The following are our initial questions concerning the TFR 2016 Update. To the extent that dollar amounts are referenced in the questions below, we have attempted to adjust such amounts based on the Transmission Formula Rates (TFR) Corrections/Adjustments - For 2016 Annual Update; Based on 2015 Annual Update Accepted Informal Challenges that were provided by Empire.

We anticipate providing additional questions upon the completion of our review.

1. With respect to the 10% increase in Transmission Plant from $288,542,438 to $316,037,555, please provide a list (description and associated plant additions/retirements in dollars) of the transmission lines and substation additions/retirements that were included in Transmission Plant.

*Response provided by Karen Heady - Please see accompanying work paper, “2015\_Net\_Additions\_Electric\_Transmission”.*

1. A comparison of year ending balances from the 2015 to 2016 Updates shows that Intangible Plant decreased approximately 3% from $41,168,052 to $39,761,968. Please provide an explanation for this decrease and provide a list (description and associated plant additions/retirements in dollars) of the additions/retirements that were included in Intangible Plant.

*Response provided by Karen Heady - Please see accompanying work paper “2015\_Net\_Additions\_Electric\_Intangible”.*

1. A comparison of year ending balances from the 2015 to 2016 Updates and FERC Form 1 data shows that General Plant increased approximately 7% from $78,344,767 to $83,517,218. Please provide an explanation for this increase in General Plant and provide a list (description and associated plant addition/retirements in dollars) of the additions/retirements that were included in General Plant.

*Response provided by Karen Heady - Please see accompanying work paper, “2015\_Net\_Additions\_Electric\_General”.*

1. Please provide a list and related gross plant balances as of the end of 2015 for energy efficiency, energy conservation, load management, smart grid and other similar types of equipment that is primarily used to serve retail customers and identify the FERC account where such equipment is booked.

*Response provided by Karen Heady - The Company does not classify assets in such a way as to readily identify plant in this manner, nor does it possess assets specifically constructed or procured for the purpose of energy efficiency, energy conservation or smart grid. Load Management assets, to the degree with which they could be identified by project, are listed in the work paper “EMS\_System\_and\_Related\_Equipment”.*

1. A comparison of year ending balances from the 2015 to 2016 Updates shows that the Transmission Accumulated Depreciation Reserve decreased approximately 3% from $83,791,990 to $81,340,165, while Transmission Plant increased 9.5%. Please provide an explanation for the decrease in the Transmission Accumulated Depreciation Reserve while transmission plant in service increased and provide an itemized listing of the changes.

*Response provided by Karen Heady - The balances referred to in the request are not from the same source, thus the comparison is inaccurate. Referring to Form 1 Page 219 line 28, the comparison of 2014 and 2015 Transmission Plant Accumulated Depreciation Reserve yields a decrease of ($651,540) or -0.74%. Please see accompanying work paper, “5\_2015\_Reserve\_Activity\_by\_Functional\_Class” for a summary of reserve activity by account. Refer also to the Net Additions work paper provided in response to Item 1.*

1. A comparison of year ending balances from the 2015 to 2016 Updates shows that the General Plant related Accumulated Depreciation Reserve increased by approximately 10% from $44,655,152 to $49,036,083. Please provide an explanation for this increase in the General Plant Accumulated Depreciation Reserve and provide an itemized listing of the changes.

*Response provided by Karen Heady - The balances referred to in the request are not from the same source, thus the comparison is inaccurate. Referring to Form 1 Page 219 line 28, the comparison of 2014 and 2015 General Plant Accumulated Depreciation Reserve yields an increase of $2,192,945 or 5.15%. Please see accompanying work paper, “5\_2015\_Reserve\_Activity\_by\_Functional\_Class” for a summary of reserve activity by account. Refer also to the Net Additions work paper provided in response to Item 3.*

1. A comparison of year ending balances from the 2015 to 2016 Updates shows that the Intangible Plant related Accumulated Depreciation Reserve decreased approximately 1% from $15,749,245 to $15,571,016. Please provide an explanation for this decrease in Intangible Plant Accumulated Depreciation Reserve and provide an itemized listing of the changes.

*Response provided by Karen Heady - Please see accompanying work paper, “2015\_Reserve\_Activity\_Electric\_Intangibles” for reserve activity details.*

1. A comparison of year ending balances from the 2015 to 2016 Updates and FERC Form 1 data shows that Prepayments increased approximately 2% from $8,489,459 to $8,688,741. Please provide an explanation for this increase and provide an itemized list of each prepayment that was included in the ending balance for 2014 and 2015.

