

**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)	Case No. ER-2024-0261
For Electric Service Provided to Customers)	
In its Missouri Service Area)	

PUBLIC COUNSEL’S POSITION CHANGES TO ISSUES 31 AND 36

COMES NOW Public Counsel, and after filing its positions on September 30, 2025, Public Counsel witness John Riley reviewed and discussed with Matthew R. Young information that Mr. Riley had not seen before which caused him to revise his opinion on Issue 31. Because Mr. Riley has changed his opinion, Public Counsel is changing its position on Issue 31 as set forth below. With this change in Public Counsel’s position, Issue 31 may no longer be contested. Additionally, Mr. Riley realized a math error in his calculation of the effect of upward adjustment to Staff’s balance of \$371,403,424. The result of the upward adjustment is \$397,511,427. These Public Counsel changes are shown following:

31. Should the over-amortization of Empire’s unprotected Excess Accumulated Deferred Income Taxes (EADIT) be reflected in rate base and amortization expense?

OPC position: The over-amortization of Empire’s unprotected EADIT should not be reflected in rate base where it would be given a rate-of-return. A five-year expense amortization as proposed by Staff is a reasonable timeframe for flowing the overamortized amount back to Empire. ~~No. The EADIT in question is not protected [Emery direct, page 26, lines 7-8] and does not require a specific, IRS mandated amortization. Empire admits that there is a positive EADIT balance remaining, so it did not overrefund but merely accelerated the refund that was due the ratepayers.~~

Riley

36. What is the appropriate ADIT balance to be included in rate base?

OPC position: The appropriate ADIT (accumulated deferred income tax) balance should be adjusted upward for Empire’s proposed unprotected EADIT balance of \$19,378,359 [McCuen rebuttal, Schedule MM-1] and the NOL balance of \$26,108,003. [McCuen Schedule MM-1] Staff’s balance of \$371,403,424 should be revised upward to \$397,511,427 ~~417,846,041.~~

Riley

Respectfully,

/s/ Nathan Williams

Nathan Williams
Chief Deputy Public Counsel
Missouri Bar No. 35512

Office of the Public Counsel
Post Office Box 2230
Jefferson City, MO 65102
(573) 526-4975 (Voice)
(573) 751-5562 (FAX)
Nathan.Williams@opc.mo.gov

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 1st day of October 2025.

/s/ Nathan Williams