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Date Testimony Prepared:

Tree trimming, EEInc, MISO

Greg R. Meyer

MoPSC Staff

Direct Testimony

ER-2007-0002

December 15, 2006

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT TESTIMONY

OF

GREG R. MEYER

UNION ELECTRIC COMPANY

d/b/a AMERENUE

CASE NO. ER-2007-0002

Jefferson City, Missouri
December 2006

EXHIBIT

225

Staff Exhibit No. 225
Date 3-21-07 Case No. ER-2007-
Reporter KE 0002

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI

In the Matter of Union Electric Company d/b/a)
AmerenUE for Authority to File Tariffs Increasing)
Rates for Electric Service Provided to Customers in)
the Company's Missouri Service Area.)

Case No. ER-2007-0002

AFFIDAVIT OF GREG R. MEYER

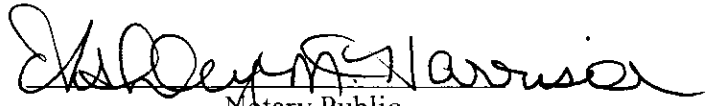
STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

Greg R. Meyer, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Direct Testimony in question and answer form, consisting of 11 pages to be presented in the above case; that the answers in the foregoing Direct Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.



Greg R. Meyer

Subscribed and sworn to before me this 15th day of December 2009



Notary Public



ASHLEY M. HARRISON
My Commission Expires
August 31, 2010
Cole County
Commission #06896978

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DIRECT TESTIMONY
OF
GREG R. MEYER
UNION ELECTRIC COMPANY
d/b/a AMERENUE
CASE NO. ER-2007-0002

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1 **DIRECT TESTIMONY**
2 **OF**
3 **GREG R. MEYER**
4 **UNION ELECTRIC COMPANY**
5 **d/b/a AMERENUE**
6 **CASE NO. ER-2007-0002**

7 Q. Please state your name and business address.

8 A. Greg R. Meyer. My business address is 9900 Page Avenue, Suite 103,
9 Overland, Missouri 63132.

10 Q. By whom are you employed and in what capacity?

11 A. I am employed by the Missouri Public Service Commission (Commission) as a
12 Utility Regulatory Auditor V.

13 Q. Please describe your educational background.

14 A. I graduated from the University of Missouri-Columbia in 1979, receiving a
15 bachelor of Science Degree in Business Administration with a major in Accounting.

16 Q. What has been the nature of your duties while in the employ of the
17 Commission?

18 A. I have supervised and assisted in audits and examinations of the books and
19 records of utility companies operating within the State of Missouri.

20 Q. Have you previously filed testimony before this Commission?

21 A. Please refer to Schedule 1 which is attached to this direct testimony, for a list
22 of the major cases in which I have previously filed testimony. I have also been involved in
23 cases where I did not file testimony, but I served as Project Coordinator, responsible for total

1 case coordination. In addition, I have performed and supervised numerous audits of small
2 water and sewer companies for rate increases and certification cases.

3 Q. With reference to Case No. ER-2007-0002, have you made an examination of
4 the books and records of Union Electric Company, d/b/a AmerenUE (UE or Company)?

5 A. Yes, with the assistance of other members of the Commission Staff.

6 Q. What are your responsibilities in this case?

7 A. I am responsible for proposing the Staff's funding levels for UE's tree
8 trimming expense. In addition, I am responsible for including, in the Staff's fuel model,
9 generation from the Electric Energy, Inc. (EEInc) unit at Joppa, Illinois, which is a coal-fired
10 base load unit. I will also present the Staff's funding levels for AmerenUE's participation in
11 the Midwest Independent Transmission System Operator, Inc. (MISO).

