

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of the Application of Union)
Electric Company d/b/a Ameren Missouri)
for an Accounting Authority Order to)
Record and Preserve Net Costs and)
Revenues Related to COVID-19.)

File No. GU-2021-0112

ORDER DIRECTING NOTICE AND SETTING DEADLINE FOR INTERVENTION APPLICATIONS

Issue Date: October 19, 2020

Effective Date: October 19, 2020

On October 16, 2020, Union Electric Company d/b/a Ameren Missouri applied for an accounting authority order permitting it to track and defer in regulatory assets all incremental costs and other financial impacts including lost revenues related to the COVID-19 pandemic. Ameren Missouri also requests a waiver of the Commission's 60-day notice requirement of 20 CSR 4240-4.017.

The Commission will direct notice be given and set a deadline for intervention applications.

THE COMMISSION ORDERS THAT:

1. The Commission's data center shall provide notice of this order and Ameren Missouri's application to the parties in File No. GR-2019-0077.
2. The Commission's Data Center shall provide notice of this order and application to the county commissions in the service territory of Ameren Missouri.
3. The Commission's Public Policy and Outreach Department shall provide notice of this application to members of the General Assembly representing residents in the service territory of Ameren Missouri.

4. The Commission's Public Policy and Outreach Department shall provide notice of Ameren Missouri's application to news media serving residents of the service territory of Ameren Missouri.

5. Applications for intervention shall be filed no later than November 10, 2020. Any such filing shall be submitted through the Commission's electronic filing and information system or delivered to:

Secretary
Missouri Public Service Commission
P. O. Box 360
Jefferson City, MO 65102

6. This order is effective when issued.



BY THE COMMISSION

A handwritten signature in dark ink that reads "Morris L. Woodruff".

Morris L. Woodruff
Secretary

John T. Clark, Senior Regulatory Law Judge,
by delegation of authority pursuant to
Section 386.240, RSMo 2016.

Dated at Jefferson City, Missouri,
on this 19th day of October, 2020.

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

In the Matter of the Application of Union Electric)	
Company d/b/a Ameren Missouri for an Accounting)	
Authority Order to Record and Preserve Net Costs and)	File No. GU-2021-
Revenues Related to COVID-19.)	

**VERIFIED APPLICATION OF UNION ELECTRIC COMPANY D/B/A
AMEREN MISSOURI FOR AN ACCOUNTING AUTHORITY ORDER
RELATED TO COVID-19 IMPACTS AND REQUEST FOR WAIVER**

COMES NOW Union Electric Company d/b/a Ameren Missouri (“Company” or “Ameren Missouri”), pursuant to Section 393.140 and 20 CSR 4240-2.060, and hereby applies for an Accounting Authority Order (“AAO”) relating to the impact of the extraordinary and unanticipated COVID-19 pandemic on the Company’s costs incurred and certain revenues forgone arising from its provision of gas service to its customers, and further requests a waiver of the 60 day notice requirement in 20 CSR 4240-4.017(1). In support of its AAO and waiver requests, the Company respectfully states as follows:

I. APPLICANT

1. The Company is a Missouri corporation doing business under the fictitious name of Ameren Missouri, in good standing in all respects, with its principal office and place of business located at 1901 Chouteau Ave., St. Louis, Missouri 63103. Ameren Missouri is engaged in providing gas utility services in portions of Missouri as a public utility under the jurisdiction of the Commission. Ameren Missouri previously submitted to the Commission a certified copy of its Articles of Incorporation (see File No. EA-87-105), as well as its Fictitious Name Registration (see File No. EN-2011-0069), both as filed with the Missouri Secretary of State's Office, which documents are incorporated by reference and made a part hereof for all purposes. A certified copy

of Ameren Missouri's Certificate of Corporate Good Standing is attached hereto as Exhibit A and made a part hereof for all purposes.

