



**The Empire District Electric Company**  
**A Liberty Utilities Company**  
Case No. ER-2019-0374  
MPSC Data Request – 0185.1

Data Request Received: 01/09/20  
Request No. 0185.1

Date of Response: 01/29/20  
Respondent: Mark Timpe

Submitted by: Peter Chari ([Peter.Chari@psc.mo.gov](mailto:Peter.Chari@psc.mo.gov)).

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**REQUEST:**

In your cost of debt you included 673 'Annual Amort Defer Fin Costs' related to the 2,787 'Future Value Adjustment @Acquisition'. Please explain what it is for and why it should be included as cost of debt.

**RESPONSE:**

The \$673 amount which appears on the total line titled "Empire Elec – Other – FMB," represents Empire's annual amortization of its Total Loss on Reacquired Debt, which should be included as cost of debt. This amount was inadvertently reported in the column titled "Future Value Adjustment @ Acquisition".

For additional support of the \$673 please refer to the attachment labeled: "DR 0185.1 09-19-LT Debt Summary"