12 **EXECUTIVE SUMMARY**

13 Q. Please summarize your testimony.

14 A. The Staff's revenue requirement for this case ranges from (\$168 million) to
15 (\$136 million) based on a return of equity from 9.00% to 9.75% as presented in the testimony
16 of Staff consultant Stephen G. Hill. The Staff's cost of service addresses all major aspects of
17 UE's operations. Please refer to Schedule 2 attached to this direct testimony for a list of the
18 Staff witnesses and the issues for which they will provide direct testimony. The Staff's
19 revenue requirement includes an estimate of approximately \$45 million associated with the
20 true-up of the cost of service through January 1, 2007. Staff witness Stephen M. Rackers
21 addresses the true-up estimate in his direct testimony.

22 The Staff has adjusted the level of tree trimming expense to reflect an ongoing level of
23 tree trimming expense of \$45 million beginning January 1, 2008. The Staff believes this level

1 of funding should reduce the amount and the severity of tree damage from future storms and
2 therefore reduce the number of and the duration of customers without power as a result of
3 future storms. In addition this level of tree trimming expense should ultimately increase the
4 reliability of the AmerenUE electric system.

5 The Staff has adjusted the test year level of MISO fees to reflect the expiration of
6 certain MISO revenues and expenses which were discontinued during the test year.
7 AmerenUE has ceased receiving MISO revenues to compensate for the loss of transmission
8 revenues that AmerenUE had received in the past prior to joining MISO. The Staff has also
9 adjusted other MISO expenses to reflect normal expense levels. In addition the Staff will
10 true-up the additional MISO revenues and expenses incurred through the twelve months
11 ending December 2006.

12 The Staff has included the generation from the EEInc unit in its cost of service. The
13 EEInc unit was originally owned by several sponsoring utility companies that, among other
14 things, purchased power from the unit in exchange for certain financing assistance. As a
15 result of certain mergers and acquisitions, Ameren now owns 80% of the stock of EEInc.
16 AmerenUE owns 40% of the stock of EEInc.

17 **OVERVIEW**

18 Q. Please describe the Staff's audit.

19 A. The Staff's audit was based on a test year ending June 30, 2006. The results of
20 the Staff's audit are summarized in the Staff's Accounting Schedules and specifically the
21 revenue requirement is calculated and presented on Schedule 1. Accounting Schedule 1
22 depicts that the Staff's revenue requirement is approximately negative \$168 million to
23 negative \$136 million on an annual basis. Included in the revenue requirement is an estimate

Direct Testimony of
Greg R. Meyer

1 for the dollar impact for the true-up audit through January 1, 2007. Please refer to the direct
2 testimony of Staff witness Stephen M. Rackers for a detailed discussion of the Staff's
3 anticipated true-up audit.

4 Q. What are the implications associated with the Staff's revenue requirement
5 calculation?

6 A. The Staff's revenue requirement determination suggests that the current
7 normalized revenues which AmerenUE collects on an annual basis are excessive by the
8 amounts described above.

9 Q. What did the Company file for in this case?

10 A. The Company requested that the annual revenues of AmerenUE be increased
11 by approximately \$361 million per year. Regardless, the Company asserts that based on
12 4 CSR 240-10.020, it is legally entitled to an increase of \$747,453,000 over current revenues.

13 Q. What are the major differences which attribute to the differences between the
14 two parties' revenues requirements?

15 A. The differences primarily can be identified in four areas. The first area is the
16 difference between the recommended return on equity component of the rate of return. The
17 Staff has hired a national expert to provide the Staff's position in this area. The second area
18 of difference is in depreciation. The Staff will be presenting a recommendation in
19 depreciation which is consistent with the Commission's last order in the Empire Case No.
20 ER-2004-0570. The third major difference is in the area of off-system sales. The Staff's case
21 has a much larger volume of off-system sales and a higher price for off-system sales than the
22 Company. The last difference is the Staff's inclusion of the EEInc generating plant in its
23 production fuel model. The Company has excluded the EEInc plant from its cost of service
24 calculation. The Staff contends that AmerenUE should have pursued the inclusion of this unit

1 in its cost of service for its native system load customers. The Staff has also performed an
2 audit of the various other areas of the Company's operation and made adjustments to either
3 increase or decrease cost of service when appropriate. However those adjustments do not
4 have the magnitude individually as the issues described above. Please refer to Schedule 2,
5 attached to this direct testimony, for a listing of the Staff members who are concurrently filing
6 direct testimony in this case and the areas they are covering. The Staff will file its cost of
7 service and rate design direct testimony on December 29, 2006.

