

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

In the Matter of the Request of The Empire)
District Electric Company d/b/a Liberty for)
Authority to File Tariffs Increasing) Case No. ER-2021-0312
Rates for Electric Service Provided to)
Customers in its Missouri Service Area)

AMENDED LIST OF ISSUES AND PROPOSED HEARING SCHEDULE

COMES NOW The Empire District Electric Company d/b/a Liberty (“Empire”), and, in light of the unopposed, partial settlement agreement filed by the parties on this date, submits this amended list of issues and proposed hearing schedule on behalf of all parties. In preparing this amended list of issues, the parties attempted to list all the issues, and attempted to obtain consensus on the descriptions of the issues. To the extent errors in issues or listed witnesses are discovered, the Commission will be advised as soon as possible. Additionally, the parties continue to discuss the potential settlement of remaining issues.

All parties do not agree that the issues listed herein are actually issues in this case. In order to prevent the need for filing multiple lists of issues, the parties have agreed to include all issues whether agreed to by opposing parties. Empire’s motion regarding withdrawal of the Asbury and Storm Uri issues remains pending.

Parties

Staff

The Empire District Electric Company (“Empire” or “Company”)
The Office of the Public Counsel (“OPC”)
Midwest Energy Consumers Group (“MECG”)
Empire District Retired Members & Spouses Association, LLC (“EDRA”)
Renew Missouri Advocates (“RenewMO”)
The Empire District Electric Company SERP Retirees, LLC (“EDES”)
The City of Ozark, Missouri (“Ozark”)

Amended List of Issues

1. Policy

2. Voltage Optimization Study

(a) Should the Commission order Empire to issue a request for proposals for an independent, third-party consultant to conduct a study in calendar year 2022 of its distribution system designed to gauge the costs and benefits of a voltage optimization program in Empire's service territory?

(b) Should Empire be ordered to select a consultant based on ranked majority voting from Empire, Staff and OPC to have the cost/benefit study performed?

(c) Should Empire be ordered to file the cost/benefit study in Empire's PISA docket with a target date on or before December 31, 2022?

3. Reliability Reporting: Should the Commission order Empire to report additional details of its reliability investment programs?

4. PISA

(a) Should the Commission order Empire to file cost-benefit analyses for investments greater than \$1 million and outcome-based objective metrics (benchmarks) that include both baseline and target metrics in Case No. EO-2019-0046 by the end of the calendar year 2022?

(b) If so, should Empire be ordered to meet with interested parties to discuss the parameters and assumptions surrounding the filing at least twice leading up to the filing?

(c) Should Empire be ordered to update the studies and metrics on an annual basis as long as PISA is in place for Empire?

5. Project Guardian

(a) Should the Commission order Empire to meet with Staff and OPC on Project Guardian?

(b) Should the Commission order Empire to meet with Staff and OPC on all other "pilots" the Company is currently running or plans to run.

6. Empire's Emergency Conservation Plan: Should Empire's Emergency Conservation Plan be modified to trigger phase I of the plan when SPP wholesale market energy prices reach \$500/MWh (\$0.50/kWh) and phase II when SPP wholesale market energy prices reach \$1000/MWh (\$1.00/kWh)?

7. Value of Lost Load Study: Should Empire be required to engage with interested stakeholders at least twice for input regarding the scope, methodology, questions and goals of a value of lost load study to be conducted in calendar year 2022 before the cold weather season by an independent third party retained by Empire for purposes of recommending changes to Empire's Emergency Conservation Plan embodied in its tariff?

8. Low-Income Programs

- (a) Should the LIPP continue?
- (b) If so, what, if any, modifications should be made?
- (c) Should the Commission order Empire to implement a Keeping Current and Keeping Kool-like bill assistance program?
- (d) If so, should the Commission order Empire to provide shareholder funding of \$500,000 annually?
- (e) Should the Commission order Empire to create a Critical Needs Program consistent with the Critical Needs Program the Commission approved in Case Nos: GR-2021-0108 and ER-2021-0240?
- (f) If so, should the Commission order annual funding of \$200,000, with funding split 50/50 between customers and shareholders, and with unspent funding allocated to Empire’s bill assistance program?
- (g) Should the Commission order Empire to fund a one-time independent 3rd party needs assessment study that should not exceed \$100,000 in funding from Empire’s bill assistance program.

