

Exhibit No. 54

Empire District Electric Company – Exhibit 54
Testimony of Amy M. Walt
Surrebuttal
File No. ER-2024-0261

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

Surrebuttal Testimony

of

Amy M. Walt

on behalf of

The Empire District Electric Company d/b/a Liberty

September 17, 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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SURREBUTTAL 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 **I. INTRODUCTION**

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

3 A. My name is Amy M. Walt. My business address is 354 Davis Road, Suite 100,
4 Oakville, Ontario, L62X1.

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

8 A. Yes.

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

11 A. The purpose of my surrebuttal testimony is to respond to portions of the rebuttal
12 testimony submitted by Commission Staff (“Staff”) witness Charles Tyrone
13 Thomason, specifically addressing customer service concerns, process improvement
14 efforts, and ongoing dissatisfaction following the rollout of the Customer First system.
15 In addition, I address the testimony of Office of the Public Counsel (“OPC”) witnesses
16 Dr. Geoff Marke and Angela Schaben who raise issues related to billing accuracy,
17 customer trust, and affordability. Notably, Dr. Marke continues to recommend that the
18 Commission deny any rate increase in this case due to unresolved concerns stemming
19 from the Customer First implementation. My testimony provides context and
20 clarification regarding the Company’s efforts to address these concerns and outlines
21 the steps taken to improve customer experience and restore confidence in our billing
22 and customer service.

1 **II. RESPONSE TO COMMISSION STAFF**

2 **Q. Mr. Thomason highlights challenges with call center performance and customer**
3 **service metrics. How is Liberty addressing these issues, and what specific**
4 **corrective actions have been taken?**

5 **A.** Liberty has acknowledged the challenges with call center performance during the
6 Customer First transition and has taken steps to improve, including:

- 7 • Currently maintaining an appropriate number of customer service
8 representatives to handle increased call volumes and complex inquiries, and the
9 Company has been able to meet target service levels (answering 80% of calls
10 within 30 seconds) for the last four months.
- 11 • Implementing a LEAN operating system for continuous improvement,
12 including daily and weekly cadence meetings to review performance metrics
13 and address issues in real time.
- 14 • Deploying new, benchmarkable performance metrics and dashboards to ensure
15 accountability and transparency in customer service. Metrics include:
 - 16 ○ average speed of answer at each 30 minute intervals to ensure a
17 consistent level of service;
 - 18 ○ first call resolution and customer satisfaction with agent based
19 on customer survey data to ensure the customer's perspective;
 - 20 ○ removal of average handle time from agent scorecards to ensure
21 agents are focused on first call resolution and not rushing
22 customers off the phones.
- 23 • Additional refresher training on customer service and quality assurance
24 processes for customer service representatives and supervisors, including

processes for supervisor availability for escalated customer calls. The Company also has five supervisors with one “Supervisor of the Week” dedicated to answering agent questions and handling escalated customer calls.

- Implementing post-call surveys and using customer feedback to drive ongoing improvements in call center operations. First call resolution has improved from 71% in 2024 to 75% as of August 2025. Customer Satisfaction with the agent has improved from 77% in 2024 to 83% as of August 2025, based on customer responses to the post-call surveys.

Q. Mr. Thomason raises concerns about billing accuracy, timeliness, and self-service functionality. What is Liberty doing to address these concerns and what actions have been taken?

A. The SAP-based Customer First system is being refined to address issues with billing accuracy, timeliness, and self-service functionality. Specific actions include:

- redesigning exception handling to reduce non value add manual reviews and provide for timely bill delivery;
- aligning meter read and billing cycles for collective and joint billing customers to eliminate timing mismatches and delays;
- holding quarterly business reviews with payment and self-service vendors to align on improvements and expectations;
- post-call surveys;
- engaging SAP directly and working with a third-party industry expert to provide independent insights on system configurations and industry standards for our customer service and billing operations;
- continuing to perform manual billing reviews to confirm accuracy;