8 Q. Has the Staff prepared any analysis which provides an overview of the results
9 of the Staff's audit?

10 A. Yes. Attached as Schedule 3 to this direct testimony is an overview or fact
11 sheet which lists some of the components of the Staff's case.

- 12 1. Line 1 - Level of annualized revenues
- 13 2. Line 2 - Amount of profit included in Staff's revenue requirement
- 14 3. Line 3 - Level of annual interest expense
- 15 4. Line 4 - Amount of annual-Annual payroll expense
- 16 5. Line 5 Annual fuel and purchased power expense to generate electricity for sales
- 17 6. Line 6 - Annual depreciation expense
- 18 7. Line 7 -Level of annual tree trimming expense beginning in 2008
- 19 8. Line 8 - Net plant investment from which the rate of return is applied.
- 20 9. Line 9 - The Staff has included a tracking mechanism in this case for pensions and
21 other post retirement employee benefits

22 Q. Given the Staff's position regarding revenue requirement, will the Staff be
23 filing an earnings complaint against AmerenUE?

1 A. Yes. The decision to file an earnings complaint is not taken lightly by the
2 Staff. The Staff is still verifying some numbers. If the Staff's numbers do not materially go
3 less negative, i.e., show only marginal overearnings or no overearnings, the Staff will file an
4 earnings complaint no later than on December 29, 2006, when the Staff files its class cost of
5 service and rate design direct testimony.

6 **EEInc GENERATION PLANT**

7 Q. Please provide a brief history of EEInc.

8 A. EEInc was incorporated in 1950 in the State of Illinois. The Company was
9 formed to provide energy to the Atomic Energy Commission (AEC) for the purpose of
10 providing electricity to a federal government owned uranium enrichment facility in Paducah,
11 Kentucky. Originally five utilities acquired the stock of EEInc and had the following
12 ownership percentages:

13	Illinois Power Company	20%.
14	Central Illinois Public Service Company	20%
15	Kentucky Utilities Company	10%
16	Middle South Utilities, Inc.	10%
17	Union Electric Company	40%

18 The sponsoring utilities were later reduced to four when Middle South Utilities, Inc.
19 transferred its portion of ownership of EEInc to Kentucky Utilities Company.

20 In exchange for purchasing the stock of EEInc, the sponsoring utility companies were
21 entitled to purchase any excess energy generated from the unit not required to meet AEC's
22 demand. The sponsoring utility companies agreed to provide interim power to EEInc and
23 some supplemental power until the generating units at EEInc were completed and available to
24 meet AEC's demand. The contract between EEInc and the sponsoring utility companies was
25 modified various times over the years with continued provision for the sponsoring utility

1 companies to purchase any excess energy generated from the unit not required to meet AEC's
2 demand.

3 By its terms, the contract was to expire on December 31, 2005. AmerenUE did not
4 pursue any type of arrangement to use this power and capacity after December 31, 2005 to
5 meet the needs of its native system load. Instead power from the EEInc unit is now being sold
6 to the outside market through an affiliate and AmerenUE ratepayers no longer receive any
7 benefit from their many years of support of the plant during its high cost stage. EEInc was the
8 subject of a number of cases before the Commission. The Staff has included the amount of
9 purchased power from the EEInc unit in its fuel production cost model that AmerenUE
10 budgeted in 2005. The Staff has included in expense the actual bills the Company paid to
11 EEInc for power in calendar year 2005. The Staff has adjusted the books of AmerenUE to
12 reflect six months of energy charges and six months of demand charges for the period of time
13 during the test year when the purchased power from the EEInc unit was not directed to meet
14 AmerenUE's native system load.

