



**The Empire District Electric Company**  
**A Liberty Utilities Company**  
 Case No. ER-2019-0374  
 OPC Data Request – 1027

Data Request Received: 03/30/2020  
 Request No. 1027

Date of Response: 04/09/20  
 Respondent: Jill Schwartz

Submitted by: Robert Schallenberg

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**REQUEST:**

Regarding Company’s response to OPC data request 1007, please provide the updated amounts retained through the true-up. Also for all periods, please provide for test year, and post test year through the true-up date of January 31, 2020, total costs each affiliate incurred with the amount the entity charged to EDE? How is overhead charged to retained costs. Are any labor and other costs related to those who travel by these aircraft retained? If so, who retains those costs?

**RESPONSE:**

This response is provided subject to and without waiving the previously served objections.

The following table summarizes the costs retained by each corporate affiliate.

| Retained / Non-Allocated Costs |  | Test Year           |          | Post Test Year |          |              |          |             |          |
|--------------------------------|--|---------------------|----------|----------------|----------|--------------|----------|-------------|----------|
|                                |  | Apr 2018 - Mar 2019 |          | Apr-Oct 2019   |          | Nov-Dec 2019 |          | Jan-20      |          |
| Affiliate                      | Type of Costs  | Amount              | Currency | Amount         | Currency | Amount       | Currency | Amount      | Currency |
| APUC                           | Acquisition costs  | \$ 8,152,292        | CAD      | \$ 3,163,537   | CAD      | \$ 2,448,495 | CAD      | \$ 690,694  | USD      |
| APUC                           | Aircraft expenses  | \$ 914,383          | CAD      | \$ 1,147,195   | CAD      | \$ 399,790   | CAD      | \$ 114,908  | USD      |
| LUC                            | Acquisition, Business Development, Foreign Exchange, Taxes | \$ 11,109,071       | CAD      | \$ 2,019,660   | CAD      | \$ 1,054,390 | CAD      | \$ (85,511) | CAD      |
| LUC - LABS                     | Government Affairs, Foreign Exchange costs                 | \$ 33,994           | CAD      | \$ (5,563)     | CAD      | \$ 8,608     | CAD      | \$ (65)     | CAD      |
| LUSC - LABS                    | Government Affairs   | \$ 177,078          | USD      | \$ 132,142     | USD      | \$ (25,621)  | USD      | \$ (9,258)  | USD      |

The following table summarizes the total cost pools for each affiliate entity allocating cost to Liberty-Empire. Please note, the “Empire” Utility Four-Factor, as defined in Table 2 of the APUC CAM, includes The Empire District Electric Company and The Empire District Gas Company (“EDG”). The corporate affiliate allocations to “Empire” are then split by the local Accounting team to Liberty-Empire and EDG.



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| Affiliate Billing              | Test Year     | Post Test Year |
|--------------------------------|---------------|----------------|
|                                | Total         | Total          |
| APUC Indirect Total (USD)      | 11,627,183.81 | 11,829,130.81  |
| APUC to Empire (USD)           | 3,567,723.52  | 3,438,991.45   |
| LUC Indirect Total (USD)       | 5,404,384.54  | 5,103,604.28   |
| LUC to Empire (USD)            | 2,274,555.34  | 2,089,743.43   |
| LABS Canada Total (USD)        | 17,749,854.35 | 16,478,293.87  |
| LABS Canada to Empire (USD)    | 6,418,876.73  | 5,724,529.83   |
| LUSC LABS Total (USD)          | 3,114,260.21  | 5,316,479.66   |
| LUSC LABS to Empire (USD)      | 1,168,867.53  | 1,906,674.95   |
| LUSC (LibCorp) Total (USD)     | 1,989,689.18  | 2,168,081.34   |
| LUSC (LibCorp) to Empire (USD) | 888,259.59    | 947,372.02     |
| LUSC (Central) Total (USD)     | 2,727,191.91  | 3,113,096.87   |
| LUSC (Central) to Empire (USD) | 2,289,302.62  | 2,606,014.28   |

Overhead costs are not applied to retained costs.

Costs retained by the affiliate entities are summarized in the table provided above. There are no labor costs retained in connection with retained aircraft expenses.