9. Late Fee: Should Empire’s late fee be reduced from 0.5% to 0.25%?

10. Low-Income Weatherization Program (“LIWAP”)

- (a) Should the budget for the LIWAP program be increased by \$500,000?
- (b) If so, should Empire be ordered to provide shareholder funding for this amount?
- (c) Should the Commission order Empire to give the three agencies—Economic Security Corporation, Ozark Area Community Action Corporation, and West Central Missouri Community Action Agency—more discretion in how they may utilize funds from Empire?
- (d) Should the Commission order Empire’s Annual Low-Income meetings to continue to occur?

11. J.D. Power Customer Satisfaction Reports: Should Empire be required to file its future annual company-specific J.D. Power Reports (not just the scores) in this docket together with memoranda that detail how Empire is improving its relationships with its customers in light of the J.D. Power Report scores of Empire relative to its peers, as well as its relative rank across the United States, and specifically as it pertains to its cost of service.

12. Billing

- (a) Should the Commission order Empire to meet with Staff and OPC at least twice before its next rate case regarding input on the feasibility of future bill revisions with the intent to update the bill’s contents in a cost-effective and customer informative manner moving forward?
- (b) Should Empire be ordered to update its bill and its website with the following information within one month (or sooner) of rates going into effect in this case?
 - Provide a link to the SAFHR website <https://www.mohousingresources.com/safhr> and not the Company’s website;
 - Include some supporting messaging containing relevant information (i.e., what it is, how one can participate, etc.) regarding Project Help;

- Include language containing contact information regarding Low-Income Weatherization Assistance Program (“LIWAP”) enrollment; and
- Add language that directs further billing questions to a hyperlink to the Company’s website which provides an FAQ of greater billing detail (e.g., this is what a MEEIA surcharge is, this is what the FAC is, what do TOU rates mean, etc.).

13. Charitable Contributions

- (a) Should the Commission disallow ** [REDACTED] ** from Empire’s revenue requirement for an alleged failure for the past five years to comply with the minimum charitable donations Empire agreed to and the Commission ordered it to do?
- (b) Should the Commission order Empire to remove the statement on its website about the \$500,000 level of funding customers received from Liberty for COVID-19 relief?

14. Rate Base Issue: What are the appropriate Cash Working Capital expense lag days for Asbury?

15. Income Statement Issue: Should credit rating agency fees in the amount of \$431,779 be included in the cost of service?

16. Wind Projects

- (a) Should rate base be reduced based on test generation wind revenue?
- (b) Should the amount of the rate base addition of the wind projects include reductions by the net revenues, RECs, and PTCs generated by the wind projects (including for test power) until the date new rates from this case become effective?
- (c) Should the amount of the rate base addition of the wind projects include reductions for the payments to Tenaska pursuant to the Purchase and Sale Agreement when it elected to terminate its role as contractor for two of the wind projects?
- (d) Should the Commission order Empire District Electric Company to provide additional information regarding the ** [REDACTED] ** of the Neosho Ridge wind farm?

17. PAYGO

- (a) Should Paygo be included as an FAC revenue?
- (b) Should Paygo be included in the general revenue requirement?
- (c) Should an estimated amount of Paygo be included in revenue requirement and the balance tracked and adjusted in the next general rate case?

18. Market Price Protection Mechanism (“MPPM”)

- (a) Is it necessary and appropriate for the Commission to make changes to the MPPM in this case?
- (b) If so,
 - i. Should the rate base revenue requirement component remain formulaic or only change with the effective dates of new rates?
 - ii. What costs should be included?

- iii. What revenues should be included?
 - iv. How should the PPA replacement value be calculated?
 - v. When should a jurisdictional allocation factor be applied?
 - vi. Should the MPPM include interest on the cumulative costs/gains?
 - vii. If the cumulative value at the end of ten years is a net cost, how should the net cost be shared between customers and Empire?
- (c) How should the components in Empire's MPPM be tracked?