15 **TREE TRIMMING**

16 Q. Please describe the subject of tree trimming and the Staff's adjustment.

17 A. AmerenUE is currently committed to spend \$30 million per year to trim trees.
18 This annual amount was agreed to by AmerenUE in Case No. EW-2004-0583. During the
19 Staff's test year, the Company experienced several storms which disrupted service to many
20 Missouri retail customers. However, since the expiration of the test year, the St. Louis and
21 surrounding areas have experienced two major and extraordinary storms. One storm occurred
22 in July 2006 and produced very high winds. The other storm occurred in December 2006 and
23 covered the areas with large amounts of ice and then snow. Both storms interrupted service to

1 hundreds of thousands of AmerenUE customers. As a result of the July storms, management
2 at AmerenUE reviewed its vegetation management program. In the Company's supplemental
3 direct testimony filed on September 29, 2006, the Company offered several new proposals to
4 enhance its vegetation management program. Please refer to the direct testimony of Staff
5 witness Warren T. Wood for additional detailed discussion of the Staff's position regarding
6 the Company's future vegetation management program. The Staff has concluded that more
7 money should be dedicated to trimming trees and other programs aimed at clearing trees from
8 overhead lines. The Staff believes that an annual funding level of \$45 million should be
9 implemented beginning in 2008.

10 Q. Why does the Staff want to wait until 2008 to fully implement the total
11 \$45 million fund?

12 A. Through meetings and discussions with the Staff, the Company informed the
13 Staff that there are not enough tree trimming crews currently available in St. Louis to
14 maintain enough crews full time to meet a funding level of that size. The Staff learned that
15 currently or in the very near future, the Company will have enough tree trimming crews to
16 support a \$37.5 million annual funding level. The Staff also learned that the Company would
17 not be in a position to fund enough tree trimming crews to support a \$45 million level until
18 the beginning of 2008.

19 Q. Does AmerenUE employ any tree trimming crews within the Company?

20 A. No. AmerenUE relies totally on outside contractors to trim trees. The
21 availability of contract crews in the St. Louis area is what is prohibiting the Company from
22 increasing its crews today.

23 Q. Given these parameters, what is the Staff's position regarding the funding
24 levels for tree trimming?

Direct Testimony of
Greg R. Meyer

1 A. The Staff believes it is appropriate to increase the agreed upon level of tree
2 trimming expense established in Case No. EW-2004-0583 to \$45 million annually beginning
3 in 2008. To achieve this level the Staff has increased the test year level of tree trimming
4 expense by \$7,010,000.

5 Q. Will that adjustment to the Staff's cost of service achieve the annual
6 \$45 million level?

7 A. No.

8 Q. Is additional funding needed to arrive at the new level?

9 A. Yes.

10 Q. What is the Staff recommendation regarding these additional funds?

11 A. An addition \$4.2 million is needed above the amounts previously described.
12 The Staff recommends that the dollar savings achieved from the expiration of the recovery
13 over ten (10) years of the merger costs approved as a result of the Company's merger with
14 Central Illinois Public Service Company (CIPS) in Case No. EM-96-14 be redirected to fund
15 the additional \$4.2 million. The merger costs were authorized to be recovered over a ten year
16 amortization period beginning in January 1998. The term of that amortization expires on
17 December 2007. The Staff believes those funds should then be used to help achieve the
18 \$45 million funding level. This increase at the beginning of 2008 will correspond to the time
19 the Company has committed that additional tree trimming crews would be available.

20 Q. Does the Staff have any concerns how these funds might be utilized?

21 A. Yes. The Staff believes that the \$45 million funding should be used to
22 exclusively trim or remove trees. If the Company experiences storms in its service area, funds
23 from this new program should not be used to trim trees as a result of storm restoration. In

1 addition, the Staff wants to meet with the Company and agree to a reporting mechanism to
2 track the Company's tree trimming/removal activities.