 *Response provided by Rob Sager - The increase is mostly attributable to the deferred maintenance contract at the Riverton plant.*



1. With regard to the reported FERC based depreciation expense show on page 450.1 of Empire’s 2015 FERC Form 1 (total of $53,297,105), please explain whether the FERC adjusted depreciation expense excludes depreciation expense associated with asset retirement obligations (AROs) and provide a copy of all supporting workpapers for this adjustment. If no, please provide the 2015 depreciation expense by function excluding AROs.

*Response provided by Karen Heady - The recalculation of depreciation expense excludes expense for plant balances in accounts 317 and 374, Asset Retirement Obligations. Please refer to the work paper “2015\_FERC\_Depr\_Exp\_Recalc\_Details\_Form\_1\_Pg337\_450.1”.*

1. Pleases explain why A&G salaries and wages decreased approximately 2% (Amounts from FERC Form 1: $14,211,590 to $13,880,486 in 2015)?

*Response provided by Bryan Owens – See No 12 below.*

1. Please explain why transmission salaries and wages decreased approximately 5% (Amounts from FERC Form 1: $$2,770,590 to $2,628,367 in 2015).

 *Response provided by Sam McGarrah - In 2014, there were several transmission issues that resulted in increased labor expenses due to the investigation and mitigating of transmission outages. Additionally, there were increased labor expenses associated with the recovery of Baxter Springs Tornado in 2014.*

1. Pleases explain why total salaries and wages decreased approximately 1% (Amounts from FERC Form 1: $ 49,841,754 to 49,453,977).

*Response provided by Bryan Owens - Consistent with Electric Plant Instruction number 3 of Title 18 CFR, Part 101, Components of construction cost include “the pay and expenses of employees of the utility engaged on construction work…”  In 2015 Major construction activity occurred related to the Riverton 12 combined cycle conversion.  As result, a larger amount of wage expense that would have normally been expensed was capitalized to the extent labor activity was associated with the Riverton 12 combined cycle conversion.*

1. FERC Form 1 page 300, line 21 (including the footnotes) shows Plum Point Revenue Credits totaling $37,320. Please explain whether these revenues have been included in the 2016 Update as these credits were included in the “Accepted Informal Challenges” for the 2015 Update.

*Response provided by Bill Eichman – The “correction” for the Plum Point Revenue Credits associated with “Accepted Informal Challenges” in previous years’ TFR Annual Updates (2012 through 2015) is found on Attachment 11, Page 2, Line 2 of the 2016 TFR Annual Update.*

*The “inclusion” of the Plum Point Revenue Credit in the current calculations of the 2016 TFR Annual Update is found on the Inputs, Page 3, Line 19 (including Note 5 at bottom of Page 3); and Attachment 3, Page 1, Line 9. The portion of the Plum Point Credit allocated to the TFR is 7.3886% [which is based on the Salaries/Wages (“SW”) allocator found on the Appendix A, Page 1, Line 5 of the TFR]. The SW allocator is also the allocator that is used to allocate the Intangible Plant Investment, Intangible Accumulated Depreciation, and Intangible Depreciation Expense associated with the Plum Point (Entergy) Transmission Line, Switchyard, and Interconnection Facilities. See Attachment 10A, Page 1, Lines 3, 3a, 3b, & 4; and Appendix A, Page 1, Lines 22, 24, 30, & 32; and Appendix A, Page 2, Lines 69 & 71 of the TFR for the methodology used to allocate the Intangible Investment and Intangible Depreciation Expense.*

1. FERC Form 1 page 302 provides a detailed listed of electric revenues recorded in Account 457.1. With regard to the revenues listed, please provide the following:
	1. Explain whether the scheduling fees include fees associated with long and short-term service and provide the fees associated with short-term service and fees associated with long-term service.

*Response provided by Aaron Doll - $65,010 is from yearly service increments or long term. $3,967 is from hourly, daily, weekly, and monthly service increments or long term. $-442 does not specify service increments.*

1. FERC Form 1 page 302, line 10, shows an ending balance of $6,375,000 associated with the funding of network upgrades. Please reconcile this amount to the amount shown for the SPP network upgrades revenue requirement of $4,896,202 (see line 124 of Appendix A to the 2016 Update).