19. Fuel Adjustment Clause ("FAC")

- (a) Should the revised FAC subaccount testimony schedule submitted by Empire be adopted?
- (b) Which FERC subaccounts, if any, should be added to Empire's FAC?
- (c) Which FERC subaccounts, if any, should be removed from Empire's FAC?
- (d) What should be included in the FAC base factor for this case?
- (e) What is the percentage of SPP and MISO transmission expense that should be recovered through the FAC?
- (f) What percentage of the SPP transmission revenues should be included in the FAC? What is the amount of transmission revenues that should be included in the FAC base factor calculation?
- (g) What amount of REC revenues from the Wind Projects shall be included in the FAC base factor calculation?
- (h) Should the wind project costs that Empire calls hedging costs/gains be included in the FAC?
 - i. If yes, what amount of costs/gains should be included in the calculation of the FAC base factor?
- (i) Should the paygo component of the wind project contracts be included in the FAC?
 - i. If yes, what amount of paygo should be included in the calculation of the FAC base factor?
- (j) Should the value of the wind project production tax credits transferred to Empire be included in the FAC?
- (k) What additional FAC reporting requirements should the Commission require of Empire?
- (l) How should the FAC tariff sheets be revised?
 - i. Should the FAC tariff sheets include language that allows the Commission to allow a variance from any provision of the FAC?
 - ii. Should the FAC tariff sheets include language that would allow for extended recovery periods?
 - iii. Should the FAC tariff sheets explicitly prohibit recovery of retirement and/or decommissioning costs related to the retirement of a generation plant? If so, what language should be adopted?
 - iv. Should the FAC tariff sheets explicitly prohibit recovery of fuel and purchased power costs for research and development? If so, what language should be adopted?

20. Transmission Tracker: If Empire is not authorized to include transmission revenues and expenses in the FAC, should Empire be granted a transmission tracker to track transmission revenues and expenses between rate cases?

21. Rate of Return; Return on Equity; Capital Structure; Cost of Debt

- (a) What return on common equity should be used for determining the rate of return?
- (b) What capital structure should be used for determining the rate of return?
- (c) What cost of debt should be used for determining rate of return?

22. Allowance for Funds Used During Construction: What metric should be used for Empire's carrying cost rate for funds it uses during construction that are capitalized?

23. Class Cost of Service and Rate Design: How should Empire's revenue requirement be allocated amongst Empire's customer rate classes (class revenues responsibilities)?

24. Depreciation Issue: Should the Commission allow Empire to book assets for general plant in accordance with the Federal Energy Regulatory Commission Accounting Release 15?

25. Retiree Issue: Is Empire meeting the merger stipulation employee benefit obligations to its retired employees?

26. Asbury

- (a) Should the \$122.4 million of net book value of Empire's 2015 AQCS investment in Asbury that remained when Empire retired Asbury be included in Empire's cost-of-service through the Asbury AAO or otherwise?
- (b) What is the retirement date for Asbury?
- (c) What balances should be included in the Asbury AAO regulatory asset?
- (d) What balances should be included in the Asbury AAO regulatory liability?

27. Resource Adequacy: Do Empire's current resources provide adequate electricity to meet its customers' load requirements?

28. Storm Uri

- (a) What is the amount of Empire's prudently incurred extraordinary Storm Uri costs?
- (b) Over what time should Empire's prudently incurred extraordinary Storm Uri costs be amortized?
- (c) What carrying costs should apply?
- (d) Should Empire collect a return on Empire's prudently incurred Storm Uri costs?

Amended Hearing Schedule

Wednesday, February 2, 2022 - AM

Admission of testimony of witnesses not scheduled to take the stand (agreement that do not need to tender for cross).

Opening Statements (general; min-openings with each issue after policy, as needed)

- Empire
- Staff
- OPC
- MECG
- EDRA
- EDESR
- RenewMO
- Ozark

1. Policy

Company Witness: Tim Wilson

Staff Witnesses: Amanda McMellen, Cedric Cunigan

OPC Witness: Geoff Marke

2. Voltage Optimization Study

(a) Should the Commission order Empire to issue a request for proposals for an independent, third-party consultant to conduct a study in calendar year 2022 of its distribution system designed to gauge the costs and benefits of a voltage optimization program in Empire's service territory?

(b) Should Empire be ordered to select a consultant based on ranked majority voting from Empire, Staff and OPC to have the cost/benefit study performed?

(c) Should Empire be ordered to file the cost/benefit study in Empire's PISA docket with a target date on or before December 31, 2022?

Company Witness: Jeff Westfall

OPC Witness: Geoff Marke

3. Reliability Reporting: Should the Commission order Empire to report additional details of its reliability investment programs?

Company Witness: Jeff Westfall

Staff Witness: Saeid Dinderloo

OPC Witness: Geoff Marke

4. PISA

(a) Should the Commission order Empire to file cost-benefit analyses for investments greater than \$1 million and outcome-based objective metrics (benchmarks) that include both baseline and target metrics in Case No. EO-2019-0046 by the end of the calendar year 2022?

(b) If so, should Empire be ordered to meet with interested parties to discuss the parameters and assumptions surrounding the filing at least twice leading up to the filing?