- 1 • development of daily/weekly scorecards with Paretos to address highest
- 2 impacting items first and to proactively address new issues as they arise;
- 3 • engaging an outside billing expert to conduct a review of every tariff and
- 4 compared that to how select customers are being billed to ensure each line is
- 5 calculating properly;
- 6 • developed a solution to improve the timeliness of collective and joint billing

7 **Q. You mention that the Company has developed a solution to improve the timeliness**
8 **of billing for Collective billing customers, who have experienced significant issues**
9 **following deployment of Customer First. Has the Company formally addressed**
10 **these impacts?**

11 A. Yes. In response to the billing challenges experienced by Collective Billing customers,
12 the Company has developed a targeted solution aimed at improving billing timeliness
13 and accuracy. To implement this solution, we have filed a request for variances with
14 the Commission, as outlined in Case No. EE-2026-0065. This filing reflects the
15 Company's commitment to resolving customer impacts and enhancing billing and
16 customer service.

17 **Q. What are the collective billing issues?**

18 A. Collective billing was originally designed for commercial customers with multiple
19 accounts to receive a single summary bill. To enhance customer satisfaction, Liberty
20 extended this convenience to residential customers – such as landlords-and also offers
21 joint billing for customers receiving electric, gas, water, or wastewater services in
22 various combinations. Because collective and joint billing are not native SAP
23 functions, they required customization, including a manual monthly process. To
24 manage resource constraints all collective billing was scheduled for the last day of the

1 month. However, if any account requires manual review, the entire process can be
2 delayed, resulting in late or multiple bills. The core challenge stems from timing
3 differences in meter reads across multiple accounts and commodities, which disrupt the
4 summary billing process and lead to inconsistencies for affected customers.

5 **Q. Please describe the solution.**

6 A. To address these issues, Liberty will be changing its process for collective and joint
7 billing by aligning all child accounts to the parent account's meter read and billing
8 schedule (or placing all commodities on the same meter read and billing cycle), moving
9 away from all accounts being billed at the end of the month, regardless of when the
10 meters for these accounts are read. We will also be automating the billing process to
11 occur daily, whenever the child and parent accounts are ready to be billing eliminating
12 the variations between when the meter is read and when the bill is invoiced. Lastly, we
13 will be adding three days to the due dates for all accounts to ensure if any one account
14 needs a manual review, it does not impact all other accounts. The proposed alignment
15 will eliminate timing discrepancies and support timely, accurate billing for collective
16 and joint accounts.

17 Following internal testing, Liberty plans to gradually move to this new process
18 over the billing period cycles. This phased approach is being taken out of an abundance
19 of caution, to support a smooth transition and facilitate an improved experience for
20 customers.

21 **Q. Has the Company filed a variance request with the Commission to implement this**
22 **solution?**

23 A. Yes. On September 11, 2025, the Company filed a request for temporary variances
24 with the Commission to support the implementation of process changes for collective

1 and joint billing. These changes may require one-time billing adjustments that could
2 place certain accounts outside the standard billing window of 26-35 days, as defined in
3 Commission Rule 20 CSR 4240-13.020(1) and Rule 13.015(1)(C). Both Staff and OPC
4 have indicated they do not object to the requested variances.

5 **Q. Given Staff's concerns about customer service and billing initially raised in direct**
6 **testimony and further elaborated on in rebuttal testimony, does that change your**
7 **response related to the appropriateness of imposing the level of penalties and/or**
8 **disallowances at this stage of the proceeding?**

9 A. No. While Staff's concerns were understandable during the early stages of the
10 Customer First transition, Liberty has responded with transparency, accountability, and
11 a sustained commitment to improvement. As outlined in my prior testimony, the
12 Company has taken meaningful steps to address customer service and billing
13 challenges, and the results are measurable. Since the initial transition period, incoming
14 billing exceptions have declined by 56%, and overall exceptions have dropped by 90%.
15 Call Center performance has consistently met the targeted service level of 80% of calls
16 answered within 30 seconds for four consecutive months. Customer satisfaction with
17 agents has improved from 77% in 2024 to 83% as of August 2025, based on post-call
18 surveys. First call resolution has increased from 71% to 75% over the same period,
19 and the number of customers receiving estimated bills for two or more consecutive
20 months has decreased by 23.5% since SAP transition. Liberty recognizes that
21 rebuilding customer trust is an ongoing process. We remain committed to continuous
22 improvement, incorporating customer feedback into our service delivery, and
23 maintaining open communication with regulators and stakeholders. Given the

1 demonstrable progress and continued engagement, the punitive penalties and
2 disallowances proposed by Staff continue to not be justified.