*Response provided by Bill Eichman and Aaron Doll - The $6,375,000 Revenue reported on Page 302, Line 10 of Empire’s 2015 FERC Form 1 cannot be reconciled with the $4,896,202 revenue requirement referenced on Appendix A, Line 124 of the 2016 TFR Annual Update, since there are multiple time frames involved. The 2015 FERC Form 1 reports actual revenue received and expenses incurred in 2015; whereas the 2016 Annual Update of the TFR reflects a “future” Revenue Requirement that will be collected in the last half of 2016 and the first half of 2017 (which will be reported in the 2016 and 2017 FERC Form 1’s).*

*However, Empire is making an attempt to reconcile the $ 6,375,000 amount reported in the 2015 FERC Form 1 to the 2014 and 2015 Annual Updates of the TFR and the SPP RRR template (tariff) and associated SPP billing and revenue statements, as follows:*

*$ 3,413,126 (Jan-Jul, 2015 Sch 11 Revenue based on 7 months of Line 124c of 2014 TFR Annual Update)*

*$ 2,249,219 (Aug–Dec, 2015 Sch 11 Revenue based on 5 months of Line 124c of 2015 TFR Annual Update)*

*$ 594,674 (Schedule 11, Pt-Pt Revenues Received from SPP in 2015)\**

*$ 117,981 (Amount remaining to be reconciled)\*\**

*$ 6,375,000*

*\* The SPP RRR template reduces EDE’s future Schedule 9 revenues in the following year to prevent over-recovery of the Required Revenue Requirement associated with the Schedule 11, Pt-Pt revenues. (See Att H tab of SPP’s RRR template, Table 3 (EXCEL Cell # E115) and the “subtraction” of cell # E115 in the formula in Table 1 (EXCEL Cell # E21).*

*\*\* Most of this “yet to be reconciled” amount appears to relate to the Balanced Portfolio Transfer Payments mechanism in the SPP RRR template (tariff) that allows a series of adjustments over a ten year period (beginning in 2012) to “balance” the benefits and costs of the Regional upgrades within each zone.*

1. To the extent that the $6,375,000 includes SPP revenues associated with Short-Term Point-to-Point transmission service, please provide the following:
	1. A description of how SPP allocates Short-term Point-to-Point revenues to transmission owners;
	2. SPP documents that show the total Short-term Point-to-Point revenues and the allocation to each transmission owner for 2015, including a reconciliation to any amounts recorded in Empire’s 2015 FERC Form 1, page 302, line 10.

*Response provided by Aaron Doll*

*a) SPP does not allocate short term revenues different from long term requests. Per attachment L of the SPP Open Access Transmission Tariff (OATT), the distribution of point-to-point revenues will generally be based on the following method:*

*1. 50% of the revenue will be distributed according to zonal revenue requirement ratio share*

*2. 50% of the revenue will be distributed according to mw-mile impacts of transmission facilities (per attachment S of the OATT)*

*b) SPP provides the total SPP charges related to point-to-point transactions in the documents portion of the OASIS page. However, the calculation for revenue distribution, as described in the response above (16a), is unable to be completely shadowed by Empire at this time. Empire is unaware of other avenues to ascertain the information requested by this 16-b of this DR.*

1. Please provide a detailed explanation and supporting documentation for why “Scheduling, System Control and Dispatch Services” increased by approximately 4% from $479,777 to $499,027.

*Response provided by David Pham - 3% was due to the wages increase based on the union contract and the other 1% percent was due to variation of overtime and training times.*

1. With regard to “Trn Oper Transmission of Elec by Others” included in Appendix A, Attachment H-1, please provide the following.
	1. A detailed explanation and supporting documentation for the 8% increase in these expenses from $16,465,933 to $17,720,679.
	2. A detailed explanation of the status of litigation and anticipated settlement under FERC Docket Nos. EL14-19 and EL15-16 and the potential refund of previous expenses paid by Empire as well as the potential for reduced future expenses as a result of any settlement.

