

**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 Rates)	<u>File No. ER-2024-0261</u>
for Electric Service Provided to Customers)	
In Its Missouri Service Area)	

**LIST OF ISSUES AND MOTION FOR EXTENSION
FOR ORDER OF WITNESSES AND STIPULATION OF FACTS**

COMES NOW, the Staff of the Missouri Public Service Commission's ("Staff") on behalf of the Parties,¹ submits this list of issues, which at this time the Parties believe includes all the issues. The Parties agree to notify the Commission as soon as possible of any issues not listed. However, to avoid the need to file multiple lists of issues, the parties have agreed to include all issues in this list, whether agreed to or not. The parties are continuing to organize a hearing schedule, and respectfully request the Commission's permission to file the Order of Witnesses on September 26, 2025, and Stipulation of Facts on September 30, 2025.

LIST OF ISSUES

Capital Structure/ROE/Cost of Debt

1) What is the appropriate rate of return?

- a) Return on Common Equity – what return on common equity should be used for determining rate of return?
- b) Capital Structure – what is the appropriate capital structure to use for ratemaking in this proceeding?
- c) Cost of debt – what cost of debt should be used for determining rate of return?

¹ The Empire District Electric Company ("Empire"), the Midwest Energy Consumers Group ("MECG"), the Empire District Retired Members & Spouses Association, LLC. ("EDRA"), Renew Missouri, the Office of the Public Counsel ("OPC"), The Consumers Council of Missouri, Influent Energy, and IBEW Local Union 1474 joins Staff in this filing.

- d) If the Commission adopts Staff's and Empire's recommended capital structure, is it appropriate to set a ratemaking capital structure and cost of debt based on projections beyond the true-up cut-off date of March 31, 2025?

Rate Base Items

Plant & Accumulated Depreciation

- 2) What is the appropriate amount of plant in service and depreciation reserve to include in rate base?
 - a) What is the appropriate amount of common plant removal for plant and accumulated depreciation?
 - b) Should the Commission order Empire to retire general plant assets that will exceed their amortization period before the effective date of new rates?
 - c) Should Empire be allowed to earn a return on retired non-AMI meters that created a negative reserve balance?
 - d) Should Empire be allowed to earn a return on Empire's investment in non-AMI meters?
 - e) What is the appropriate balance of latan and PCB transformer costs to include as an offset to accumulated depreciation?
 - f) Should the Commission include depreciation reserve accumulated beyond the March 31, 2025 true-up date?
 - g) Should the Company recover reclassified Asbury stranded plant costs?
 - h) Should Empire recover the cost of repairs to Riverton 10?
 - i) Should the Commission order OPC's recommended disallowance of 2% of the rate base inclusion of transmission and distribution projects since Empire's last rate case over \$1 million?
 - j) Should Empire be allowed to earn a return on Empire's investment in new AMI meters?

Cash Working Capital

- 3) What is the appropriate value for the income tax expense lag in the Cash Working Capital schedule?

Prepayments

- 4) What is the appropriate balance of prepayments?

Materials, Supplies, and Inventory

- 5) What is the appropriate amount of materials and supplies to include in Empire's rate base?
- 6) What is the appropriate amount of fuel inventory to include in Empire's rate base?

Customer Deposits

- 7) What is the appropriate amount of customer deposits to include in Empire's rate base?

Customer Advances

- 8) What is the appropriate amount of customer advances to include in Empire's rate base?