3 **Q. Is the Customer First system being used to provide service to customers?**

4 A. Yes, the Customer First system is delivering billing and customer services to all of our
5 electric customers in Missouri. Liberty will continue to focus on improving system
6 logic, exception handling, and integrating customer feedback mechanisms.

7 **Q. What are the Company's current billing and customer service performance under**
8 **SAP?**

9 A. The chart below reflects the Company's billing and customer service performance
10 metrics under the SAP system as of September 7, 2025. Metric definitions have been
11 updated to align to industry standards, enabling more meaningful benchmarking
12 against peer utility companies.

Metric	'24 Actual	Prior Month	Current Month
Average Speed of Answer	01:38	00:18	00:25
Call Volume	435,843	26,659	26,859
First Call Resolution	71%	75%	75%
End of Call Survey: CSAT w/ Agent	77%	76%	83%
Overall: Easy to do business with	46%	37%	40%
Overall: Resolved your concern	54%	67%	72%
Cancelled Bills*	51,788	2,921	3,048
Consecutive Est. 2+*	1,520	51	24
Delayed > 30 *	37,603	5,569	360

13 * Data for 2024 Actual represents April to December due to SAP transition.

14 **Q. What is the Company's alternative proposal to address customer impacts from**
15 **the SAP implementation?**

16 A. As outlined in the rebuttal testimony of Ms. Emery and Mr. Reed, if the Commission
17 determines that remedial action is warranted, the Company supports a balanced
18 regulatory approach: allowing recovery of its Customer First investment while
19 deferring equity returns associated with its billing module until specific customer

1 service benchmarks are met. Under this proposal, Liberty's return on the Customer
2 First billing module would be tied to measurable performance metrics, ensuring
3 accountability and customer benefit before any return is earned. Once those metrics
4 are achieved, the deferred equity return would be recorded as a regulatory asset for
5 recovery in a future rate case. The proposed metrics include:

- 6 • Billing Accuracy Rate – Percentage of bills based on actual reads
- 7 • Billing Timeliness – Percentage of bills issued within the expected billing month
- 8 • Call Center Responsiveness – Average speed of answer
- 9 • Customer Experience Index – Based on post-call surveys measuring ease,
10 satisfaction, and first-call resolution

11 Liberty would provide regular reporting to the Commission, enabling transparent
12 tracking of progress and ensuring that improved customer outcomes precede any equity
13 return.

14 **Q. How will this proposal benefit customers?**

15 A. This proposal strikes a balance between protecting customers from rate impacts and
16 recognizing the need for continued investment in essential service infrastructure. By
17 tying Liberty's return on the Customer First billing module to clear, measurable billing
18 and service performance metrics, the Commission can ensure meaningful progress on
19 customer service issues. Unlike blanket exclusions or punitive penalties of \$20-\$30
20 million annually – as currently proposed by Staff and OPC – this approach promotes
21 accountability without compromising the Company's financial stability. Tracking
22 performance against industry benchmarks allows the Commission to monitor
23 improvements while giving customers confidence that service quality is being

1 prioritized. Ultimately, this framework supports what matters most: restoring trust and
2 delivering dependable responsive service to our customers.