3 Q. You previously mentioned several storms which affected the operations of
4 AmerenUE during the test year. Has the Staff proposed any ratemaking treatment regarding
5 those storms?

6 A. Yes. The Staff is proposing to adjust the amount of storm restoration expense
7 to include the largest level of storm restoration expense incurred during the test year and to
8 exclude the remaining storm restoration expenses. In response to Staff Data Request No. 305,
9 the Company identified six storms which occurred during the Staff's test year. The
10 restoration expenses for these storms ranged from \$350,000 to \$7.7 million. A significant
11 portion of these expenses were capitalized versus expensed on the Company's books. The
12 total expense for these storms as reflected on the Company's books totaled \$7.2 million. The
13 Staff has included \$2.7 million in its cost of service for storm restoration expenses and
14 adjusted from expense the remaining \$4.5 million. The \$2.7 million represents the largest
15 amount of expense for any single storm which occurred during the test year.

16 Q. Is the \$2.7 million allowance for storm restoration part of the Staff's
17 recommended \$45 million budget for tree trimming which is expected to occur in 2008?

18 A. No. The \$2.7 million storm restoration is in addition to the \$45 million
19 discussed previously.

20 Q. What level of expense is the Staff recommending for vegetation management
21 for this Company?

22 A. By including the storm restoration with the tree trimming budgeted level, the
23 Staff is recommending approximately \$47.8 million on an annual basis.

1 **MISO**

2 Q. Please describe the adjustments that the Staff is proposing for AmerenUE's
3 participation in MISO.

4 A. Staff Adjustment S-11.6 decreases transmission expense to reflect the increase
5 in MISO administration costs from test year levels.

6 Staff Adjustment S-3.1 decreases revenues to reflect the expiration of certain
7 transmission revenues which are no longer being recognized by MISO and which UE will no
8 longer receive in the future.

9 Staff adjustment S-10.5 increased production expense to include the budgeted levels
10 of transmission line losses, revenue neutrality uplift charges, and revenue sufficiency
11 guarantee charges which are applicable to the operations of the MISO Day 2 market.

12 Finally, Staff adjustment S-11.7 decreases transmission expense to reflect the decrease
13 in MISO Day 2 charges.

14 Q. Do you have any further comments regarding the Staff adjustments described
15 above?

16 A. Yes. The Staff intends to review these expenses again as a part of the true-up
17 audit. If adjustments are deemed appropriate, the expense levels for the twelve months
18 ending December 2007 will be included in the Staff's cost of service.

19 Q. Does this conclude your direct testimony?

20 A. Yes.

SUMMARY OF RATE CASE INVOLVEMENT

Greg R. Meyer

<u>COMPANY</u>	<u>CASE NO.</u>
Missouri Utilities Company	GR-79-270
Missouri Public Service Company	GR-80-117
Missouri Public Service Company	ER-80-118
Missouri Utilities Company	ER-80-215
General Telephone Company of the Midwest	TR-81-47
Capital City Water Company	WR-81-193
Missouri Utilities Company	GR-81-244
Missouri Utilities Company	WR-81-248
Missouri Utilities Company	ER-81-346
Associated Natural Gas Company	GR-82-108
Southwestern Bell Telephone Company	TR-82-199
Kansas City Power and Light Company	ER-83-49
Southwestern Bell Telephone Company	TR-83-253
Kansas City Power and Light Company	ER-85-128/ EO-85-185
Arkansas Power and Light Company	ER-85-265
Southwestern Bell Telephone Company	TR-86-84
General Telephone Company of the Midwest	TC-87-57
Union Electric Company	EC-87-114
Southwestern Bell Telephone Company	TC-89-14
GTE North Incorporated	TR-89-182
Arkansas Power and Light Company	EM-90-12
Southwestern Bell Telephone Company	TC-93-224
Laclede Gas Company	GR-94-220
Union Electric Company	EM-96-149
Laclede Gas Company	GR-96-193

COMPANY

CASE NO.