2. Communications regarding this Application should be addressed to the undersigned counsel and to:

Thomas M. Byrne
Senior Director Regulatory Affairs
Ameren Missouri
1901 Chouteau Avenue
PO Box 66149
St. Louis, MO 63166-6149
(314) 554-2514
tbyrne@ameren.com

3. Other than cases that are docketed at the Commission, Ameren Missouri has no pending actions or final unsatisfied judgments or decisions against it from any state or federal court or agency within the past three years which involve customer service or rates. Ameren Missouri has no overdue annual report or assessment fees.

II. FACTS REGARDING COVID-19

4. By this Application, Ameren Missouri seeks an AAO from the Commission authorizing the Company to track and defer, in a regulatory asset, all extraordinary costs and certain forgone revenues related to the COVID-19 pandemic, as described with more particularity below.

5. As this Commission is well-aware, following the declaration of a global pandemic arising from the novel coronavirus (a/k/a COVID-19), Governor Parson declared a State of Emergency arising from the COVID-19 pandemic. See Executive Order No. 20-02 (Mar. 13, 2020). Governor Parson, acting through the Missouri Department of Health and Senior Services ("DHSS"), then issued a series of additional orders arising from the pandemic, including orders closing schools, government offices, and businesses, to prevent the further spread of COVID-19.

See DHSS Order (Apr. 3, 2020), and successor DHSS orders. A partial re-opening of these institutions and businesses was allowed under an April 27, 2020 DHSS order and ultimately, starting on June 16, 2020, statewide restrictions related to COVID-19 were lifted. Local authorities, however, continued to impose restrictions on citizens and businesses, schools, and other institutions within their jurisdictions and institutions and businesses, like Ameren Missouri, found it necessary to take a number of steps designed to safeguard their employees and customers from COVID-19. For example, over the approximately past six months, the Health Commissioner for the City of St. Louis has issued a series of 14 orders imposing a variety of restrictions, including limitations on the size of gatherings at events such as conferences, concerts, sporting events, weddings, and other assemblies, prohibitions on in-person dining at restaurants, and stay-at-home orders. While restrictions have been eased as compared to the stay-at-home orders in place earlier in the pandemic, certain restrictions remain in effect in the City of St. Louis, including capacity limits for bars, restaurants, nightclubs, and large venues. See City of St. Louis Health Order No. 14. St. Louis County has also issued a series of orders arising from the COVID-19 pandemic imposing restrictions and limits similar to those imposed in the City of St. Louis, and other jurisdictions with the Company's service territory have issued COVID-19-related health orders to varying degrees.

6. While, as noted, restrictions have lessened as compared to restrictions in place from roughly March to May 2020, a variety of businesses in Ameren Missouri's service territories took extreme measures to halt the spread of the pandemic. In the spring and early summer, manufacturing plants closed entirely, all Missouri K-12 schools and institutions of higher learning were closed for the remainder of the 2020 spring semester, most such institutions were either closed or were limited to virtual-only learning during the summer, and many such institutions have

still not returned to full on-campus learning. A variety of retail and entertainment venues and events including stores, theaters, concerts, sporting events, and casinos in Ameren Missouri's service territory, and throughout the country, were closed for an extended period of time and many remain closed or greatly limited in operation. These business contractions and closures caused by the pandemic have increased Ameren Missouri's expenses and reduced Ameren Missouri's revenues and are expected to continue to do so for an unknown period. While the impact of the pandemic on the Company and customers is somewhat less than it was at its peak in the spring, there are concerns that state or local health authorities may re-impose certain restrictions if metrics such as infection rates, hospitalization rates, and deaths worsen, as has been observed recently in the state and many parts of the country as a whole. These concerns are exacerbated by the onset of the seasonal flu and the return of cold weather. Continuation of the current restrictions or re-imposition of more stringent restrictions would likely increase pandemic-related costs.