Regulatory Assets/Liabilities

- 9) What is the appropriate rate base and amortization expense for Plum Point deferred carrying costs?
- 10) What is the appropriate rate base and amortization expense for Iatan I deferred carrying costs?
- 11) What is the appropriate rate base and amortization expense for Iatan II deferred carrying costs?
- 12) What is the appropriate rate base and amortization expense for the Customer Program Collaborative (DSM) account?
- 13) What is the appropriate rate base and amortization expense for interruptible service credits incurred after the January 2022 implementation of the Company's MEEIA program? Should they be tracked separately from the Customer Program collaborative (DSM) vintage costs incurred prior to January 2022?
- 14) What is the appropriate rate base and amortization expense balance for the PeopleSoft Costs?
- 15) What is the appropriate rate base amount and amortization expense for the Low-Income Pilot Program to include in Empire's cost of service?
- 16) What is the appropriate rate base balance for the prepaid pension asset, pension tracker, and OPEB tracker?
- 17) Should the solar initiative include rebates paid for systems that became operational after December 31, 2023?
- 18) What is the appropriate rate base and amortization expense for the solar initiative and solar rebate regulatory assets?
- 19) What is the appropriate rate base and amortization expense for the Riverton 12 tracker?

- 20) Should the Riverton 12 O&M amortizations continue to be tracked through the effective date of rates in this case?
- 21) What balance for the PISA regulatory assets and associated amortization expense should be included in the revenue requirement?
- 22) Should Empire's PISA assets be reduced for deferred costs related to Riverton 10 repairs?
- 23) Should the Riverton Environmental Costs be reflected in rate base and amortization expense?
- 24) In consideration of all relevant factors, what is the appropriate rate base and amortization expense balance for the tornado AAO?
- 25) What is the appropriate balance of the PAYGO tracker regulatory asset?
- 26) How long should the PAYGO tracker regulatory asset be amortized?
- 27) Should the Company be allowed a return on the PAYGO tracker regulatory asset balance?
- 28) Should the Company be allowed to recover property tax expense that was tracked since the effective date of the applicable statute? If so, what should be the approved rate base and amortization period?
- 29) Should the Company be allowed to include the deferred long-term maintenance prepayment costs in rate base? If so, what is the appropriate deferred long-term maintenance prepayment balances as it pertains to Riverton, StateLine, and the Wind SWMA?
- 30) Is there a lawful SB-EDR regulatory asset? Should rates reflect the SB-EDR regulatory asset and respective amortization, including recovery of all SB-EDR discounts incurred since the Company's last rate case?
- 31) Should the over-amortization of Empire's unprotected Excess Accumulated Deferred Income Taxes (EADIT) be reflected in rate base and amortization expense?
- 32) What is the appropriate balance for the rate base recognition and amortization expense of the unprotected EADIT tracker?
- 33) What is the appropriate rate base and amortization expense balance for protected EADIT?

- 34) How should the deferred Asbury AAO costs be returned to customers?
- 35) What is the appropriate rate base and amortization expense balance for the Asbury AAO liability?

ADIT

- 36) What is the appropriate ADIT balance to be included in rate base?
- 37) Should a net operating loss (NOL), deferred tax asset balance be included in rate base?

Income Statement Issues:

- 38) What is the appropriate balance of retail revenues?
- 39) What level of PAYGO revenue should be included in the revenue requirement?
- 40) What is the appropriate level of miscellaneous revenues to be included in Empire's revenue requirement?
- a) What is the appropriate balance of forfeited discount revenues?
 - b) What is the appropriate balance of reconnect/misc. revenues?
 - c) What is the appropriate balance of rent revenues?
 - d) What is the appropriate balance of other electric revenues?
 - e) What is the appropriate balance of Plum Point Transmission revenues?
- 41) Renewable Energy Credits ("RECs")
- a) What amount of revenues from the sale of RECs should be included in Empire's revenue requirement?
 - b) What amount of revenues from the sale of RECs should be included in Empire's FAC base factor?
- 42) What level of TCR/ARR revenues should be included in Empire's revenue requirement and for calculating Empire's FAC base factor?
- 43) What is the appropriate balance of net fuel and purchased power costs?
- a) Should the Commission set rates based on natural gas fuel costs based on natural gas fuel prices (actual and/or projected) for periods beyond the March 31, 2025 true-up cut-off date?
 - b) Should the Commission set rates based on energy market costs based on energy market prices (actual and/or projected) for periods beyond the March 31, 2025 true-up cut-off date?
- 44) What is the appropriate amount of long-term maintenance costs to include in Empire's cost of service?