*Response provided by Aaron Doll*

a) For a detailed list of charges and charge variances, see attachment *Supporting Information – 2016 TFR Data Request.xlsx*. The significant variances include:

1. Schedule 1A - ~$183k variance. The coincident peak increased from 872 to 905 and the rate increased from 0.381/MWh to 0.39/MWh.
2. Base Plan Funding Regional Expense - ~$1.95 million variance. The load ratio share (LRS) increased from 2.55% in 2014 to 2.60% in 2015. Furthermore, the regional annual transmission revenue requirement (ATRR) was ~$335 million in January 2014 and ended the calendar year ~$360 million. In January 2015, the regional ATRR was ~$405 million and ended the ear ~$432 million.
3. Base Plan Funding Zonal Expense – reduced schedule 11 expense by ~$1.2 million due exclusively to the balanced portfolio transfers.
4. Schedule 12 FERC fees - ~$42k – due to FERC schedule 12 rate increase from 0.0637/MWh in 2014 to 0.0737/MWh in 2015.
5. Adjusted Schedule 1A TA PTP Charge - ~$52k due to negative expense adjustment in 2014
6. MISO changes (565414) - ~$236k – Primarily due to increasing schedule 7 regional through and out rates (RTOR) and schedule 26 transmission expansion rates.

b)

1. Regarding EL11-19: A settlement agreement was reached by the affected parties and MISO and an order granted authority to proceed with the terms of the settlement for historical refund and discounted rate moving forward. The settlement has not been accepted by FERC and thus is subject to refund. The mechanics of the settlement are included in attachment *20160225-5205(31270354).pdf*
2. Regarding EL15-16: Empire is not a party to this particular case.
3. Please provide a detailed explanation and supporting documentation for why “Net Transmission Expense”, line 53 Appendix A, Attachment H-1 decreased by approximately 5% from $$5,735,048 to $$5,447,265.

Response provided by Aaron Doll - For supporting information please see the table below. Although positive and negative variances existed for all line items, the lion’s share of the variance was cause by the 565 accounts (*Transmission of Electricity by Others*). The primary cause for the increased level of 565 expense is Schedule 11 Base Plan Funding regional expense. Increased investment in the transmission system, in particular regional funding, increased the regional ATRR which Empire is required to pay as a network customer. For additional granularity see response to DR 18.



1. Please provide a detailed explanation and supporting documentation for why “Injuries and Damages” increased by approximately 47% from $823,637 to $1,209,403.

*Response provided by Jeff Lee -There were three legal actions, for which Empire had recorded contingent liabilities in accordance with ASC 450-20. During 2014 these legal proceedings reached a point where Empire determined that it was no longer appropriate to reflect a contingent liability. The elimination of these reserves reduced injuries and damages expense by approximately $0.4 million in 2014. Injuries and damages expense for 2015 does not contain such reserve adjustments. Without the impact of the elimination of the reserves in 2014, Injuries and Damages expense would have decreased by approximately 1%.*

1. Please provide a detailed explanation and supporting documentation for why “Employee Pensions and Benefits” increased by approximately 7% from $20,670,955 to $22,118,103.

*Response provided by Jeff Lee - Increased costs in the active employee’s healthcare plan accounted for the majority of the increase ($1.4 million). The 401(k) plan further increased expenses ($0.7 million). The pension, SERP and OPEB plans offset these increased by approximately $0.6 million. Please see attached file “Reconciliation of increase in Pensions and Benefits.xlsx” for further detail.*

1. Please provide a detailed explanation of why “Regulatory Commission Expenses” decreased by approximately 18% from $1,719,496 to $ 1,414,137.

*Response provided by Bryan Owens - Response:  Regulatory expense is generally recovered through rates by means of a deferred asset which is amortized over a number of years authorized by a State Public Utility Commission.  In 2014 and 2015 Empire’s balance sheet included deferred assets associated with rate case expense in each of the jurisdictions in which it operates originating from 2009 through 2014.  In 2015 the amortization period associated with the 2009 Kansas Rate Case deferred asset expired in June.  The monthly amortization expense associated with the 2009 Kansas Rate Case deferred asset was $6,308.  As a result approximately $37,848 of expense (6 months x $6,308 monthly amortization expense) was not booked in 2015 compared to 2014 associated with the 2009 Kansas Rate Case deferred asset.  Similarly, in 2015 the amortization period associated with the 2011 Missouri Rate Case deferred asset expired in May.  The monthly amortization expense associated with the 2011 Missouri Rate Case deferred asset was $34,349.  As a result approximately $240,443 of expense (7 months x $34,349 monthly amortization expense) was not booked in 2015 compared to 2014 associated with the 2011 Missouri Rate Case deferred asset.*

*The majority of the difference between 2014 and 2015 can be explained by the activity described above.*

1. A comparison of the 2015 to 2016 Updates shows that property insurance expenses decreased 14% from $3,625,279 to $3,112,095. Please provide an explanation for this decrease in property insurance expense and provide an itemized listing of the changes.

