 2010; and (iii) subject to a subsequent prudence review of the capital expenditures for Plum Point.
  - (a) Empire agrees to make a good faith effort to expeditiously respond to the information/data needs of the personnel of the Signatory Parties addressing the fully operational and used for service requirement for Plum Point – the Signatory Parties expect that Empire will timely provide information/data regarding the fully operational and used for service testing of Plum Point as the in-service testing occurs – See Empire's Experimental Regulatory Plan

Stipulation, Appendix B In-Service Test Criteria, Case No. EO-2005-0263.

- (b) Provided that Plum Point is Fully Operational and Used for Service on or before August 15, 2010 and subject to the provision for Construction Accounting beyond the cutoff date in paragraph II.B.2, Empire will continue to use Construction Accounting for Plum Point through the effective date of compliance tariffs filed in the next succeeding rate case following the date when Plum Point meets the Commission's in-service criteria, on the basis that the next succeeding rate case will be Empire's next general rate case after Case No. ER-2010-0130. Respecting the fuel, off-system sales, and purchased power ratemaking effects of Plum Point becoming Fully Operational and Used for Service, see paragraph II.A.2., supra.
3. Empire will not raise in any manner, directly or indirectly, in Case No. ER-2010-0130, or any subsequent case, the cost of removal income tax issue involving normalization vs. flow-through accounting for the tax timing difference associated with pre-1981 vintage cost of removal. The Signatory Parties agree not to raise in any manner, directly or indirectly, in this Case No. ER-2010-0130 or any future case that is considering the initial inclusion in rates of the capital costs related to Iatan 2 or Plum Point the cost of removal income tax issue involving normalization vs. flow-through accounting for the tax timing difference associated with post-1981 vintage cost of removal. On the effective date of rates set in this case, Empire will commence an eighteen (18) year amortization of the tax timing difference associated with post-1981 vintage cost of removal, and all Signatory Parties reserve the right to revisit issues related to the amortization of the tax timing difference associated with post-1981 vintage cost of removal in future Empire rate cases following the rate case in which either Plum Point or Iatan 2 is placed in Empire's rate base.
4. Empire agrees that it is no longer seeking, nor shall it seek, recovery in the rates to be set in Case No. ER-2010-0130 for any amounts associated with the construction of Iatan 2 with the exception of the Iatan 2 common plant needed to operate Iatan 1. The Signatory Parties agree that because Empire has agreed to remove from consideration the capital costs associated with Iatan 2, Case No. ER-2010-0130 is not the Rate Filing (2009 RATE CASE) called for in Section III.D.7. of the Empire Experimental Regulatory Plan Stipulation, Case No. EO-2005-0263. The Signatory Parties further agree: (i) that Empire is not required to file in Case No. ER-2010-0130 the Class Cost of Service Study called for in Section III.D.7.(c) of the Empire Experimental Regulatory Plan Stipulation, Case No. EO-2005-0263; (ii) that Empire can continue to use Construction Accounting for Iatan 2 in accordance with the provisions of the Empire Experimental Regulatory Plan Stipulation, Case No. EO-2005-

0263; (iii) amortizations authorized by the Commission pursuant to the Empire Experimental Regulatory Plan Stipulation, Case No. EO-2005-0263, will continue until the effective date of rates set in the Rate Filing (2009 RATE CASE) called for in Section III.D.7 of the Empire Experimental Regulatory Plan Stipulation, Case No. EO-2005-0263; and (iv) that Empire's Rate Filing (2009 RATE CASE) called for in Section III.D.7. of the Empire Experimental Regulatory Plan Stipulation, Case No. EO-2005-0263, will be the next succeeding general rate case after the effective date of compliance tariffs filed in Case No. ER-2010-0130, and following the conclusion of Case No. ER-2010-0130, the Signatory Parties agree to discuss in good faith a procedural schedule for that general rate case filing called for in Section III.D.7. of the Empire Experimental Regulatory Plan Stipulation, Case No. EO-2005-0263, which may allow the Commission to issue a Report and Order regarding that general rate case filing in less than eleven (11) months.