- 45) What is the appropriate amount of non-wind generation operation and maintenance to include in Empire's cost of service?
- 46) Excluding Riverton 10 and 11, what is the appropriate level of depreciation and amortization expense of plant to include in the cost of service?
- 47) What is the appropriate level of depreciation and amortization expense of plant to include in the cost of service for Riverton 10 and 11?
- 48) If Empire is not allowed to earn a return on retired non-AMI meters that created a negative reserve balance, how should the negative reserve balance be treated?
- 49) What is the appropriate amount to include for vegetation management expense?
- 50) What is the appropriate level of bad debt expense to be included in Empire's revenue requirement?
- 51) What is the appropriate rate case expense for this case?
 - a) Should the Commission disallow the rate case expense associated with Empire witness John J. Reed?
 - b) What amortization period should be used for the depreciation study and line loss study?
- 52) What is the appropriate level of insurance expense to be included in Empire's revenue requirement?
- 53) What is the appropriate level of injuries and damages & worker's compensation expense to be included in Empire's revenue requirement?
- 54) What is the appropriate level of payroll expense and payroll taxes to be included in Empire's revenue requirement?
- 55) What is the appropriate level of payroll related benefits to be included in Empire's revenue requirement?
- 56) What is the appropriate level of incentive compensation expense to be included in Empire's revenue requirement?
- 57) Should severance be included in the revenue requirement? If not, what is the appropriate rate base and expense reduction for severance costs?
- 58) What is the appropriate level of PSC assessment expense to be included in Empire's revenue requirement?

- 59) What is the appropriate level of Department 115 wind O&M expense to include in the revenue requirement?
- 60) What is the appropriate level of non-FAC wind revenue and expense to include in the revenue requirement?
- 61) What is the appropriate level of rating agency fees to be included in Empire's revenue requirement?
- 62) What expense amount should be included in the revenue requirement for FAS 87 costs?
- 63) What expense amount should be included in the revenue requirement for FAS 88 costs?
- 64) What expense amount should be included in the revenue requirement for FAS 106 costs?
- 65) What expense amount should be reflected in the revenue requirement for SERP?
- 66) What level of dues and donations expense should the Commission recognize in Empire's revenue requirement?
- 67) What is the appropriate amount of Advertising Expense to include in Empire's revenue requirement?
- 68) What is the appropriate amount of customer payment fees to include in Empire's revenue requirement?
- 69) What is the appropriate amount of lease expense to include in Empire's revenue requirement?
- 70) What is the appropriate amount of expense to be included in cost of service associated with water used at State Line facility?
- 71) Should new MAWC water rates that took effect on May 28, 2025 be included in the calculation of expense associated with water usage at State Line?
- 72) What level of cyber-security expense should the Commission recognize in Empire's revenue requirement?
- 73) Should the January 2025 CAM allocators be used for this case?

- 74) What is the appropriate level of A&G expense?
- 75) What is the appropriate interest rate to calculate interest expense on customer deposits to include in Empire's rate base?
- 76) What is the proposed amortization expense balance of Ice Storm costs?
- 77) What is the appropriate amortization expense balance for the stub period EADIT?
- 78) What amount of intangible plant amortization expense should be included in the revenue requirement?
- 79) What is the appropriate level of depreciation clearing expense to be included in Empire's revenue requirement?
- 80) What are the appropriate depreciation rates to be ordered by the Commission?
- 81) What level of property tax should be included in the revenue requirement calculation for non-wind property and wind property?
- 82) Should federal income tax credits be recognized in the revenue requirement, and if so, what is the appropriate balance to be included in the revenue requirement?
- 83) Should disposition losses offset current income tax expense?
- 84) What is the appropriate jurisdictional allocations to use for this case?
- 85) What is the value of the variable fuel and purchase power expense?
- 86) Should Liberty be authorized to utilize the Reverse South Georgia Method to return protected excess ADIT to customers? If so, what is the appropriate annual amortization and weighted average remaining plant life to use?
- 87) Should the Commission set rates based on amortization of unprotected Excess Accumulated Deferred Income Taxes ("EADIT") beyond the true-up cut-off date of March 31, 2025?
- 88) Riverton 10 Repairs
- A) Were the Riverton 10 repair costs prudently incurred?
 - B) What amount of the Riverton 10 repairs capital cost should be included in rate base?