3 **III. RESPONSE TO OPC**

4 **Q. In his rebuttal testimony, OPC witness Marke reiterates his position that there**
5 **should be “no increase to rates until the Company, at a minimum, can**
6 **demonstrate that they are capable of accurately charging for their service today.”**
7 **(Marke Reb., p. 12). What is your response?**

8 A. As outlined in my rebuttal testimony and those of Liberty witnesses Tim Wilson, John
9 Reed and Candice Kelly, the Company acknowledges the billing challenges associated
10 with the SAP implementation and has taken full responsibility for addressing them.
11 These issues have not affected all customers and continue to diminish in scope. Liberty
12 has implemented corrective actions, including long-term payment arrangements,
13 waived late fees, paused disconnects, and hosted its own open houses and also
14 participated in joint town halls with Staff and OPC to support impacted customers.
15 These efforts have led to measurable improvements in billing accuracy, timeliness, and
16 customer satisfaction. The Customer First billing system is fully operational and used
17 to bill customers. Dr. Marke’s recommendation to deny any rate increase and exclude
18 the system from rate base is not supported by the facts and would impose significant
19 financial and operational harm on the Company, potentially undermining its ability to
20 deliver safe and reliable service

21 **Q. In his testimony, Dr. Marke contends that Liberty does not prioritize the impact**
22 **of rate increases on customers. (Marke Reb., pp. 5-6). How do you respond?**

23 A. I respectfully disagree. As detailed in my rebuttal testimony, Liberty has taken
24 proactive steps to protect customers during the Customer First transition, including

1 pausing disconnects for non-payment, offering flexible payment arrangements, and
2 providing direct support through open houses, town halls and other outreach efforts.
3 To the extent Dr. Marke's concerns relate to rate increases in this case, those increases
4 are primarily driven by capital investments that are necessary, used, and useful in
5 delivering safe and reliable service. That includes the Customer First SAP platforms,
6 which are fully operational and integral to our service delivery.

7 **Q. Does the Company support Missouri legislation relating to addressing customer**
8 **impacts from utility bills?**

9 A. Yes. As cited by Mr. Wilson in his surrebuttal testimony, Senate Bill 4, which was
10 signed into law by the Governor on April 9, 2025, and became effective on August 28,
11 2025, has created Section 393.1680, RSMo, to allow the Commission to approve a
12 special alternative residential customer rate based in part on household utility burden
13 ("utility burden" means the percentage of income paid by a customer to a utility
14 company for the cost of electricity, natural gas, or water service.). I would echo the
15 Company's support for that type of program and regulatory paradigm, and we certainly
16 hope that this statute will provide a statutory method for helping low income and other
17 customers.

18 **Q. In your rebuttal testimony and in your testimony above, you reference the LEAN**
19 **operating system as a method for serving customers and addressing customer**
20 **impacts. How will implementation of the LEAN operating system help address**
21 **customer impacts from rate increases?**

22 A. A LEAN operating model is a structured methodology aimed at providing transparency
23 and allows for proactively addressing issues that will maximize customer value while
24 minimizing waste. Originally developed in manufacturing, we are adopting the LEAN

operating model here to improve service delivery and operational efficiency in regulated utility environments. LEAN principles emphasize understanding the "voice of the customer" in every process. This means Liberty is redesigning workflows—from meter reading to billing and collections—to reduce wait times, eliminate unnecessary handoffs, and empower frontline staff to resolve issues immediately. By reducing defects, rework, and backlogs, LEAN will enable Liberty to deliver billing services more efficiently. This helps control operational costs, which in turn can moderate the need for future rate increases. LEAN thinking involves making problems visible through real-time data dashboards and scorecards. Liberty will use these tools to identify service issues quickly and apply root-cause problem-solving techniques to prevent recurrence. Finally, LEAN is built on a cadence of daily, weekly, and monthly meetings focused on issue escalation and resolution. This rhythm ensures that Liberty is continuously improving its delivery of service and responding to customer concerns. As stated in my rebuttal testimony, I previously implemented LEAN at DTE Energy, Consumers Energy, and Entergy, where LEAN helped elevate those companies to top-quartile performance in customer satisfaction and operational metrics.

Q. Dr. Marke recommends that Liberty meet with Staff and OPC on at least a quarterly basis to discuss affordability issues. (Marke Reb., p. 13). What is Liberty's position as to this recommendation?

A. As discussed in the surrebuttal testimony of Tim Wilson, Liberty fully supports meeting quarterly with Staff and OPC to discuss affordability issues. I would certainly be an active participant in those meetings and welcome the dialogue with Staff and OPC.