**C. AMOUNTS SUBJECT TO PRUDENCE REVIEW (Iatan 1, Iatan 2 (including Iatan 1 and 2 Common Plant), and Plum Point)**

1. After the effective date of compliance tariffs filed by Empire in Case No. ER-2010-0130, Empire will make a general rate case filing of tariff sheets that will allow the Commission to review the prudence of capital expenditures for Iatan 1 and Iatan 2 (including Iatan 1 and 2 common plant) and Plum Point. This general rate case filing will constitute the Rate Filing (2009 RATE CASE) contemplated by Section III.D.7(a) of the Empire Experimental Regulatory Plan Stipulation, Case No. EO-2005-0263. In conjunction with that general rate case filing, Empire will file a class cost of service study in accordance with Section III.D.7(a) of the Empire Experimental Regulatory Plan Stipulation, Case No. EO-2005-0263. After the effective date of compliance tariffs filed by Empire in Case No. ER-2010-0130 and until the effective date of rates set by the Commission in Empire's next general rate case filing, the Signatory Parties agree that, subject to the Accounting Authority Order referenced in Section II.A.1. of this Stipulation, Empire will be allowed to continue to use Construction Accounting for Iatan 2, and for that portion of the capital costs related to Iatan 1(including Iatan 1 and 2 common plant) and Plum Point that are not included in the revenue requirement used to determine rates in Case No. ER-2010-0130.
  - (a) Empire agrees to commence expeditiously a good faith effort to collect and provide to the Signatory Parties load research data obtained from a customer sample that is statistically representative of both Empire's Missouri operations' summer peak and winter peak. Empire agrees to advise the Signatory Parties of its progress on a going forward basis. Empire will use such data in its class cost of service study in accordance with Section III.D.7(c) of the

Empire Experimental Regulatory Plan Stipulation (See Appendix E), Case No. EO-2005-0263.

2. The Signatory Parties agree that their position is that Empire's fuel, off-system sales, and purchased power effects of Plum Point should be reflected in Empire's Fuel Adjustment Clause when Plum Point is Fully Operational and Used for Service. This Stipulation intentionally does not include any agreement regarding any specific amounts that should be included or sought to be included in Empire's Fuel Adjustment Clause.
3. The Signatory Parties agree that, for purposes of Empire's next general rate case filing of tariff sheets after the effective date of compliance tariffs filed by Empire in Case No. ER-2010-0130, Empire's carrying cost rate will be calculated in the manner prescribed in Section III.D.4. Allowance for Funds Used During Construction of the Empire Experimental Regulatory Plan Stipulation, Case No. EO-2005-0263. The carrying cost rate utilizes the FERC-defined AFUDC formula for the basis of the carrying charge, which serves as the deferral estimate. The equity portion of the rate to be used in the carrying charge on a going forward basis will be that found by the Commission in Empire's most recent rate proceeding, which is Case No. ER-2010-0130.
  - (a) The methodology utilized by Empire for Construction Accounting and Empire's implementation of that methodology are subject to prudence review. All amounts accorded Construction Accounting treatment by Empire and all amounts resulting from the application of Construction Accounting by Empire are subject to prudence review. The Signatory Parties reserve the right in any future rate case to recommend disallowance of any imprudent amount accorded Construction Accounting treatment by Empire, and any amount resulting from imprudent Construction Accounting treatment by Empire.
4. Each of the Signatory Parties reserves the right to propose adjustments or present evidence related to the construction of Plum Point, Iatan 1, or Iatan 2 (including Iatan 1 and 2 common plant), in Empire's next general rate case filing of tariff sheets after the effective date of compliance tariffs filed by Empire in Case No. ER-2010-0130. Empire agrees that it will remove from its rate base all amounts related to any portion of these plants that is found by the Commission in Empire's next general rate case filing of tariff sheets after the effective date of compliance tariffs filed by Empire in Case No. ER-2010-0130 to have been incurred imprudently without regard to whether such amounts have previously been included in rate base or have been treated as being entitled to Construction Accounting. As used in this Stipulation, "imprudent" means not prudent, unreasonable, or not providing benefit to customers. Empire agrees that it

will credit customers' bills, beginning no later than three months after a Commission decision finding imprudence and over a period of time not to exceed six months, by an amount equal to the amounts charged to customers related to the plant expenditures subsequently found imprudent. Empire agrees that it will not argue that the fact that no specific amount of its revenues is designated as subject to refund prevents it from making such credits. If there is disagreement over the calculation of the credits, the Signatory Parties agree that they will present such disagreement to the Commission for resolution.

5. Each of the Signatory Parties further reserves the right to offer adjustments or present evidence in Case No. ER-2010-0130 or in Empire's next general rate case filing of tariff sheets after the effective date of compliance tariffs filed by Empire in Case No. ER-2010-0130 that proposes to disallow or reject Construction Accounting for:
  - (a) Plum Point, Iatan 1, and/or Iatan 2 (including Iatan 1 and 2 common plant) if the Commission finds in Empire's next general rate case filing of tariff sheets after the effective date of compliance tariffs filed by Empire in Case No. ER-2010-0130 that Empire unreasonably delayed discovery, provided false or materially incomplete relevant information in data requests or other discovery, withheld material information responsive to data requests or other discovery, or materially edited or changed information before submission of that information to any of the other Signatory Parties; or
  - (b) Iatan 1 and Iatan 2 (including Iatan 1 and 2 common plant) if the Commission finds in Empire's next general rate case filing of tariff sheets after the effective date of compliance tariffs filed by Empire in Case No. ER-2010-0130 that KCPL unreasonably delayed discovery, provided false or materially incomplete relevant information in data requests or other discovery, withheld material information responsive to data requests or other discovery, or materially edited or changed information before submission of that information to the other Signatory Parties, and Empire did not exercise its due diligence to the extent allowed by the Iatan Ownership Agreements.
  - (c) Empire agrees that Empire will be required to rebut, with competent and substantial evidence to the contrary, any adjustments that are proposed by any other Signatory Party pursuant to subsections (a) and (b) above.