*Response provided by David Layne - Due to the soft property insurance market EDE has been able to decrease the property rate and achieve lower premiums.*

*See attached for itemized listing.*

1. A comparison of the 2015 to 2016 Updates shows that general plant maintenance expenses decreased 22% from $614,892 to $479,864. Please provide an explanation for this increase in general plant maintenance expense.

*Response provided by Rob Sager - Costs related to maintenance of buildings/grounds were lower by approximately $73k and supply costs for our information service department decreased by approximately $30k. Other changes in this category were insignificant.*

1. Please provide the following in connection with each Non-Escrowed fund included in Attachment 4 to the 2016 Update.
	1. A detailed explanation and supporting documentation for why “Accumulated Provision for Injuries and Damages (228.2)” increased by approximately 4% from $3,565,671 to $3,721,897.
	2. The amount of the accruals included in Account 925 for each Non-Escrowed fund included in Attachment 4 to the 2016 Update.
	3. The amount(s) of any additional accruals for Non-Escrowed funds that have not been included in Attachment 4, the related FERC Account to which such accrual was recorded and the ending balance for 2015 of the related Non-Escrowed fund.

*Response provided by Jeff Lee - The increase in account 228.2 is primarily related to an increase of approximately $392,000 in the healthcare component of the reserve for long term disability. This increase is due in part to an increase in the actual healthcare spending for these participants. A decrease in the discount rate used for this calculation also contributed to the increase. This increase was partially offset by decreases in open workers’ compensation reserves and the non-healthcare portion of the long term disability plan. Please see attached “Reconciliation of increase in account 228.2” for further detail.*

*The amounts reported in Account 925 are related to the reserve for workers’ compensation discussed above. The supporting documentation for the calculation of the adjustments contains sensitive information, much of which is covered by HIPAA. Given the sensitive nature of the information, documentation supporting the adjustments, beyond what has been supplied, can’t be provided. Below is a detailed description of how the accrual process is calculated.*

*The 228.2 accounts are injuries and damages reserve accounts. The current month activity in the 228 accounts (including adjustment to the reserve) are spread during the allocation process 50% to capital projects that have labor and 50% to the appropriate 925, injuries and damages, expense account. Other direct monthly charges to the 228 accounts are relatively small dollar charges for damage to property and worker’s compensation payments.*

*On a quarterly basis, the Manager of General Accounting reviews the components that make up the Reserve for Injuries and Damages for any large claims that are pending. Generally, any adjustments that need to be made based on this review are made on a quarterly basis with the approval of the Controller.*

*The change in the reserve account is split between capital projects and expense. As the actual charges are incurred and recorded, the reserve is continually adjusted for any expected expenditures. The charges are tracked to make sure that we do not expense more than the insurance deductible, and when we reach the deductible amount, we transfer the additional charges to a receivable account to await insurance recovery.*

*When a change in the reserve account is needed, an entry is made directly to the 228 account so that it can go through the normal allocation process. A deferred account is used for the other line of the journal entry prior to the allocation process. The account used is 186210, deferred A/P charges unclassified.*

*The components that make up this reserve include pending litigation, the self-insurance reserve for Workers’ Compensation for the electric segment (details provided by HR) and Total & Permanent Disability reserve (details provided by Payroll).*

*New litigation is added following occurrences in the field or receipt of notice that a lawsuit has been filed. The Director of Legal Services is one of the initial contacts when any accidents occur within our service territory. Quarterly, a list of all pending litigation is submitted to the CEO, CFO, Controller, Secretary and Treasurer, as well as others. In addition, the Secretary is the contact person for any litigation filed against the company. If litigation is filed, he/she notifies the appropriate management, as well as the Controller. The Director of Legal Services also prepares a quarterly schedule of material litigation items. This schedule represents litigation known to the six officer group and should include the amounts for legal counsel with material items. This information, along with the litigation listing, is added to the spreadsheet. Discussions are held with attorneys and senior management to arrive at an estimated exposure amount. The total is compared to the current reserve, and an adjustment is calculated.*