C) Has Empire violated the Commission-ordered Stipulation and Agreement Paragraph 4(j) in Case No. EA-2023-0131?²

89) Ozark Beach Crane Extension

- A) Were the costs of the crane extension project at Ozark Beach prudently incurred?
- B) Does the crane extension project at Ozark Beach qualify for PISA?

FAC

90) Which FERC subaccounts should be included in Empire's FAC tariff sheets?

91) What should be the FAC base factor for this case?

92) What are the appropriate FAC Voltage Adjustment Factors for Empire?

93) What is the percentage of SPP and MISO transmission expense that should be recovered through the FAC?

94) Should SPP Schedules 1A and 12 for administrative costs be included in the FAC?

95) What percentage of the SPP transmission revenues should be included in the FAC and its base factor calculation?

96) What additional FAC reporting requirements, if any, should the Commission require of Empire?

- a) Should Empire's FAC reporting include providing its FAC reports to Public Counsel?

97) How should the FAC tariff sheets be revised?

98) What ratio of the difference between Empire's actual and base net fuel costs should the Commission order be shared between Empire and its customers as an incentive mechanism in Empire's FAC, should the Commission authorize continuation of an FAC for Empire?

² Paragraph 4(j) of the Stipulation and Agreement in EA-2023-0131 states, among other things: "Liberty shall provide testimony on the decision process followed during the repair/replacement of Riverton Units 10 and 11 as well as any changes in policy resulting from that process."

99) Should Empire's FAC tariff sheets be revised in this docket to address the fuel and purchased power impacts of large load customers with 25 MW or more of demand?

Billing Determinants and Rate Design

100) What level of billing units and normalized revenues should be used in calculating rates?

- A. What update period adjustment should be used in calculating normalized billing units, revenues, and rates?
- B. What adjustment to December 19, 2024 data and manual adjustments should be used in calculating normalized billing units, revenues, and rates?
- C. What rate switcher and Large Power customer annualization adjustment should be used in calculating normalized billing units, revenues, and rates?
- D. What weather normalization and 365 days adjustment should be applied when determining normalized billing units, revenues, and rates?
- E. What block weather normalization adjustment should be used in calculating normalized billing units, revenues, and rates?
- F. What Missouri Energy Efficiency Investment Act ("MEEIA") adjustment should be used in calculating normalized billing units, revenues, and rates?
- G. What growth adjustment should be used in calculating normalized billing units, revenues, and rates?
- H. What community solar facility and grid charge adjustment should be used in calculating normalized billing units, revenues, and rates?
- I. What non-Missouri kilowatt hour ("kWh") adjustment should be used in calculating normalized billing units?
- J. What Energy Efficiency Cost Recovery ("EECR") adjustment should be used in calculating normalized billing units, revenues, and rates?

101) What is the appropriate interclass allocation of revenue responsibility for setting rates in this case?

102) Which party's Class Cost of Service Study should be used in this case?

- A. How should production costs be allocated within the Class Cost of Service study in this case?
- B. How should distribution costs be allocated within the Class Cost of Service study in this case?

103) What is the appropriate design of residential rates in this case?

104) What are appropriate designs of non-residential rates in this case?

