

*Exhibit No.:*  
*Issue(s):* *Billing Determinants -  
Transportation*  
*Witness:* *Joseph P. Roling*  
*Sponsoring Party:* *MoPSC Staff*  
*Type of Exhibit:* *Rebuttal Testimony*  
*Case No.:* *GR-2021-0320*  
*Date Testimony Prepared:* *March 17, 2022*

**MISSOURI PUBLIC SERVICE COMMISSION**

**INDUSTRY ANALYSIS DIVISION**

**TARIFF/RATE DESIGN DEPARTMENT**

**REBUTTAL TESTIMONY**

**OF**

**JOSEPH P. ROLING**

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

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

*Jefferson City, Missouri*  
*March 2022*

1 **REBUTTAL TESTIMONY**

2 **OF**

3 **JOSEPH P. ROLING**

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 Joseph P. Roling. My business address is 200 Madison Street,  
9 Jefferson City, Missouri 65101.

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

11 A. I am employed by the Missouri Public Service Commission (“Commission”) as  
12 an Economics Analyst, Tariff/Rate Design Department, of the Industry Analysis Division, a  
13 member of Commission Staff (“Staff”).

14 Q. Are you the same Joseph P. Roling who filed direct testimony on  
15 January 24, 2022, in this case?

16 A. Yes.

17 Q. What is the purpose of your rebuttal testimony?

18 A. The purpose of my rebuttal testimony is to address errors in my direct testimony,  
19 which were included in Staff’s direct-filed accounting schedules regarding revenues for the  
20 Transportation classes.

21 The Small Volume Firm Transportation Small (SVFTS), Small Volume Firm  
22 Transportation Medium (SVFTM), Small Volume Firm Transportation Large (SVFTL) and  
23 Large Volume Firm Transportation Service (LVFT) Revenues are impacted by the corrections.

24 Q. What corrections have been made to revenues for the Transportation classes  
25 since the filing of your direct testimony?

Rebuttal Testimony of  
Joseph P. Roling

1 A. The updated workpaper supporting my rebuttal testimony makes corrections for  
2 inadvertent references to meter read dates, as opposed to billing dates, and aligns the references  
3 to the test year and the update period with the appropriate months. It also includes corrections  
4 to the rates applied to all Transportation classes for the Federal Tax Rate Reduction rate which  
5 was inadvertently omitted from the revenues included in my direct testimony

6 The corrections to the Update period revenues resulted in an increase in the overall  
7 revenues to the following classes:

- 8 - Sm Volume Trans/Medium Class of \$5,592.

9 This correction in calculating revenues resulted in a decrease in the overall revenues to  
10 the following classes:

- 11 - Lg Volume Trans/ODB35 Class of \$8,195,  
12 - Sm Volume Trans/Large Class of \$834,  
13 - Sm Volume Trans/Small Class of \$4,657.

14 This revenue change has been updated in the adjustments listed in the table below.

| Transportation Class Revenue | Direct filed<br>Update Period<br>Revenues | Adjustment | Corrected<br>Update Period<br>Revenues |
|------------------------------|---|------------|--|
| "Lg Volume Trans/North"      | \$ 249,330                                | \$0        | \$ 249,330                             |
| "Lg Volume Trans/NW"         | \$ 205,781                                | \$0        | \$ 205,781                             |
| "Lg Volume Trans/ODB35"      | \$ 284,954                                | (\$8,195)  | \$ 276,759                             |
| "Lg Volume Trans/ODB60"      | \$ 7,448                                  | \$0        | \$ 7,448                               |
| "Lg Volume Trans/South"      | \$ 1,896,428                              | \$0        | \$ 1,896,428                           |
| "Sm Volume Trans/Large"      | \$ 403,787                                | (\$834)    | \$ 402,953                             |
| "Sm Volume Trans/Medium"     | \$ 596,891                                | \$5,592    | \$ 602,483                             |
| "Sm Volume Trans/Small"      | \$ 95,285                                 | (\$4,657)  | \$ 90,628                              |
| Grand Total                  | \$ 3,739,906                              | (\$8,094)  | \$ 3,731,812                           |

15 Q. Does this conclude your rebuttal testimony?

16 A. Yes it does.  
17

**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    )  
to Change its Rates for Natural Gas Service        )            Case No. GR-2021-0320

**AFFIDAVIT OF JOSEPH P. ROLING**

STATE OF MISSOURI        )  
                                      )  
COUNTY OF COLE         )            ss.

**COMES NOW JOSEPH P. ROLING** and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Rebuttal Testimony of Joseph P. Roling*; and that the same is true and correct according to his best knowledge and belief.

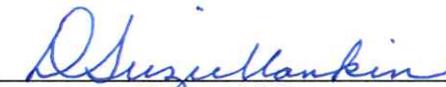
Further the Affiant sayeth not.

  
**JOSEPH P. ROLING**

**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 17<sup>th</sup> day of March, 2022.

D. SUZIE MANKIN  
Notary Public - Notary Seal  
State of Missouri  
Commissioned for Cole County  
My Commission Expires: April 04, 2025  
Commission Number: 12412070

  
Notary Public