*To assess the Workers’ Compensation accrual, the Manager of General Accounting analyzes the claims incurred vs. claims paid by year and calculates the reserve needed to pay future benefits. The required reserve is then compared to the current reserve and an adjustment is calculated. To assess the Total & Permanent Disability accrual, the Manager of General Accounting calculates the present value of the total annual payments required per employee. This total is compared to the current reserve and an adjustment is calculated and approved by the Controller.*

1. In connection with the potential merger of Empire and Algonquin Power and Utilities Corporation, please provide the following:
	1. A copy of Empire’s FERC filing and the related FERC order approving the merger. In connection with the FERC approval order, please explain whether Empire is required to hold its wholesale customers “harmless” in connection with the merger.
	2. The status of approvals required for the merger to be completed.
	3. The date that the parties entered into discussions pertaining to a potential merger and the date the merger is anticipated to be completed.
	4. Identify where in the 2016 Update Empire has included costs related to the potential merger and the related amounts. Please also identify all merger related amounts that have been included in prior Updates.

*Response provided by Kelly Walters and Laurie Delano*

*a. See attached*

*b. In May, approvals were received from the Federal Energy Regulatory Commission and the Oklahoma Public Service Commission. On June 29, a stipulation and agreement was filed in Arkansas pending Commission approval.  Settlement discussions are in progress in Missouri. In Kansas, a technical conference is scheduled for July 15 and hearings on the merger application are scheduled for November.*

 *Other required filings are on track for late summer. The merger process is expected to close in Quarter 1 of 2017.*

*c. As per our May 3, 2016 proxy filing, Empire first entered into non-disclosure agreements with 7 potential counterparties, inclusive of Algonquin between November 20, 2015 and November 30, 2015.  On December 17, 2015 Empire received nonbinding proposals from Algonquin and 3 other bidders.  The Algonquin transaction was approved by Empire’s board of directors on February 9, 2016.  The transaction is expected to close in the first quarter of 2017.*

*d. In  2015 we spent  $251,341.63 in merger costs.  In our FORM 1 these costs are in  account 426.5 (Other Deductions) and therefore are not   included in the filings for TFR / GFR.*

1. With respect to Miscellaneous General Plant Expenses, please provide the following:
	1. A detailed explanation of why “Industry Association Dues” increased by approximately 6% from $175,494 to $186,517.
	2. A detailed explanation of why “Chamber of Commerce Dues” increased from $2,242 to $41,698.
	3. A detailed explanation of the services that are provided in the line item “Conflict Resolution Hotline” ($3,431).

*Response provided by Rob Sager*

*a. This mostly represents dues paid to Edison Electric Institute which is the primary association in the electric industry. Dues are also paid to the national gas association – American Gas Association. Dues to these organizations increased slightly compared to the previous year.*

*b. The 2014 amount was actually $20,242. Dues to the Joplin Chamber were previously included as payments to other affiliated entities of the Chamber. The dues were separated and coded to the dues/membership expense account in 2015. This was a reclassification compared to previous years and not necessarily an increase in expense.*

*c. This is a confidential dispute resolution reporting website/hotline available to employees. Certain fees are paid to a company to host the website/hotline.*

1. Please provide a detailed explanation and supporting documentation for why “Maintenance of General Plant” decreased by approximately 22% from $614,892 to $479,864.

*Response provided by Rob Sager – See response to No, 24*

1. Please provide a detailed explanation and supporting documentation for why Property Taxes” increased by approximately 13% from $20,012,487 to $22,535,113 (see Attachment 2, line 1 to the 2016 Update).

*Response provided by Rob Sager - Utility property taxes in Missouri use a “multi-factor” formula to estimate value and ultimately property tax assessments by state and local jurisdictions. One factor is total plant/property in service which increased approximately 2.2% from 2014 to 2015. Another factor is corporate income, and the average income over the previous three years had increased. Empire reported income in excess of $60 million in 2013 and 2014 largely due to weather variations increasing sales. This increase in average income was the primary reason causing the state to increase Empire’s assessment and ultimately property tax expense.*

1. In connection with the Pub & Dist Info to Stockholders - expense servicing outstanding securities” that total $2,406,195 as shown on page 335, line 4 of the 2015 FERC Form 1, please provide the following:
	1. a detailed listing of the expenses incurred; and
	2. Identify each of the affiliates for which these expenses were incurred and the related amounts incurred by each affiliate.

*Response provided by Dale Harrington – See attachment 30\_TFR\_GFR\_Data\_Request\_June\_2016.pdf*