

Exhibit No.: \_\_\_\_\_  
Issue(s): Revenue Imputation  
Witness: Amy M. Walt  
Type of Exhibit: True-Up Rebuttal  
Testimony  
Sponsoring Party: The Empire District  
Electric Company d/b/a Liberty  
Case No.: ER-2024-0261  
Date Testimony Prepared: September 2025

**Before the Public Service Commission  
of the State of Missouri**

**True-Up Rebuttal Testimony**

**of**

**Amy M. Walt**

**on behalf of**

**The Empire District Electric Company d/b/a Liberty**

**September 22, 2025**



TRUE-UP REBUTTAL TESTIMONY OF AMY M. WALT  
THE EMPIRE DISTRICT ELECTRIC COMPANY D/B/A LIBERTY  
BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION  
CASE NO. ER-2024-0261

1    **Q.     Please state your name and business address.**

2    A.     My name is Amy M. Walt. My business address is 354 Davis Road, Suite 100,  
3           Oakville, Ontario, LJ62X1.

4    **Q.     Are you the same Amy M. Walt who provided rebuttal and surrebuttal testimony**  
5           **in this matter on behalf of The Empire District Electric Company d/b/a Liberty**  
6           **(“Liberty” or the “Company”)?**

7    A.     Yes.

8    **Q.     What is the purpose of your true-up rebuttal testimony in this proceeding before**  
9           **the Missouri Public Service Commission (“Commission”)?**

10   A.     I address the true-up direct testimony of Commission Staff (“Staff”) witness J Luebbert  
11           in regard to Liberty’s estimated billing system and its relationship to time-based rates.

12   **Q.     What did Staff witness Luebbert recommend in terms of a true-up adjustment?**

13   A.     On behalf of Staff, he recommended a revenue imputation of \$1,998,148, based on an  
14           assumption that 15% of all off-peak discounts included in the Staff normalized and  
15           annualized revenue be removed (Luebbert Sur./True-Up Direct, p. 7).

16   **Q.     Mr. Luebbert indicates that Liberty separately delineates bill estimations based**  
17           **upon a threshold of Advanced Metering Infrastructure (“AMI”) interval data**  
18           **retention in a given month. What is AMI interval data?**

19   A.     AMI interval data refers to usage information recorded by a metering device at  
20           consistent, predefined intervals – typically sub-hourly. For example, with a 15-minute  
21           interval, the meter captures register values every 15 minutes, providing a predictable

1 and exact timeline of energy consumption. These intervals are fixed in duration  
2 (known as interval frequency). This granular data may enable more accurate billing,  
3 load profiling, and system diagnostics.

4 **Q. What is the significance of this data in regard to billing?**

5 A. The majority of Liberty's customers are billed under time-based rate structures, which  
6 means the timing of energy usage is used in calculating bills.

7 **Q. Is it possible to sometimes not have all interval data from the meter?**

8 A. Yes. It's not uncommon – across the industry – for interval data to be incomplete due  
9 to various factors. At Liberty, this can occur when a meter temporarily stops  
10 communicating, when there are network disruptions, or when physical obstructions like  
11 tree foliage or nearby trailers interfere with signal transmission. When such gaps arise,  
12 we must rely on estimation processes to address the missing intervals within our billing  
13 system.

14 **Q. Mr. Luebbert indicates that bills that are missing register reads (i.e. either the**  
15 **starting or ending usage for the billing period is missing) or those with more than**  
16 **85% missing interval data in a given month are identified as an estimated bill. He**  
17 **further states that bills missing less than 85% of the interval data are**  
18 **automatically calculated using a software function (Lubbert Sur./True-Up Direct,**  
19 **pp. 4-5). Is that accurate?**

20 A. Not entirely. A bill is classified as estimated for the customer only when the register  
21 read – either the start or end of the billing period – is missing and must be estimated.  
22 Missing interval data alone does not trigger an estimated designation, provided the  
23 register reads are intact. The reference to marking bills as estimated when more than

1 85% of internal data is missing reflects an internal discussion around estimation  
2 thresholds. However, that approach was never implemented in practice.

3 **Q. Staff witness Luebbert states that Liberty has provided discovery responses**  
4 **regarding its interval data practices, but that he has not had sufficient time to**  
5 **review the information (Luebbert Sur./True-Up Direct, p. 5). What should the**  
6 **Commission understand from this?**

7 A. The data submitted by Liberty demonstrates that estimated intervals for 12 months  
8 ending March 2025 was 0.82% – significantly lower than the 15% figure referenced by  
9 Mr. Luebbert. Of the 2.2 million invoices<sup>1</sup> issued during that period, just 951 were for  
10 Time Choice Plus customers, who experience the highest rate differential of \$0.20 per  
11 kWh between on-peak and off-peak usage. Even within that group, only 1.47% of bills  
12 were estimated. All other Time Choice customers face a much smaller differential of  
13 \$0.02 per kWh, resulting in minimal revenue impact from estimation. These figures  
14 reflect a high level of data integrity and suggest that concerns about widespread  
15 estimation are not supported by the actual performance data.

16 **Q. Given that, is Staff's imputation of revenue reasonable?**

17 A. No. Based on the data, Staff's imputed revenue does not reflect the actual experience.  
18 Over the full year, only 0.82% of all intervals were estimated – far below the level that  
19 would materially impact billing accuracy or justify the revenue assumptions presented  
20 by Staff.

21 **Q. Mr. Luebbert recommends that Liberty take five specific steps regarding interval**  
22 **data billing (Luebbert Sur./True-Up Direct, pp. 8-9). How do you respond to those**  
23 **recommendations?**

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<sup>1</sup> Balance represents total Empire Electric.

1 A. Liberty shares Staff's goal of ensuring customer bills are as accurate and reliable as  
2 possible. In that spirit, rather than adopting the five steps as proposed, I recommend  
3 incorporating a comprehensive review of our interval data practices into the third-party  
4 evaluation of our billing system, as outlined in my surrebuttal testimony (p. 15).  
5 Engaging an independent expert would allow us to benchmark our approach against  
6 best-in-class practices used by similarly situated utilities. Following review by Staff  
7 and other stakeholders, this process would provide a well-informed foundation for  
8 formalizing procedures within Liberty's tariff – ensuring both transparency and  
9 continuous improvement in our billing operations.

10 **Q. Does this conclude your true-up rebuttal testimony at this time?**

11 A. Yes.

**VERIFICATION**

I, Amy M. Walt, under penalty of perjury, on this 22nd day of September, 2025, declare that the foregoing is true and correct to the best of my knowledge and belief.

/s/ Amy M. Walt