

**BEFORE THE PUBLIC SERVICE COMMISSION
STATE OF MISSOURI**

In the Matter of Union Electric Company d/b/a Ameren)
Missouri's Tariffs to Increase Its Revenues for)
Natural Gas Service) **Case No. GR-2019-0077**

MOTION TO ESTABLISH TEST YEAR AND TRUE-UP CUTOFF DATE

COMES NOW the Staff of the Missouri Public Service Commission, by and through counsel, and for its Motion To Establish Test Year And True-Up Cutoff Date (“Motion”) states as follows:

1. Staff concurs with Ameren Missouri’s proposed test year consisting of the twelve (12) months ending June 30, 2018, with a true-up cutoff date of May 31, 2019.¹
2. Anticipated true-up items include changes to plant-in-service, depreciation reserve, all other rate base items (including gas inventories), revenues (all categories), customer growth, pensions and other post-retirement employee benefit costs, payroll (including changes in pay rates and number of employees), payroll taxes, other employee benefits, insurance expense, depreciation expense, Missouri Public Service Commission and Office of the Public Counsel assessments, rate case expense,² tracker regulatory asset/liability balances, various amortizations, income taxes, property taxes, property tax refunds, capital structure and other significant³ items that must be considered in order to maintain a proper relationship of revenues, expenses and rate base.

¹ Ameren Missouri states in its Minimum Filing Requirement Letter and MFR Schedules dated December 3, 2018, that the Company used a test year of 12 months ending June 2018 and proposed a true-up cutoff date of May 31, 2019 for certain pro-forma adjustments, including known and measurable items. This is also discussed on pages 2 and 3 of the December 3, 2018 direct testimony of Ameren Missouri witness Laura M. Moore.

3. No party should be precluded from proposing an additional item for true-up that causes a significant increase or decrease in Ameren Missouri's cost of service, i.e., in its revenues, expenses or investment, or from proposing that any item or items listed above not be trued-up. Each true-up item must be known and measurable, recorded in Ameren Missouri's accounting system and supported by documentation (including but not limited to invoices, inspections, general ledgers, operating reports, etc.) that demonstrate it has occurred; and, if the true-up item is rate-based capital investment, the investment is fully operational and used for service.

WHEREFORE, Staff prays that the Commission approve Staff's Motion and issue an order establishing the 12 month test year ending June 30, 2018, with a true-up cutoff date of May 31, 2019, with the true-up parameters set forth above, and grant such other and further relief as is just in the circumstances.

Respectfully submitted,

/s/ Robert S. Berlin

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² Rate case expense associated with Case No. GR-2019-0077 will be examined through the scheduled date for filing of reply briefs and adjustments will be proposed as appropriate.

³ "Significant" in this context will be measured by the smallest adjustment made during the true-up audit from the list of items indicated above.

CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, or transmitted by facsimile or electronic mail to counsel of record this 29th day of January, 2019.

/s/ Robert S. Berlin