

Exhibit No. 176

Staff – Exhibit 176
Testimony of Sydney Ferguson
True-Up Rebuttal
File No. ER-2024-0261

Exhibit No.:
Issue(s): Low Income Pilot Program
Witness: Sydney Ferguson
Sponsoring Party: MoPSC Staff
Type of Exhibit: True-Up Rebuttal
Testimony
Case No.: ER-2024-0261
Date Testimony Prepared: September 22, 2025

MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL & BUSINESS ANALYSIS DIVISION

AUDITING DEPARTMENT

TRUE-UP REBUTTAL TESTIMONY

OF

SYDNEY FERGUSON

**THE EMPIRE DISTRICT ELECTRIC COMPANY,
d/b/a Liberty**

CASE NO. ER-2024-0261

*Jefferson City, Missouri
September 2025*

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¹ Charlotte T. Emery Surrebuttal & True-Up Direct Testimony, page 17, lines 1-15.

1 Staff will reflect these corrections in the EMS run. The new proposed annual amortization
2 expense at March 31, 2025, is \$55,539.

3 Q. Does this conclude your true-up rebuttal testimony?

4 A. Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

In the Matter of the Request of The Empire)
District Electric Company d/b/a Liberty for)
Authority to File Tariffs Increasing Rates)
for Electric Service Provided to Customers)
in Its Missouri Service Area)

Case No. ER-2024-0261

AFFIDAVIT OF SYDNEY FERGUSON

STATE OF MISSOURI)
)
COUNTY OF Jackson)

ss.

COMES NOW SYDNEY FERGUSON and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *True-Up Rebuttal Testimony of Sydney Ferguson*; and that the same is true and correct according to her best knowledge and belief.

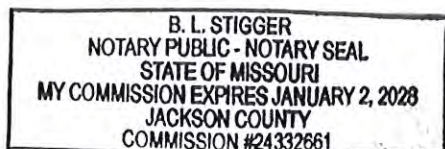
Further the Affiant sayeth not.



SYDNEY FERGUSON

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Jackson, State of Missouri, at my office in Kansas City, on this 18th day of September 2025.





Notary Public