2009.04.21 10:43:27 Kansas Corporation Commission /S/ Susan K. Duffy STATE CORPORATION COMMISSION

BEFORE THE STATE CORPORATION COMMISSION OF THE STATE OF KANSAS

APR 2 1 2009

		Docket Room
In the Matter of the General Investigation into)	
Commission Policy Regarding Pension and)	Docket No. 07-GIMX-1041-GIV
Retirement Costs for Investor-Owned Utilities)	

MOTION FOR EXTENSION TO FILE COMMENTS TO STAFF'S REPORT AND RECOMMENDATION

COMES NOW The Empire District Electric Company ("Empire") and moves the Kansas Corporation Commission ("Commission") for an order granting it an additional thirty (30) days in which to file comments to the Report and Recommendation filed by Staff in the above captioned matter on March 18, 2009.

- 1. On October 17, 2006, in Docket No. 07-ATMG-387-ACT, Atmos Energy Corporation, Aquila, Inc., d/b/a Aquila Networks KGO-Aquila Networks, The Empire District Electric Company, Kansas City Power & Light Company, Westar Energy, Inc., and Kansas Gas and Electric Company, jointly referred to as "utilities" or "companies," filed an application requesting the Commission issue an accounting authority order (AAO) authorizing the utilities to:
 - (1) Establish a regulatory asset or regulatory liability to track the difference between the amounts recognized in rates and the pension, postretirement and post employment expenses recorded according to Generally Accepted Accounting Principals (GAAP) as defined in the Statement of Financial Accounting Standards (SFAS) 87, 88, 106, 112, 132 (R).
 - (2) Recognize for rate making purposes any charges recorded against equity in compliance with SFAS No. 158 and SFAS Nos. 87,88, 106 and 132 (R) as amended through either the establishment of a regulatory asset or an adjustment to the equity percentage in their utility's capital structure.
 - (3) Recognize for rate making purposes the companies' contributions to their pension, postretirement, and post employment plans in excess of pension, postretirement, and post employment plan expense recorded in compliance with SFAS No. 87, 88, 106, 112, 132 (R), or 158.
 - 2. On December 22, 2006, Staff filed a Report and Recommendation in the 387 docket

recommending the Commission approve Request No. 2. Staff recommended the Commission deny

Request Nos. 1 and 3 due to the lack of time to fully evaluate those options, and recommended a

general investigation docket to further explore those proposals.

3. On January 24, 2007, the Commission issued an Order approving Request No. 2 and

indicated that a general investigation docket should be opened to further consider the provisions of

Request Nos. 1 and 3, which were denied by the Commission.

4. On March 29, 2007, the Commission issued an Order that initiated a general

investigation docket to further consider Request Nos. 1 and 3.

5. On March 18, 2009, Staff filed its Report and Recommendation in this matter and

suggested the Commission allow the parties 30 days from the date of filing of the Report and

Recommendation to submit their comments to the Commission due to the complexity of the issues

presented in this docket.

6. Empire requests an additional 30 days, or until May 20, 2009, to file its comments to

the Report and Recommendation.

7. Staff has no objection to the requested extension.

WHEREFORE, Empire respectfully requests the Commission grant it an additional 30 days,

or until May 20, 2009, in which to file comments as suggested by Staff in its Report and

Recommendation.

James G. Flaherty, #11177

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2

VERIFICATION

STATE OF KANSAS	
)ss
COUNTY OF FRANKLIN)

James G. Flaherty, of lawful age, being first duly sworn on oath, states:

That he is the attorney for The Empire District Electric Company, named in the foregoing Motion for Extension to File Comments to Staff's Report and Recommendation, and is duly authorized to make this affidavit; that he has read the foregoing Motion, and knows the contents thereof; and that the facts set forth therein are true and correct to the best of his knowledge, information and belief.

James G. Flaherty

SUBSCRIBED AND SWORN to before me this 20th day of April, 2009.



My Commission Expires:

CERTIFICATE OF SERVICE

I hereby certify that a copy of the above and foregoing was mailed, postage prepaid, this 20th day of April, 2009, addressed to:

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