

# Exhibit No. 37

Empire District Electric Company – Exhibit 37  
Testimony of Timothy S. Lyons  
True-Up Rebuttal  
File No. ER-2024-0261

Exhibit No.: \_\_\_\_\_  
Issue(s): Class Cost of Service Study and  
Rate Design  
Witness: Timothy S. Lyons  
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**

**Timothy S. Lyons**

**on behalf of**

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

**September 22, 2025**



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THE EMPIRE DISTRICT ELECTRIC COMPANY D/B/A LIBERTY  
BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION  
CASE NO. ER-2024-0261

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TRUE-UP REBUTTAL TESTIMONY OF TIMOTHY S. LYONS  
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1 **I. INTRODUCTION**

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

3 A. My name is Timothy S. Lyons. My business address is 1 Speen Street, Suite 150,  
4 Framingham, Massachusetts 01701.

5 **Q. Are you the same Timothy S. Lyons who provided direct, rebuttal and surrebuttal**  
6 **testimony in this matter on behalf of The Empire District Electric Company d/b/a**  
7 **Liberty (“Liberty” or the “Company”)?**

8 A. Yes.

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

11 A. The purpose of my testimony is to describe the true-up billing determinants and revenue  
12 adjustments.

13 **II. TRUE-UP BILLING DETERMINANTS AND REVENUE ADJUSTMENTS**

14 **Q. Has the Company reviewed the billing determinants and revenue adjustments**  
15 **submitted by Staff in Staff’s surrebuttal / true-up direct testimony?**

16 A. Yes.

17 **Q. Does the Company continue to agree with Staff’s overall adjustments to rate**  
18 **revenues and billing determinants?**

19 A. Yes. The Company continues to generally agree with Staff’s revenue adjustments, and  
20 billing determinants. The only exceptions are the Economic Development Rider  
21 (“EDR”) revenues and Staff’s revenue imputation adjustment. The EDR revenue

1 adjustment has been addressed in the rebuttal and surrebuttal testimony of Charlotte T.  
2 Emery. In addition, Staff’s revenue imputation adjustment is being addressed by  
3 Company witnesses Charlotte T. Emery and Amy Walt in true-up rebuttal.

4 **Q. Has the Company incorporated Staff’s billing determinants in its rate design**  
5 **calculations?**

6 A. Yes. As shown in True-Up Rebuttal Schedule TSL-1, the Company has updated its  
7 revenues to reflect Staff’s true-up billing determinants.<sup>1</sup>

8 **Q. Has the Company updated its revenue adjustments to incorporate Staff’s true-up**  
9 **revenue adjustments?**

10 A. Yes. The Company has updated its retail revenue adjustments to align with Staff’s true-  
11 up revenue adjustments, other than the two exceptions noted above. The resulting base  
12 rate retail revenues align with Staff’s proposed true-up base rate revenues. For further  
13 discussion, see the true-up rebuttal testimony of Ms. Emery.

14 **III. CONCLUSION**

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

16 A. Yes.

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<sup>1</sup> The true-up billing determinants presented in the Company’s rate design workpapers exclude Community Solar kWh. In addition, the kWh usage for Special Lighting Service (LS) and Transmission Service (TS) reflects the workpapers of Staff witnesses Poudel and Randall, respectively. We note minor variances between these figures and those presented in Staff witness Cox’s workpaper, ‘ER-2024-0261 Sales and Revenues Empire True-up.xlsx’, Tab: ‘kWh Summary’.

**VERIFICATION**

I, Timothy S. Lyons, 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/ Timothy S. Lyons