#### **D. RELATIONSHIP OF AGREEMENT TO EMPIRE'S EXPERIMENTAL REGULATORY PLAN**



The Signatory Parties, who include the city of Joplin as well as all of the signatory parties to the Empire Experimental Regulatory Plan Stipulation, Case No. EO-2005-0263, except the Missouri Department of Natural Resources, which does not object to this Stipulation, do not believe that this Stipulation is inconsistent with or should require the modification of the Empire Experimental Regulatory Plan Stipulation/Empire Experimental Regulatory Plan approved by the Commission in Case No. EO-2005-0263. This Stipulation does not constitute a waiver of any right of any signatory party to the Empire Experimental Regulatory Plan Stipulation, Case No. EO-2005-0263, unless specifically stated. The City of Joplin agrees to cooperate in defending the validity and enforceability of the Empire Experimental Regulatory Plan Stipulation / Empire Experimental Regulatory Plan approved by the Commission in Case No. EO-2005-0263 and its operation according to its terms.

### **III. EFFECT OF THIS STIPULATION**

1. None of the Signatory Parties shall be deemed to have approved or acquiesced in any questions of Commission authority, accounting authority order principle, cost of capital methodology, capital structure, decommissioning methodology, ratemaking principle, valuation methodology, cost of service methodology or determination, depreciation principle or method, rate design methodology, cost allocation, cost recovery, or prudence that may underlie this Stipulation or for which provision is made in this Stipulation.

2. This Stipulation is based on the unique circumstances that are presented and represented by Empire to the non-utility Signatory Parties. This Stipulation shall not be construed to have precedential impact in any other Commission proceeding.

3. The non-utility Signatory Parties enter into this Stipulation in reliance upon information provided to them by Empire and this Stipulation is explicitly predicated upon the truth of representations made by Empire. In the event that the Commission finds that Empire failed to provide the non-utility Signatory Parties with material and relevant information in Empire's possession, or that should have been available to Empire through reasonable investigation or the exercise of due diligence in seeking to obtain such information, or in the event that the Commission finds that Empire misrepresented material facts relevant to this Stipulation, this Stipulation shall be rendered null and void and of no force or effect even if it has been approved by the Commission.

4. This Stipulation represents a negotiated settlement of all issues contained herein. Except as specified herein, the Signatory Parties shall not be prejudiced, bound by, or in any way affected by the terms of this Stipulation: (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket number; and/or (c) in

this proceeding should the Commission decide not to unconditionally approve this Stipulation.

5. The provisions of this Stipulation have resulted from negotiations among the Signatory Parties and are interdependent. In the event the Commission does not approve and adopt the terms of this Stipulation as a whole and without conditions, it shall be void and no party hereto shall be bound, prejudiced, or in any way affected by any of the agreements or provisions contained herein.

6. When approved and adopted by the Commission, this Stipulation shall constitute a binding agreement among the Signatory Parties hereto. The Signatory Parties shall cooperate in defending the validity and enforceability of this Stipulation and the operation of this Stipulation according to its terms. No Signatory Party shall take any action to discourage the approval of the Stipulation by the Commission.

7. This Stipulation does not constitute a contract with the Commission. Acceptance of this Stipulation by the Commission shall not be deemed to constitute an agreement on the part of the Commission to forego any investigative or other power that the Commission has. Nothing in this Stipulation is intended to impinge on or restrict, in any manner, the exercise by the Commission of any statutory right, including the right to access information, or any statutory obligation. Nothing in this Stipulation is intended to impinge on, restrict, or limit, in any way, the investigative powers of the Office of the Public Counsel, including its rights to access information and investigate matters related to Empire. The Signatory Parties to this Stipulation can only bind themselves. The Signatory Parties to this Stipulation cannot bind non-signatories or the Commission itself.

8. This Stipulation contains the entire agreement of the Signatory Parties. Silence in this Stipulation on a particular topic or issue indicates that the Signatory Parties reached no agreement regarding that topic or issue.

9. All of the obligations and conditions Empire agrees to and assumes in this Stipulation shall be binding upon any division, affiliate, successor, or assignee of Empire in the same manner and to the same extent as Empire.

10. This Stipulation, if approved by the Commission, will be deemed to have become effective as of the date the order of the Commission approving this Stipulation becomes effective.

11. The Signatory Parties agree that disputes related to the implementation, operation, and interpretation of this Stipulation can be taken to the Commission for resolution.

12. The Signatory Parties agree that the dates and times specified in this Stipulation are material to the Stipulation, and any deviation from those dates and/or times may be considered to constitute a breach of this Stipulation.

**WHEREFORE**, the Signatory Parties respectfully request that the Commission approve this Stipulation to become effective as provided herein.

Respectfully submitted,

THE EMPIRE DISTRICT ELECTRIC COMPANY

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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 25<sup>th</sup> day of February, 2010.

/s/ Sarah Kliethermes