7. A commonality across the various orders applicable in jurisdictions served by Ameren Missouri was those jurisdictions' designation of electricity, natural gas, and related energy businesses as "essential." The Commission has properly recognized the essential nature of Missouri's utilities and their employees. In its letter of March 27, 2020, the Commission urged all local officials to recognize that utility workers are "indispensable to ensuring Missouri's citizens receive safe and reliable access to water, heat, power and information" in order "to fight the spread of COVID-19" and "to designate utility workers as essential." On March 30, 2020 the Commission issued a Media Advisory (PR-20-136) which circulated a March 19 advisory memorandum from the Department of Homeland Security's Cybersecurity & Infrastructure Security Agency that lists energy workers, among others, as "essential to continued critical infrastructure viability." Ameren Missouri and other similar providers have continued to operate their generation and energy

delivery systems and continued to provide service to their customers.

8. Consistent with the Commission's statements and its orders in other Missouri utility proceedings, Ameren Missouri has taken several steps to help its customers in this very trying time. Just two days after the City of St. Louis and St. Louis County issued their first COVID-19-related Orders, the Company voluntarily took steps to afford relief to its customers impacted by the pandemic by seeking a variance from the Company's tariffs allowing it to suspend disconnections due to non-payment and to waive late fees if gas bills were not paid on time. The Commission agreed and approved the variance requests on March 18, 2020. The Company has also instituted other measures designed to provide relief and flexibility to customers who face challenges in paying their gas bills, including modification of its "Keeping Current" program so that participants do not lose eligibility under the Program if a payment is missed, and implementation of a "Pick Your Due Date" program to provide greater flexibility to customers by letting them pick a due date that best matches their budgets and cash flows each month. Ameren Missouri has also offered and continues to offer customers flexible payment arrangements and is working case-by-case with residential and small commercial customers on payment arrangements as needed. As a result of these actions and the economic impact the pandemic is having on customers' ability to pay bills generally, arrearages have increased over normal historical levels and will continue to rise, and Ameren Missouri expects this to result in materially higher write-offs for bad debt.

9. The Company and its affiliates have taken additional steps to help those in need. The Company's parent, Ameren Corporation, donated \$500,000 for COVID-19 assistance in Missouri and Illinois. In addition, Ameren Missouri provided an additional \$1 million (also from shareholder funds) in energy assistance funds, \$500,000 of which was donated to the United Way

and \$500,000 of which was donated to Heat Up St Louis. Ameren Missouri and the Office of the Public Counsel also worked together to redirect \$3.5 million of the funds (not reflected in the Company's rates) to be paid under the *Second Stipulation and Agreement* approved in the Company's recent rate review (File No. ER-2019-0335) so that the funds can be used by customers now in need of assistance in paying their bills. The Commission approved that agreement on May 21, 2020. Employees of Ameren Missouri, Ameren Services, and Ameren Illinois Company have also given personal funds to help those impacted by COVID-19 through an approximately \$800,000 employee donation program, with more than \$500,000 of the total donations going to Missouri organizations, specifically, the Community Foundation of the Ozarks, Feeding Missouri, the Salvation Army, the Urban League of Metropolitan St. Louis, and United 4 Children.

10. Initially, as a result of stay-at-home orders in Missouri and Illinois continuing as a means to protect both Ameren Missouri's essential workforce and to aid in slowing the spread of COVID-19 in our communities, many of Ameren Missouri's and Ameren Services Company's employees are working from home. Consequently, Ameren Missouri has incurred incremental costs to provide the necessary technology and supplies needed for those employees to work from home. Ameren Missouri has also implemented social distancing procedures, health screenings, and additional cleaning and protective supply measures to protect employees who must physically be present at work, including those who work at energy centers and in the field. Additionally, for critical employees who are necessary to keeping the electric generation, transmission, and distribution system running, Ameren Missouri has prepared for the possible sequestration of certain employees at their respective work locations in order to keep them healthy and allow them to maintain the reliability of the system. The Company has also experienced certain savings due to the pandemic, such as external travel and training.