- 105) What actions should the Commission order in this case with regard to creation of a Coincident Peak Demand Charge for non-residential customers and other Rate Modernization?
- 106) What actions should the Commission order in this case with regard to the Residential Smart Charger Pilot program?
- 107) What Economic Development Rider (“EDR”) revenue adjustment should be used in calculating normalized revenues and rates?
- 108) What amount of Excess Facilities Charge (“XC”) revenues should be included in the revenue requirement and rate design?
- 109) Should the Transmission Service (“TS”) Interruptible Credit be increased?.
- 110) Should the Commission order Empire to provide each rate code customer charge count at the fraction level for each month of the test year, update period, and through true-up (if applicable) in the next general rate increase?

Various Tariff Issues

- 111) Should the compliance tariffs issued in this case remove Rider SR?
- 112) Should there be any changes to TEPP?
- 113) Should the Miscellaneous Tariff Issues, identified by Staff as being titled or filed incorrectly, be changed as recommended by Staff?

Green Button Connect

- 114) Should the Commission order Empire to implement Green Button Connect My Data (“GBC”) in this rate case?

- A) In the event that the Commission orders Empire to implement GBC in this rate case, should the Commission order the tariff proposed by Renew Missouri related to GBC?
- B) In the event that the Commission orders Empire to implement GBC in this rate case, should the Commission adopt Renew Missouri's revenue requirement recommendation?
- C) In the event that the Commission orders Empire to implement GBC in this rate case, should \$100,000 be included in Empire's ordered revenue requirement to study its participation in a regional data hub?

Customer Programs

- 115) Should the Low Income Pilot Program (LIPP) continue? If so, what, if any modifications made and what funding level should be ordered?
- 116) Should the Low Income Weatherization Assistance Program ("LIWAP") be continued? If so, what, if any, modification should be made and what funding level should be ordered?
- 117) Should the Company resume administrative control of the LIWAP?
- 118) Should the customer charge be waived for income-eligible residential customers as proposed by OPC witness Dr. Marke?
- 119) Should the Critical Medical Needs program continue? If so, should any modifications be made and what funding level should be ordered?
- 120) Should the Commission order the structure and meeting requirements for the Low Income Programs Collaborative, as recommended by CCM witness Jim Thomas?
- 121) Should the Company adopt low income marketing strategies as recommended by CCM witness Jim Thomas?
- 122) Should the Company adopt the best practices for identifying the needs of high energy burden and low-income communities, targeting resources to those communities, and setting customer targets for achievement, as recommended by CCM witness Jim Thomas? Should the Commission order that residential customer charges be waived for income-eligible residential customers consistent with the recommendations outlined in the direct testimony of OPC witness Geoff Marke?

Miscellaneous Issues

- 123) Should the Commission take any action in this case related to Empire's 2024 infrastructure inspections?
- 124) Should Empire direct its internal audit department to examine its capitalization practices and ethical controls?
- 125) Has Liberty fulfilled its requirements pertaining to the cost/benefit analysis of PISA projects greater than \$1 million?
- 126) Is the use of the Value of Lost Load study results as an input to the emergency conservation plan tariff appropriate? What is the appropriate methodology for developing electricity market prices?
- 127) Should Empire be ordered to refile its emergency conservation tariff within 90 days following the conclusion of its Value of Lost Load Study?
- 128) What is the appropriate valuation of the Purchase Power Agreement ("PPA") replacement value as it pertains to the Market Price Protection Mechanism ("MPPM")?
 - A. When does the value associated with replacing the existing wind PPAs during the period of the guarantee become nonzero?
 - i. If not zero, how should the nonzero PPA replacement value be calculated?
 - B. Does the Annual Wind Value include TCR/ARR revenues?
 - C. Does the Annual Wind Value include insurance proceeds?
 - D. What is the Wind Revenue Requirement for the MPPM?
- 129) Should Empire's EADIT tracker continue?
- 130) Should Empire continue its pension and OPEB tracker?
- 131) Upon receipt of GRIP awards, how should Empire account for the proceeds?
- 132) What system energy loss factor should be ordered in this case?
- 133) What jurisdictional allocation factors for demand and energy should the Commission order in this case?
- 134) What is the appropriate way of determining gas transportation costs?
- 135) Should annual gas transportation costs be calculated using the new rates established by the contract that took effect in June 2025?