Imperial Utility Corporation

SC-96-427

Union Electric Company

GR-97-393

Laclede Gas Company

GR-98-374

Union Electric

GR-2000-512

AmerenUE d/b/a Union Electric

EC-2002-1

AmerenUE d/b/a Union Electric

EO-2003-271

Osage Water Company

ST-2003-0562

Osage Water Company

WT-2003-0563

AmerenUE d/b/a Union Electric

EO-2004-0108

AmerenUE d/b/a Union Electric

EA-2005-0180

SUMMARY OF RATE CASE INVOLVEMENT

Greg R. Meyer

Data Base					
Date Filed	Issue	Utility Type	Case Number	Exhibit	Case Name
7/2/2001	Pensions	Electric	EC20021	Direct	Union Electric Company d/b/a AmerenUE
7/2/2001	Other Postretirement Benefits	Electric	EC20021	Direct	Union Electric Company d/b/a AmerenUE
3/1/2002	Excess Depreciation Reserve	Electric	EC20021	Direct	Union Electric Company d/b/a AmerenUE
3/1/2002	General Overview	Electric	EC20021	Direct	Union Electric Company d/b/a AmerenUE
3/1/2002	Net Salvage Expense	Electric	EC20021	Direct	Union Electric Company d/b/a AmerenUE
3/1/2002	Combustion Turbines	Electric	EC20021	Direct	Union Electric Company d/b/a AmerenUE
3/1/2002	Pensions Other Post Retirement Benefits	Electric	EC20021	Direct	Union Electric Company d/b/a AmerenUE
6/24/2002	Revenues	Electric	EC20021	Surrebuttal	Union Electric Company d/b/a AmerenUE
6/24/2002	Lobbying	Electric	EC20021	Surrebuttal	Union Electric Company d/b/a AmerenUE
6/24/2002	Alternative Regulation Plan	Electric	EC20021	Surrebuttal	Union Electric Company d/b/a AmerenUE
6/24/2002	Test Year Production Expense	Electric	EC20021	Surrebuttal	Union Electric Company d/b/a AmerenUE
7/10/1991	Accounting Authority Order	Electric	ED91122	Cross-Rebuttal	Union Electric Company
1/25/1991	General	Electric	EM9129	Rebuttal	Union Electric Company and Arkansas Power & Light Company
5/2/2003	Transmission - Case No. EC-2002-1 Settlement & Stipulation And Agreement	Electric	EO-2003-02	Rebuttal	Union Electric Co d/b/a AmerenUE
1/30/2004	Asset Transfer	Electric	EO20040108	Rebuttal	Union Electric Company d/b/a AmerenUE
1/30/2004	Reasonable and Prudent	Electric	EO20040108	Rebuttal	Union Electric Company d/b/a AmerenUE
1/30/2004	Other Conditions	Electric	EO20040108	Rebuttal	Union Electric Company d/b/a AmerenUE
1/30/2004	Decommissioning	Electric	EO20040108	Rebuttal	Union Electric Company d/b/a AmerenUE
1/30/2004	General Liabilities	Electric	EO20040108	Rebuttal	Union Electric Company d/b/a AmerenUE
1/30/2004	Depreciation	Electric	EO20040108	Rebuttal	Union Electric Company d/b/a AmerenUE
9/13/2006	Gas Costs	Gas	GR20060387	Direct	Atmos Energy Corporation
9/13/2006	Postage	Gas	GR20060387	Direct	Atmos Energy Corporation