III. LEGAL AUTHORITY

11. In evaluating what actions should be taken regarding unexpected costs incurred as a result of extraordinary and unusual events, the Commission follows the guidance of the Uniform System of Accounts (“USOA”), 18 CFR. Part 101, which Missouri gas utilities are required to follow under 20 CSR 4240-40.040. General Instruction 7 of the USOA states that “extraordinary items” relating to the “... effects of events ... which have occurred during the current period and which are of unusual nature and infrequent occurrence shall be considered extraordinary items.” These events must be “... of significant effect which are abnormal and significantly different from the ordinary and typical activities of the company, and which would not reasonably be expected to recur in the foreseeable future.” The current COVID-19 pandemic meets this definition squarely. See also Section 393.140(4) and/or (8), upon which the Commission has also historically relied in approving AAO applications.

12. The Commission has previously issued AAOs for costs “caused by unpredictable events, acts of government and other matters outside the control of the utility or the Commission.” See, e.g., In the Matter of St. Louis County Water Company’s Tariff Designed to Increase Rates, MoPSC Case No. WR-96-263, p. 13 (December 31, 1996).

13. The Commission also has the power to prescribe methods of accounting under Section 393.140(4) and to order the accounts “in which particular outlays and receipts shall be entered, charged or credited” under Section 393.140(8).

14. The Commission has recognized that it is appropriate to allow a utility to defer to a regulatory asset those costs that are associated with providing reliable service during or because of extraordinary events. Examples include granting AAOs arising from extreme weather events. See, e.g., In re: Empire Dist. Elec. Co., MoPSC Case No. EU-2011- 0387, Order Approving

Stipulation & Agmt. at 2-4 (Nov. 30, 2011) (Joplin tornado); In re: Union Elec. Co., MoPSC Case No. EU-2008-0141, Order Approving Stipulation & Agmt. (Apr. 30, 2008) (ice storm); In re: Southern Union Co., Report & Order at 26, MoPSC Case No. GU-2011-0392 (Jan. 25, 2012) (Joplin tornado); In re: Missouri-America Water Co., No. WO-2002-273 (Nov. 10, 2004) (security costs arising from post-911 security measures). This treatment allows utilities the opportunity, but not a guarantee, to recover prudently incurred expenses from customers in a future rate case.

15. Utilizing these same principles, a number of other states have authorized regulatory assets for utilities to defer impacts related to COVID-19 including incremental costs and lost late or disconnection fees arising from disconnection moratoria due to the pandemic, including Arkansas, Delaware, Florida, Georgia, Hawaii, Idaho, Iowa, Kansas, Maryland, Mississippi, New Jersey, Oklahoma, South Dakota, Texas, and Virginia, as well as the District of Columbia.

IV. AAO REQUEST

16. The circumstances that exist in conjunction with the COVID-19 pandemic clearly meet the Commission's standards and practice for approval of an AAO. As multiple other state commissions have recognized, the existence of such a public health emergency is an extraordinary event that is outside the utilities' control. Specifically, the COVID-19 pandemic has caused Ameren Missouri to incur extraordinary costs that are not reflected in the revenue requirement used to set its current base rates (and to forego revenues consisting of foregone late and reconnection fees). These extraordinary costs and foregone revenues will continue to be incurred for an undetermined period into the future.

17. Although Ameren Missouri may experience some areas where its costs are reduced, some of those cost reductions will automatically flow through to customers. Where Ameren Missouri experiences reductions in costs caused by the COVID-19 pandemic that are not

automatically passed on to customers, Ameren Missouri will track those reductions as a credit to the amounts tracked and deferred in the proposed regulatory asset.

