

STATE OF MISSOURI  
PUBLIC SERVICE COMMISSION

At a session of the Public Service Commission held at its office in Jefferson City on the 21<sup>st</sup> day of January, 2026.

In the Matter of The Empire District Gas Company's d/b/a Liberty (Empire) Purchased Gas Adjustment Tariff Filing )  
Case No. GR-2025-0137

**ORDER ESTABLISHING ENDING ACA BALANCE**

Issue Date: January 21, 2026

Effective Date: February 20, 2026

The Commission opened this case to receive the 2023-2024 Purchased Gas Adjustment (PGA) and Actual Cost Adjustment (ACA) filings of The Empire District Gas Company d/b/a Liberty (Empire). The Staff of the Commission (Staff) filed a recommendation and memorandum regarding that ACA filing on November 24, 2025. Staff's recommendation and memorandum indicated Staff had completed a review of billed revenues and actual gas costs, for the period September 1, 2023, through August 31, 2024, that were included in Empire's computation of its ACA balances.

Staff's recommendation and memorandum set out the ending balance contained in Empire's ACA filing and recommended some monetary adjustments to that ending balance. Staff also offered some non-monetary recommendations regarding Empire's policies and practices. Empire responded to Staff's recommendations on December 23, 2025, accepting Staff's analysis and recommendations.

No other responses to Staff's recommendation and memorandum or to Empire's response were received.

After reviewing Staff's recommendations and Empire's responses, the Commission concludes that Staff's and Empire's ending ACA balances are in agreement and should be accepted as a resolution of Empire's 2023-2024 ACA audit.

**THE COMMISSION ORDERS THAT:**

1. The ending (over)/under recovery balance for Empire's 2023-2024 Actual Cost Adjustment for its three systems are established as provided in the following table:<sup>1</sup>

	Balance Per Filing	Adjustments	Ending Balance August 31, 2024
<b>South System:</b>	\$8,757,382.22	\$(178,303.93)	\$ 8,579,078.29
<b>North System:</b>	\$(1,814,570.17)	\$52,577.22	\$(1,761,992.95)
<b>Northwest System:</b>	\$(2,229,204.39)	\$(6,704.06)	\$(2,235,908.45)

2. This order shall become effective on February 20, 2026.
3. This case shall be closed on February 21, 2026.

**BY THE COMMISSION**

A handwritten signature in black ink that reads "Nancy Dippell".

Nancy Dippell  
Secretary

Hahn, Ch., Coleman, Kolkmeyer,  
and Mitchell CC., concur.

Hatcher, Senior Regulatory Law Judge

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<sup>1</sup> The Take-or-Pay, Transition Cost, and Refund accounts reported zero balances.

**STATE OF MISSOURI**

**OFFICE OF THE PUBLIC SERVICE COMMISSION**

**I have compared the preceding copy with the original on file in  
this office and I do hereby certify the same to be a true copy therefrom  
and the whole thereof.**

**WITNESS my hand and seal of the Public Service Commission,  
at Jefferson City, Missouri, this 21<sup>st</sup> day of January 2026.**



*Nancy Dippell*  
\_\_\_\_\_  
**Nancy Dippell  
Secretary**

**MISSOURI PUBLIC SERVICE COMMISSION**

**January 21, 2026**

**File/Case No. GR-2025-0137**

**MO PSC Staff**

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***Enclosed find a certified copy of an Order or Notice issued in the above-referenced matter(s).***

*Sincerely,*

*Nancy Dippell*  
Nancy Dippell  
Secretary

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Recipients listed above with a valid e-mail address will receive electronic service. Recipients without a valid e-mail address will receive paper service.