Q. Dr. Marke also suggests that Liberty "be required to file an annual 'Affordability' plan with the Commission to address deliverable actions with the expressed goal

1 **of lowering rates to be aligned with other electric utilities in Missouri.” (Marke**
2 **Reb., p. 13). What is your response to that suggestion?**

3 A. Liberty appreciates the Commission’s and OPC’s focus on customer affordability, and
4 we recognize affordability as a critical issue across the utility industry and all of our
5 regulated operating companies. Transparency and collaboration are essential in
6 addressing affordability challenges, some of which are within Liberty’s control and
7 many of which are not. Liberty already is engaged in ongoing efforts to evaluate and
8 implement actions that promote affordability, including review of cost structures and
9 operations to improve efficiency and reduce cost pressures. We have no objection to
10 formalizing these efforts through an annual submission to the Commission and
11 stakeholders. That said, it is important to clarify that Liberty cannot guarantee rate
12 reductions as suggested by Dr. Marke. Rates are based on the actual cost of service,
13 which includes many components that are outside the Company’s control. But the
14 Company supports filing an annual affordability plan/report that would reflect the work
15 Liberty is undertaking as part of its normal course of business and could serve as a
16 constructive platform for dialogue and accountability. We welcome the opportunity to
17 share our progress and engage with Staff and OPC on these issues.

18 **Q. In her rebuttal testimony, OPC witness Schaben cites public comments and public**
19 **hearing testimony from customers relating to affordability and customer service.**
20 **Are you familiar with those public comments from customers and other**
21 **stakeholders?**

22 A. Yes. As stated in my rebuttal testimony, I’ve attended public hearings and town halls
23 across our service territory, and I’ve attended meetings with stakeholders, hearing in

1 person the frustration, confusion, and hardship caused by our billing problems and rate
2 increases.

3 **Q. In her rebuttal testimony, Ms. Schaben expresses concerns about low-income**
4 **customers. Are you also concerned about these low-income customers?**

5 A. Yes, very much. We recognize the unique challenges faced by low-income customers
6 and remain committed to ensuring that affordability and access to essential utility
7 services are protected. I want to personally acknowledge the hardship and frustration
8 that some customers experienced during the Customer First transition. We deeply
9 regret any confusion or inconvenience caused, and we have taken meaningful steps so
10 that no customers—especially those most vulnerable—are financially harmed.

11 **Q. Ms. Schaben also expresses concerns that public utilities do not have competitive**
12 **pressure to keep rates affordable and customer service satisfaction high. What**
13 **is your response to that testimony?**

14 A. Liberty recognizes the unique responsibility that comes with operating as a regulated
15 utility in Missouri and other states. We are part of the communities that we serve, we
16 have friends, family and co-workers in the communities and are uniquely positioned to
17 support the growth and prosperity of these communities. In response to customer
18 service challenges and to address customer impacts at the highest levels of the
19 organization, I have been tasked with leading a strategy that focuses on ensuring the
20 voice of the customer is embedded in all processes across the Company including our
21 electric, gas, and water/sewer operations. As noted above and in my rebuttal
22 testimony, Liberty has adopted LEAN operating model across its customer operations.
23 These practices are designed to maximize customer value by eliminating inefficiencies,
24 reducing service defects, and empowering frontline staff to resolve issues quickly.

1 LEAN enables Liberty to control costs and improve service delivery, which directly
2 supports our ability to moderate rate increases and enhance customer satisfaction. We
3 also have taken steps to protect customers from financial harm during the continuing
4 SAP implementation and this rate case. These steps include no disconnections for non-
5 payment and interest-free payment plans for affected customers. While Liberty
6 operates in a regulated environment without traditional market competition, we are
7 instilling competitive discipline through leadership accountability, LEAN operational
8 rigor and focus on customer outcomes.