(c) Should Empire be ordered to update the studies and metrics on an annual basis as long as PISA is in place for Empire?

Company Witness: Shaen Rooney

Staff Witness: J Luebbert

OPC Witness: Geoff Marke

5. Project Guardian

(a) Should the Commission order Empire to meet with Staff and OPC on Project Guardian?

(b) Should the Commission order Empire to meet with Staff and OPC on all other “pilots” the Company is currently running or plans to run.

Company Witness: Chad Hook

OPC Witness: Geoff Marke

6. Empire’s Emergency Conservation Plan: Should Empire’s Emergency Conservation Plan be modified to trigger phase I of the plan when SPP wholesale market energy prices reach \$500/MWh (\$0.50/kWh) and phase II when SPP wholesale market energy prices reach \$1000/MWh (\$1.00/kWh)?

Company Witness: Aaron Doll

OPC Witness: Geoff Marke

Staff Witness: Chuck Poston

7. Value of Lost Load Study: Should Empire be required to engage with interested stakeholders at least twice for input regarding the scope, methodology, questions and goals of a value of lost load study to be conducted in calendar year 2022 before the cold weather season by an independent third party retained by Empire for purposes of recommending changes to Empire’s Emergency Conservation Plan embodied in its tariff?

Company Witness: Aaron Doll

OPC Witness: Geoff Marke

Wednesday, February 2, 2022 – PM

8. Low-Income Programs

- (a) Should the LIPP continue?
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- (c) Should the Commission order Empire to implement a Keeping Current and Keeping Kool-like bill assistance program?
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- (g) Should the Commission order Empire to fund a one-time independent 3rd party needs assessment study that should not exceed \$100,000 in funding from Empire’s bill assistance program.

Company Witness: Jon Harrison
Staff Witness: Kory Boustead
OPC Witness: Geoff Marke

9. Late Fee: Should Empire’s late fee be reduced from 0.5% to 0.25%?

Company Witness: Jon Harrison
OPC Witness: Geoff Marke

Thursday, February 3, 2022 – AM

10. Low-Income Weatherization Program (“LIWAP”)

- (a) Should the budget for the LIWAP program be increased by \$500,000?
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- (d) Should the Commission order Empire’s Annual Low-Income meetings to continue to occur?

Company Witness: Nate Hackney
Staff Witness: Kory Boustead
OPC Witness: Geoff Marke

11. J.D. Power Customer Satisfaction Reports: Should Empire be required to file its future annual company-specific J.D. Power Reports (not just the scores) in this docket together with memoranda that detail how Empire is improving its relationships with its customers in light of the J.D. Power Report scores of Empire relative to its peers, as well as its relative rank across the United States, and specifically as it pertains to its cost of service.

Company Witnesses: Tim Wilson, Jon Harrison
OPC Witness: Geoff Marke

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Company Witness: Jon Harrison
OPC Witness: Geoff Marke

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- (b) Should the Commission order Empire to remove the statement on its website about the \$500,000 level of funding customers received from Liberty for COVID-19 relief?

Company Witness: Tim Wilson, Jon Harrison
OPC Witness: Geoff Marke

14. Rate Base Issue (subject to Empire's motion): What are the appropriate Cash Working Capital expense lag days for Asbury?

Company Witness: Tim Lyons
OPC Witness: John Riley

15. Income Statement Issue: Should credit rating agency fees in the amount of \$431,779 be included in the cost of service?

Company Witness: Charlotte Emery
OPC Witness: David Murray

Thursday, February 3, 2022 - PM

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- (d) Should the Commission order Empire District Electric Company to provide additional information regarding the ** [REDACTED] ** of the Neosho Ridge wind farm?

Company Witnesses: Todd Mooney, Charlotte Emery, Shaen Rooney
Staff Witnesses: J Luebbert
OPC Witnesses: John Riley, John Robinett

17. PAYGO

- (a) Should Paygo be included as an FAC revenue?
- (b) Should Paygo be included in the general revenue requirement?
- (c) Should an estimated amount of Paygo be included in revenue requirement and the balance tracked and adjusted in the next general rate case?

Company Witnesses: Aaron Doll, Todd Mooney, Charlotte Emery
Staff Witnesses: Brooke Mastrogiannis, Kim Bolin
OPC Witnesses: John Riley, Lena Mantle

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- vii. If the cumulative value at the end of ten years is a net cost, how should the net cost be shared between customers and Empire?
- (c) How should the components in Empire's MPPM be tracked?