SUMMARY OF RATE CASE INVOLVEMENT

Greg R. Meyer

Data Base					
Date Filed	Issue	Utility Type	Case Number	Exhibit	Case Name
9/13/2006	Bad Debt Expense	Gas	GR20060387	Direct	Atmos Energy Corporation
9/13/2006	Revenues	Gas	GR20060387	Direct	Atmos Energy Corporation
9/5/1997	Income Taxes	Gas	GR97393	Direct	Union Electric Company
9/5/1997	Uncollectibles	Gas	GR97393	Direct	Union Electric Company
9/5/1997	Revenues	Gas	GR97393	Direct	Union Electric Company
9/5/1997	Non-Utility Operations	Gas	GR97393	Direct	Union Electric Company
2/14/2001	Overview	Sewer	SR2000556	Direct	Osage Water Company
12/19/2003	Organization Costs	Sewer	ST20030562	Direct	Osage Water Company
12/19/2003	Plant-in-Service & Accumulated Depreciation Reserve	Sewer	ST20030562	Direct	Osage Water Company
12/19/2003	Hancock Construction Company	Sewer	ST20030562	Direct	Osage Water Company
12/19/2003	Miscellaneous Revenues	Sewer	ST20030562	Direct	Osage Water Company
2/14/2001	Overview	Water	WR2000557	Direct	Osage Water Company
12/19/2003	Plant-in-Service & Accumulated Depreciation Reserve	Sewer	WT20030563	Direct	Osage Water Company
12/19/2003	Hancock Construction Company	Sewer	WT20030563	Direct	Osage Water Company
12/19/2003	Organization Costs	Sewer	WT20030563	Direct	Osage Water Company
12/19/2003	Miscellaneous Revenues	Sewer	WT20030563	Direct	Osage Water Company

AmerenUE - Electric
Case No. ER-2007-0002
Staff Assignments

Staff Name	Issue
Began, Ed	Bagnell Dam Issues Capitalized & O&M Depreciation CWC Categories & Lags Interest on Customer Deposits Other Rate Base Balances Plant & Reserve Property Taxes PSC Assessment Rate Case Expense
Bender, Leon	Construction Audit
Busch, James	Rate Design and Revenues Revenues
Cassidy, John	Ash Disposal Cost Saving Callaway Refueling Cost Combustion Turbine Maintenance Environmental Cost Fuel Inventory All generation facilities Callaway unburned nuclear fuel
Gibbs, Doyle	Accounting Runs OPEBs Pensions
Hagemeyer, Jeremy	Advertising Dues & Donations Electric Revenues & Uncollectibles Insurance Leases Noranda Revenue Annualization Pay Stations
Hanneken, Lisa	Benefits including Incentive Compensation Corporate Allocations Miscellaneous Expense Adjustment Payroll and Related Taxes
Hill, Stephen	Rate of Return
Lange, Shawn	Calculation of Normals Net System Input Weather Normalization
Maloney, Erin	Jurisdictional Demand Allocation

Staff Name	Issue
	Jurisdictional Energy Allocation
	System Losses
Mantle, Lena	DMS Cost Recovery
Mathis, Jolie	Depreciation
McDuffey, Mack	Miscellaneous Tariff Issues
Meyer, Greg	Electric Energy Inc.
	MISO
	Tree Trimming / Vegetation Management
Proctor, Mike	Interchange Prices and Volumes
Rackers, Steve	Income Taxes
	Pinckneyville and Kinmundy
	Prior Year Refunds
	Taum Sauk
	Venice Retirement
Rahrer, Michael	Production Cost Model
Roos, David	Class Cost of Service
Taylor, Michael	Plant in Service
Wells, Curt	Large Customer Revenue
	Weather
Wood, Warren	Callaway License
	Vegetation Management Programs

AmerenUE
Case No. ER-2007-0002

1. Annualized Missouri Retail Revenues	\$ 2,663,354,950
2. Profit	\$ 253,363,418
3. Interest Expense	\$ 133,810,761
4. Annualized Payroll	\$ 271,922,672
5. Fuel & Purchase Power	\$ 624,454,340
6. Depreciation	\$ 283,662,775
7. Tree Trimming	\$ 45,001,400
8. Net Investment in Plant	\$ 6,175,858,343
9. Tracking mechanism for Pension & Other Post-retirement Employee Benefits	