

Exhibit No.:
Issue(s): *Class Cost of Service*
Witness: *Nancy L. Harris*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *Direct Testimony*
Case No.: *GR-2021-0320*
Date Testimony Prepared: *February 15, 2022*

MISSOURI PUBLIC SERVICE COMMISSION

INDUSTRIAL ANALYSIS DIVISION

TARIFF RATE AND DESIGN DEPARTMENT

DIRECT TESTIMONY

OF

NANCY L. HARRIS

**THE EMPIRE DISTRICT GAS COMPANY,
d/b/a Liberty (Empire)**

CASE NO. GR-2021-0320

Jefferson City, Missouri
February 2022

1 **DIRECT TESTIMONY**

2 **OF**

3 **NANCY L. HARRIS**

4 **THE EMPIRE DISTRICT GAS COMPANY,**
5 **d/b/a Liberty (Empire)**

6 **CASE NO. GR-2021-0320**

7 Q. Please state your name and business address.

8 A. My name is Nancy Harris, and my business address is Missouri Public Service
9 Commission, P.O. Box 360, Jefferson City, Missouri, 65102.

10 Q. Please describe your educational background and work experience.

11 A. In 1994, I completed a Bachelor of Science degree in Business Administration
12 with a major in Accounting from the University of Central Missouri in Warrensburg, Missouri.
13 From 1994-1997 I was a Business Instructor with Metro Business College teaching accounting
14 and business courses. From 1998-2012 I worked in the manufacturing industry as an
15 accountant. I was responsible for fixed asset expenditure tracking and reconciliation, accounts
16 payables, and accounts receivables. Most recently, I was employed by the Missouri Department
17 of Economic Development in 2017 as an Incentive Specialist and was responsible for benefit
18 eligibility and compliance for the Missouri Works program. Currently, I am an Auditor in the
19 Tariff and Rate Design Department, Commission Staff Division, of the Missouri Public Service
20 Commission ("Commission"). I have held this position since June 3, 2019 when I began
21 employment with the Commission.

22 Q. By whom are you employed and in what capacity?

23 A. I am employed by the Missouri Public Service Commission ("Commission") as
24 a Regulatory Auditor in the Tariff/Rate Design Department in the Industrial Analysis Division.

Direct Testimony of
Nancy L. Harris

1 Q. What is the purpose of your testimony?

2 A. The purpose of my direct testimony is to state Staff's position on Class Cost of
3 Service for The Empire District Gas Company d/b/a Liberty ("Empire").

4 Q. Has Staff completed a Class Cost of Service ("CCOS") Study in this case?

5 A. No. Typically in performing a CCOS Study a first step is to review the allocators
6 relied upon by the Company. Staff reviewed these allocators and determined that they appear
7 generally reasonable. Staff is relying on the Company CCOS Study at this time.

8 Q. Does this conclude your testimony?

9 A. Yes.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI


In the Matter of The Empire District Gas)
Company's d/b/a Liberty Request to File Tariffs) Case No. GR-2021-0320
to Change its Rates for Natural Gas Service)

AFFIDAVIT OF NANCY L. HARRIS

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW NANCY L. HARRIS and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Direct Testimony of Nancy L. Harris*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

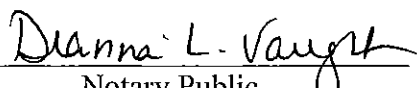


NANCY L. HARRIS

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 15th day of February, 2022.

DIANNA L. VAUGHT
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: July 18, 2023
Commission Number: 15207377



Notary Public