18. Based on the foregoing, Ameren Missouri requests an AAO (with deferral authority for the durations specified in paragraph 20 below) permitting it to identify, track, document, accumulate, and defer to a regulatory asset starting on March 1, 2020 the following incremental costs (and foregone revenues as described below) caused by the COVID-19 pandemic:

- (a) New or incremental operating and maintenance expense related to protecting employees and customers, as follows:
 - (i) additional cleaning of facilities and vehicles;
 - (ii) personal protective equipment (i.e., masks, gloves, sanitizing sprays, temperature testing, face shields, etc.);
 - (iii) technology upgrades directly related to enabling Ameren Missouri and Ameren Services Company employees to work from home and associated contract labor. Such costs shall not extend to costs normally incurred by the employee including internet connectivity at the home; provided, that Company may defer stipends paid to employees residing in Illinois which the Company was required to pay by 820 ILCS 115/9.5; and
 - (iv) employee sequestration preparation costs (and employee sequestration costs if that becomes necessary).
- (b) Write-offs of bad debt, net of any recoveries of debt that was written-off, to the extent cumulative write-offs exceed the level included in cost of service;
- (c) COVID-19 related customer communications costs, including production, distribution, printing, and postage;
- (d) Operation expenses to mitigate COVID-19 exposure risks for employees such as temporary operating centers, security for equipment and supplies at work sites across service territory, temporary toilet and trailer rentals at such sites, and mileage or rental vehicle costs for employees who no longer shared service vehicles due to COVID-19; and
- (e) Waived fee revenues up to the amount included in rates related to waived late payment and reconnection fees.

19. Ameren Missouri agrees to offset the costs to be deferred as outlined in paragraph 18 by the following cost reductions caused by the COVID-19 pandemic to the extent the total of each such operating cost category is below the level included in the cost of service:

- (a) Travel expense (hotels, airfare, meals, entertainment) (net of any cancellation costs for travel cancelled due to COVID-19);
- (b) Training expense;
- (c) Office supplies;
- (d) Utility service provided to facilities leased or owned by the Company;
- (e) Staffing reductions;¹
- (f) Reduced employee compensation and benefits;
- (g) Any taxable net operating loss that is carried back to previous tax years per the CARES Act; and
- (h) Any direct federal or state assistance Ameren Missouri or Ameren Corporation receives related to COVID-19 relief.

20. The Company requests that the deferral authority for all expense items specified in paragraph 18 (and the offsetting savings which are the subject of paragraph 19), except write-offs of bad debt, continue through June, 30, 2021, unless extended by further order of the Commission. With respect to write-offs of bad debt (item b in paragraph 18), the Company requests that the deferral authority continue through September 30, 2021, with the deferral to consist of the difference between actual write-offs of bad debt in March 2020 and bad debt expense reflected in the Company's last general rate proceeding for March of the test year in that case, plus the difference between actual write-offs of bad debt in each of the 2nd, 3rd, and 4th quarters of 2020 and

¹ The Company has not reduced headcount, compensation, or benefits due to the COVID-19 pandemic and has no plans to do so. In the unlikely event those plans change and the Company reduces headcount, compensation and/or benefits due to the COVID-19 pandemic, the Company will treat the result operating cost reductions during the duration of the AAO deferral period applicable to all costs other than write-offs of bad debt in accordance with this paragraph 21.

the 1st, 2nd, and 3rd quarter of 2021 as compared to bad debt expense in the corresponding quarters of the test year in said last general rate proceeding.

21. The deferred expenses per paragraph 18 and offsetting savings per paragraph 19 from June 30, 2021 through September 30, 2021 are detailed on Exhibit B attached hereto and incorporated herein by this reference and workpapers underlying these calculations are being provided to the Commission's Staff and the Office of the Public Counsel concurrently with the filing of this Application and will be provided to any party granted intervention in this docket promptly after intervention is granted.

22. The Company does not seek deferral of any carrying costs in this AAO Application but reserves the right to seek carrying costs related to the AAO in its next general rate case.