- 136) Should the PAYGO tracker be continued after the effective date of rates in this case?
- 137) Should the existing PAYGO tracker continue through the effective date of rates in this case?
- 138) In consideration of all relevant factors, should Staff's proposed ongoing Amortization Tracker be adopted?
- 139) Should Empire retain the authority to continue to defer the retirement cost of Asbury?
- 140) Did Empire provide the generating unit heat rate efficiency testing procedures and results as required by 20 CSR 4240-20.090(2)(A)15?
- a) If not, when should it provide these procedures and results?
- 141) What is the base level of property tax to be established for the property tax tracker?

Customer Experience

- 142) How should the Company's investment in Customer First be treated for ratemaking purposes in this case?
- A. What is the appropriate amount of Customer First Operations and Maintenance (O&M) expense to include in rates?
 - i. How should the the true-up cut-off date of March 31, 2025 impact the Commission's determination of Customer First Operations & Maintenance ("O&M") costs for ratemaking purposes?
 - B. Should the Commission reduce the Company's revenue requirement based on Empire's service related to its investment in Customer First?
 - C. If the Company's revenue requirement is reduced by the Customer First investment, should it be authorized to establish a regulatory asset to record monthly its earning when respective metrics have been met as proposed by Company witnesses Reed and Walt?
 - i. What are the billing and customer service metrics to be used to determine if the Company records a monthly entry in its regulatory asset as it relates to earnings for the Customer First investment?
 - D. Should the Commission make a further disallowance of revenue requirement based on Empire's provision of inadequate service due to its investment in Customer First?

- 143) Should the Commission order the incorporation of The Empire District Electric Company into the monthly Customer First meetings currently occurring between Staff and Liberty Water as ordered in the Order Approving Stipulation and Agreement in Case No. WR-2024-0104?
- A. Should these meetings be further modified?
- 144) Should the Commission order Empire's tariff to be revised to reflect SAP's new calculation method for budget billing?
- 145) Have bills been issued outside of the 26-35 day billing period required by Commission rule? Should the Commission order Empire to take specific action to comply with Commission rules?
- 146) Should the Commission order Empire to align its estimation calculation with its tariff description?
- 147) Should the Commission order Empire to work to reduce the number of estimated bills and rebills to pre-Customer First transition levels with a timeframe of completion 60 days after new rates take effect in this case?
- 148) Should the Commission order Empire to permanently cease estimating on-peak and off-peak interval reads for TOU billing purposes in favor of using actual reads when available?
- 149) Should the Commission order Empire to review its processes for the storage, retrieval, and presentation of customer account information to ensure Customer Service Representatives are automatically presented with past, present and scheduled account activity and information relayed to customers in prior communications, in order to provide Customer Service Representatives with such account activity or communications? This would include the incorporation of service tickets into customer account notes.
- A. If so ordered, should Empire be required to inform Staff of its plan to comply with the order within 60 days of the effective dates of rates, and file notice in this docket upon successful implementation?
- 150) Should the Commission order Empire to develop consistent messaging for Customer Service Representatives to convey to customers experiencing common billing issues, and to train Customer Service Representatives to use that messaging and document all information relayed to customers in customer account notes?
- A. If so ordered, should Empire be required to provide Staff with training materials and scripts used to comply with this order within 60 days of the effective date of rates in this case, along with any updates for a period of one year after the effective date of rates?