9 **Q. Dr. Marke claims Liberty's customers have lost faith in the Company's ability to**
10 **accurately bill for service and that no rate increase should be granted until this is**
11 **remedied. How do you respond, and what specific actions has Liberty taken?**

12 A. I fully acknowledge the frustration and hardship experienced by customers during the
13 Customer First transition, but the rate case is much broader than just Customer First.
14 Liberty has an obligation to provide safe and reliable service to our customers. The rate
15 adjustment is associated with actions taken by Liberty to harden our system and provide
16 for future growth and prosperity in our communities as well as Customer First. Liberty
17 accepts full responsibility for the loss of faith in our basic levels of customer service,
18 to bill accurately and we continue to take action to address these concerns. For example,
19 we have:

- 20 • Created the Chief Customer Officer role so that customer experience is
- 21 prioritized at the highest level of leadership and to provide direct accountability
- 22 for customer outcomes.

- 1 • Implemented daily performance metrics that track billing accuracy, timeliness,
2 meter read success, and customer experience, allowing us to proactively
3 identify and resolve issues before they reach customers.
- 4 • Redesigned exception handling in the SAP system: Previously, the system held
5 back bills for manual review under a wide range of conditions, overwhelming
6 billing agents and causing delays. We have since refined system logic so only
7 true anomalies are flagged, significantly reducing unnecessary exceptions that
8 impact our billing staff and improving timely bill delivery.
- 9 • Launched targeted process reviews and root cause analysis and implemented
10 solutions such as aligning meter read and bill cycles for collective and joint
11 billing customers
- 12 • Paused disconnects, waived late fees, and offered payment arrangements to
13 minimize financial harm during this transition.
- 14 • Embedded LEAN operating model across our customer operations, including
15 regular cadence meetings, visual management dashboards, and structured
16 problem-solving to address root causes, not just symptoms.
- 17 • Deployed manual review processes to catch any issues prior to sending to the
18 customer.
- 19 • Engaged SAP directly and are working to engage a third-party industry expert
20 to provide independent insights and performance standards for our customer
21 service and billing operations. These actions demonstrate our commitment to
22 customers and our accountability for improvement. We are not simply asking
23 for trust—we are earning it through measurable, transparent progress.

24 **Q. Do you have a proposal to confirm that Liberty is billing customers accurately?**

1 A. Yes, to further reinforce our commitment to transparency and customer protection,
2 Liberty proposes an internal audit focused on billing accuracy for Missouri electric
3 customers. This audit will be conducted by Liberty's Internal Audit Department and
4 will be monitored monthly until all findings are resolved with regular reports provided
5 to the Commission.

6 **IV. TESTIMONY CORRECTIONS**

7 **Q. Are there any corrections that need made to the rebuttal testimony filed by you in**
8 **this proceeding?**

9 A. Yes. In my rebuttal testimony I state that the Company waived late fees and deposits.¹
10 However, the Company has not waived deposits during the transition to our SAP
11 system and that was erroneously stated in my testimony.

12 **VI. CONCLUSION**

13 **Q. In conclusion, should the Commission reject Customer First or impose financial**
14 **penalties on the Company based on OPC's or Staff's direct and/or rebuttal**
15 **arguments?**

16 A. No. The Commission's role is to authorize rates that reflect the utility's cost of
17 providing safe and reliable service and give the Company an opportunity to earn a
18 reasonable return. Liberty is demonstrating transparency, accountability, and
19 measurable improvements in customer billing and service. Customer First is an
20 industry-standard SAP platform that is being used by the Company day in and day out.
21 Rejecting any level of recovery of Customer First as suggested by Staff and OPC would
22 jeopardize the financial stability of the Company and would undermine the significant
23 progress made and the benefits now being realized by customers. The Commission

¹ Rebuttal testimony, p. 30, line 10.

1 should instead recognize Liberty's corrective actions, ongoing transparency, and
2 measurable improvements as evidence that Customer First is now used and useful for
3 Missouri customers. However, if the Commission decides remedial action is necessary
4 in the context of this case, I support the Company's alternative proposal offered by Mr.
5 John Reed in rebuttal and as outlined above which proposes a response that is
6 proportional to the issue.

7 **Q. Does this conclude your surrebuttal testimony at this time?**

8 A. Yes.

VERIFICATION

I, Amy M. Walt, under penalty of perjury, on this 17th day of September, 2025, declare that the foregoing is true and correct to the best of my knowledge and belief.

/s/ Amy M. Walt