23. In future rate cases the Commission will have a full opportunity to review the deferred sums for prudence and accuracy, as well as to consider other issues such as the appropriate form and time of recovery (i.e., amortization period) for any approved amount of regulatory assets. The Company commits to update the deferred expenses and offsetting savings within 45 after the end of the first full quarter following the grant of the AAO and within two weeks after the end of each quarter thereafter (through the 3rd quarter of 2021), and in such report will also provide the following:

- (a) The number of customers, by customer class;
- (b) The number of customers, by customer class, voluntarily disconnected by month;
- (c) The number of customers, by customer class, involuntarily disconnected by month;
- (d) Number of utility reconnections, reported by month;

(e) Number of customers on a utility payment plan, by payment plan type (including budget billing), by month;

(f) Total dollar amount of arrearages by customer class;

(g) The number of accounts in arrearage by customer class in increments (e.g., less than \$100, \$101 to \$250, \$251 to \$500, \$501 to \$750, \$751 to \$1000, \$1001 to \$1500, \$1501 to \$2000, \$2001 to \$2500, \$2501 to \$3000, and \$3000+) by month;

(h) The range of arrearage amounts by customer class (i.e., current high and low dollar amount) and the mean average;

(i) quantification of total past-due customer arrearages and number of customers experiencing arrearages, that are thirty, sixty, and ninety days overdue; and

(j) Total dollar amount of accounts receivable balances, including accounts receivable balances that are subject to payment plan agreements, by customer class.

The reported arrearages shall only reflect past due bills. The costs and offsetting savings included in the quarterly reports will be reported by month.

24. Ameren Missouri requests that the Commission schedule a procedural conference soon after the intervention period closes in this case for the purpose of allowing the parties to discuss whether the requests in this Application may be resolved by agreement and whether a procedural schedule is needed.

V. WAIVER REQUEST

25. 20 CSR 4240-4.017(1) generally requires that a notice be filed with the Commission at least 60-days prior to the filing of a case. The subject rule also provides for, and contemplates, that the Commission may waive the 60-day notice requirement for good cause shown and expressly provides that good cause is established if the filing party provides “a verified declaration . . . that it has had no communication with the office of the commission within the prior one hundred fifty (150) days regarding any substantive issued likely to be in the case . . .” Such

a declaration is included with this Application, below. Consequently, good cause exists to waive the 60-day notice requirement.

WHEREFORE, Ameren Missouri, respectfully requests that the Commission issue its order authorizing Ameren Missouri to defer and record to USOA Account Number 182.3, Other Regulatory Assets, the costs (and foregone revenues) described in paragraph 18 of this Application, with the offsetting savings described in paragraph 19 of this Application, and requests a waiver of the 60-day notice requirement of 20 CSR 4240-4.017(1).

Respectfully Submitted,

/s/ Wendy K. Tatro

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**ATTORNEY FOR UNION ELECTRIC
COMPANY d/b/a AMEREN MISSOURI**

CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing Application for Intervention was served on all parties of record in this case via electronic mail (e-mail) or via regular mail on this 16th day of October, 2020.

/s/ Wendy Tatro
Wendy Tatro

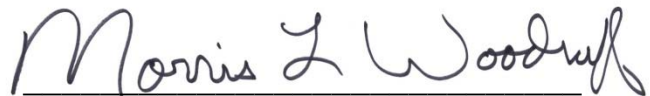
STATE OF MISSOURI

OFFICE OF THE PUBLIC SERVICE COMMISSION

I have compared the preceding copy with the original on file in this office and I do hereby certify the same to be a true copy therefrom and the whole thereof.

WITNESS my hand and seal of the Public Service Commission, at Jefferson City, Missouri, this 19th day of October, 2020.




Morris L. Woodruff
Secretary

MISSOURI PUBLIC SERVICE COMMISSION

October 19, 2020

File/Case No. GU-2021-0112

**Missouri Public Service
Commission**

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National Housing Trust

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Union Electric Company

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Enclosed find a certified copy of an Order or Notice issued in the above-referenced matter(s).

Sincerely,

A handwritten signature in black ink that reads "Morris L. Woodruff". The signature is written in a cursive, flowing style.

Morris L. Woodruff
Secretary

Recipients listed above with a valid e-mail address will receive electronic service. Recipients without a valid e-mail address will receive paper service.