Company Witnesses: Aaron Doll, Todd Mooney, Charlotte Emery

Staff Witnesses: Kim Bolin, J Luebbert

OPC Witnesses: Lena Mantle

Friday, February 4, 2022 - AM

19. Fuel Adjustment Clause ("FAC")

- (a) Should the revised FAC subaccount testimony schedule submitted by Empire be adopted?
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- iii. Should the FAC tariff sheets explicitly prohibit recovery of retirement and/or decommissioning costs related to the retirement of a generation plant? If so, what language should be adopted?
- iv. Should the FAC tariff sheets explicitly prohibit recovery of fuel and purchased power costs for research and development? If so, what language should be adopted?

Company Witnesses: Aaron Doll, Charlotte Emery, Todd Tarter
Staff Witnesses: Brooke Mastrogiannis
OPC Witnesses: Lena Mantle, John Riley

20. Transmission Tracker: If Empire is not authorized to include transmission revenues and expenses in the FAC, should Empire be granted a transmission tracker to track transmission revenues and expenses between rate cases?

Company Witnesses: Aaron Doll, Charlotte Emery
Staff Witness: Kim Bolin
OPC Witness: Lena Mantle

27. Resource Adequacy: Do Empire's current resources provide adequate electricity to meet its customers' load requirements?

Company Witness: Aaron Doll
Staff Witness: Jordan Hull
OPC Witness: Lena Mantle

Friday, February 4, 2022 - PM

21. Rate of Return; Return on Equity; Capital Structure; Cost of Debt

- (a) What return on common equity should be used for determining the rate of return?
- (b) What capital structure should be used for determining the rate of return?
- (c) What cost of debt should be used for determining rate of return?

Company Witnesses: Todd Mooney, John Reed
Staff Witness: Dr. Seoungjoun Won
OPC Witness: David Murray

22. Allowance for Funds Used During Construction: What metric should be used for Empire's carrying cost rate for funds it uses during construction that are capitalized?

Company Witnesses: Todd Mooney, Charlotte Emery
OPC Witness: David Murray

Monday, February 7, 2022

23. Class Cost of Service and Rate Design: How should Empire's revenue requirement be allocated amongst Empire's customer rate classes (class revenues responsibilities)?

Company Witness: Tim Lyons
Staff Witnesses: Sarah Lange
OPC Witnesses: Geoff Marke
MECG Witness: Kavita Maini

24. Depreciation Issue: Should the Commission allow Empire to book assets for general plant in accordance with the Federal Energy Regulatory Commission Accounting Release 15?

Company Witnesses: Dane Watson
OPC Witnesses: John Robinett

25. Retiree Issue: Is Empire meeting the merger stipulation employee benefit obligations to its retired employees?

Company Witnesses: Charlotte Emery
Staff Witnesses: Ashley Sarver
EDRA Witness: William L. Gipson

Tuesday, February 8, 2022

26. Asbury (subject to Empire's motion)

- (a) Should the \$122.4 million of net book value of Empire's 2015 AQCS investment in Asbury that remained when Empire retired Asbury be included in Empire's cost-of-service through the Asbury AAO or otherwise?
- (b) What is the retirement date for Asbury?
- (c) What balances should be included in the Asbury AAO regulatory asset?
- (d) What balances should be included in the Asbury AAO regulatory liability?

Company Witness: Frank Graves, Aaron Doll, Charlotte Emery
Staff Witness: Mark Oligschlaeger, Amanda McMellen
OPC Witness: Geoff Marke, John Riley
MECG Witness: Greg Meyer

28. Storm Uri (subject to Empire's motion)

- (a) What is the amount of Empire's prudently incurred extraordinary Storm Uri costs?
- (b) Over what time should Empire's prudently incurred extraordinary Storm Uri costs be amortized?
- (c) What carrying costs should apply?

(d) Should Empire collect a return on Empire's prudently incurred Storm Uri costs?

Company Witness: Aaron Doll, Shaen Rooney, Charlotte Emery

Staff Witness: Kim Bolin

OPC Witness: Lena Mantle

Respectfully submitted,

/s/ Diana C. Carter

Diana C. Carter MBE #50527

The Empire District Electric Company

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**ATTORNEYS FOR THE EMPIRE DISTRICT
ELECTRIC COMPANY**

CERTIFICATE OF SERVICE

I hereby certify that the above document was filed in EFIS on this 28th day of January, 2022, and sent by electronic transmission to all counsel of record.

/s/ Diana C. Carter