- 151) Should the Commission order Empire to put in place a process to ascertain that Customer Service Representatives are advising customers of their right to file an informal complaint as prescribed by Commission Rule 20 CSR 4240-13.045(9)?
- A. If so ordered, should Empire be required to inform Staff of its plan to comply with the order within 60 days of the effective dates of rates, and file notice in this docket upon successful implementation?
- 152) Should the Commission order Empire to put a process in place to ensure that each CSR is trained to note account activities comprehensively, including the development of a quality assurance process to verify that CSRs are adhering to account notation guidelines?
- A. If so ordered, should Empire be required to inform Staff of its plan to comply with the order within 60 days of the effective dates of rates, and file notice in this docket upon successful implementation?
- 153) Should the Commission order Empire to establish a process for customer callbacks that effectively records the need for a callback, tracks the status of that callback, and verifies the execution of the callback within a reasonable period of time following the request?
- A. If so ordered, should Empire be required to inform Staff of its plan to comply with the order within 60 days of the effective dates of rates, and file notice in this docket upon successful implementation?
- 154) Should the Commission order Empire to provide an additional phone call notification for Autopay customers who have their accounts locked because of delayed billing notifying them of the situation and the need to speak with Empire's call center to remove the lock?
- 155) Should the Commission order Empire to investigate customer claims that My Account is not accurately displaying balances owed? Should Empire be required to report the results of its investigation to Staff, along with next steps as necessary?
- 156) Should the Commission order Empire to make the tariff revisions detailed in pages 40-41 of Charles Tyrone Thomason's Rebuttal Testimony in this case?
- 157) Should the Commission suspend imposition and collection of customer late payment fees until after Empire demonstrates that its customer usage collection and billing systems are working correctly?
- 158) Should the Commission order Empire to notify customers that it will not be disconnecting customers for nonpayment until after the Company can demonstrate that its customer usage collection and billing systems are working correctly?
- 159) Should Empire be required to file an affordability plan with the Commission that provides a clear roadmap with deliverable actions with the expressed goal of

lowering rates to be aligned with other electric utilities in Missouri? If yes, what parameters should be ordered?

- 160) Should Empire's ROE be reduced 25 basis points for poor customer service reflected by its bottom 5% position across U.S. utilities per J.D. Power?
- 161) Should the Commission exclude from Empire's revenue requirement all of Empire's costs for contractual call center representatives Empire utilized due to issues with Empire's implementation of Customer First, including the costs of its ContactPoint360 ("CP360") contract?
- 162) Should the Commission exclude from Empire's revenue requirement all of of Empire's excessive postage and billing costs related to its continued roll-out of Customer First?
- 163) Should the Commission leave Empire's current rates in place until the Company can demonstrate that it is timely and accurately billing its customers for service?
- 164) Should the Commission order Empire to change the name of its billing platform?
- 165) Should the Commission order Empire to utilize an agreed-to, independent 3rd party auditor of its Customer First program and practices? If yes, what parameters should be followed?

Pension Plan Issues

- 166) Should Empire, or any of its parents, consider a pension risk transfer scheme as it pertains to the Liberty Utilities defined benefit pension plan?
- 167) Should Empire continue to be bound by its prior agreements established in Case Nos. EM-2016-0213 21 and ER-2021-0312 to continue to fund its pension plan and to not consider a pension risk transfer arrangement?

Cash Distributions

- 168) Should the Commission order Empire to file in this docket their proposal for any potential request for ratemaking recovery of distributable cash including their process for sweeping Empire's portion of year 1-5 distributable cash from the wind farm holding company prior to the commencement of distributable cash to the tax equity partners that will begin in 2026?

WHEREFORE, on behalf of the Parties, Staff respectfully requests that the Commission accept this List of Issues, and Motion for Extension to File Order of Witnesses and Stipulation of Facts.

Respectfully submitted,

/s/ Eric Vandergriff

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Staff Counsel for the Missouri
Public Service Commission

CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed or hand-delivered, transmitted by facsimile or electronically mailed to all parties and/or counsel of record on this 25th day of September 2025.

/s/ Eric Vandergriff