

# Exhibit No. 173

*Exhibit No.:*  
*Issue(s):* Coal prices  
*Witness:* Matthew R. Young  
*Sponsoring Party:* MoPSC Staff  
*Type of Exhibit:* True-up Rebuttal Testimony  
*Case No.:* ER-2022-0337  
*Date Testimony Prepared:* March 24, 2023

**MISSOURI PUBLIC SERVICE COMMISSION**  
**FINANCIAL AND BUSINESS ANALYSIS DIVISION**  
**AUDITING DEPARTMENT**

**TRUE-UP REBUTTAL TESTIMONY**  
**OF**  
**MATTHEW R. YOUNG**

**UNION ELECTRIC COMPANY,**  
**d/b/a AMEREN MISSOURI**

**CASE NO. ER-2022-0337**

*Jefferson City, Missouri*  
*March 2023*



True-Up Rebuttal Testimony of  
Matthew R. Young

1           Q.     Did revisions to coal prices affect any adjustments to Staff's revenue  
2 requirement?

3           A.     Yes. Revisions to coal prices caused updates to Staff's annualized cost of fuel.  
4 These changes will be reflected in Staff's true-up rebuttal accounting schedules.

5           Q.     Does this conclude your True-Up Rebuttal Testimony?

6           A.     Yes it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

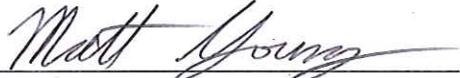
In the Matter of Union Electric Company            )  
d/b/a Ameren Missouri's Tariffs to Adjust        )  
Its Revenues for Electric Service                )            Case No. ER-2022-0337

**AFFIDAVIT OF MATTHEW R. YOUNG**

STATE OF MISSOURI        )  
  )  
COUNTY OF COLE         )            ss.

**COMES NOW MATTHEW R. YOUNG** and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *True-Up Rebuttal Testimony of Matthew R. Young*; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

  
MATTHEW R. YOUNG

**JURAT**

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 24<sup>th</sup> day of March 2023.

D. SUZIE MANKIN  
Notary Public - Notary Seal  
State of Missouri  
Commissioned for Cole County  
My Commission Expires: April 04, 2025  
Commission Number: 12412070

  
Notary Public