# 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

	TRUE-UP REBUTTAL TESTIMONY			
	OF SYDNEY FERGUSON			
		THE EMPIRE DISTRICT ELECTRIC COMPANY, d/b/a Liberty		
		CASE NO. ER-2024-0261		
	Q.	Please state your name and business address.		
	A.	My name is Sydney Ferguson and my business address is 615 East 13 <sup>th</sup> Street,		
	Kansas City, Missouri 64106			
	Q.	Are you the same Sydney Ferguson who filed direct testimony in this case on		
	July 2, 2025	?		
	A.	Yes.		
	Q.	What is the purpose of your true-up rebuttal testimony?		
	A.	The purpose of my true-up rebuttal testimony is to address Empire's		
	witness Char	clotte T. Emery's surrebuttal testimony regarding Staff's proposed Low Income		
	Pilot Program ("LIPP") amortization expense.			
	Q.	Does Staff agree with Empire witness Emery's issues with Staff's LIPP		
	amortization	expense calculations? <sup>1</sup>		
	A.	Yes. Staff reviewed the calculations for the LIPP amortization that were		
	used in the	direct filing and found the error that witness Emery mentions in her		
	surrebuttal te	estimony. Staff has corrected the calculations to use the amortization expense		
- 1	balance. Staff also updated another part of the calculation as it was inadvertently not updated.			

True-Up Rebuttal Testimony of Sydney Ferguson

- 1 Staff will reflect these corrections in the EMS run. The new proposed annual amortization
- 2 expense at March 31, 2025, is \$55,539.
  - Q. Does this conclude your true-up rebuttal testimony?
- 4 A. Yes it does.

3

## 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	)	Case No. ER-2024-0261
Authority to File Tariffs Increasing Rates	)	
for Electric Service Provided to Customers	)	
in Its Missouri Service Area	)	
AFFIDAVIT O	F SYDN	EY FERGUSON
STATE OF MISSOURI )		
COUNTY OF <u>fackson</u> )	SS.	
COMES NOW SYDNEY FERGUSON	and on l	her oath declares that she is of sound mind and
lawful age; that she contributed to the foreg	oing True	e-Up Rebuttal Testimony of Sydney Ferguson;
and that the same is true and correct according	g to her l	best knowledge and belief.
Further the Affiant sayeth not.	SYDNE	Y FERGUSON
	JURAT	
		ed and authorized Notary Public, in and for the
County of <u>factson</u> , State of Mi	ssouri, at	my office in Ransas City, on
this day of September 2025.		
B. L. STIGGER NOTARY PUBLIC - NOTARY SEAL STATE OF MISSOURI MY COMMISSION EXPIRES JANUARY 2, 2028 JACKSON COUNTY COMMISSION #24332661	Notary P	L & L L L L L L L L L L L L L L L L L L