Exhibit No.:	
Issue:	Cost of Service
Witness:	Gary S. Weiss
Type of Exhibit:	Direct Testimony
Sponsoring Party:	Union Electric Company
Case No.:	
Date Testimony Prepared:	May 23, 2003

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. ____________

DIRECT TESTIMONY

OF

GARY S. WEISS

ON BEHALF OF

UNION ELECTRIC COMPANY,
d/b/a AmerenUE

St. Louis, Missouri
May 2003

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 Gas Service Provided to Customers in the Company's Missouri Service Area.	)))))	Case No. ____________

STATE OF MISSOURI)
) **ss**
CITY OF ST. LOUIS)

AFFIDAVIT OF GARY S. WEISS

Gary S. Weiss, being first duly sworn on his oath, states:

1. My name is Gary S. Weiss. I work in St. Louis, Missouri, and I am employed by Ameren Services Company as Director-Regulatory Accounting and Depreciation.

2. Attached hereto and made a part hereof for all purposes is my Direct Testimony on behalf of Union Electric Company, d/b/a AmerenUE, consisting of 17 pages, Appendix A, Appendix B and Schedules GSW-1 through GSW-13, all of which have been prepared in written form for introduction into evidence in the above-referenced docket.

3. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded are true and correct.

Gary S. Weiss
Gary S. Weiss

Subscribed and sworn to before me this 22nd day of May, 2003.

Mary Hoyt
Notary Public

My commission expires: 4-1-2006

MARY HOYT
Notary Public - Notary Seal
STATE OF MISSOURI
Jefferson County
My Commission Expires: April 1, 2006

DIRECT TESTIMONY
OF
GARY S. WEISS
CASE NO. ___________

Q. Please state your name and your business address.

A. My name is Gary S. Weiss and my business address is One Ameren Plaza, 1901 Chouteau Avenue, St. Louis, MO 63103.

Q. By whom are you employed and in what position?

A. I am employed by Ameren Services Company as Director of Regulatory Accounting and Deprecation in the Controllers' Function.

Q. What is your educational background, your work experience, and duties of your position?

A. The attached Appendix A summarizes my educational background, work experience and duties of my position.

Q. What is the purpose of your testimony?

A. The purpose of my testimony and attached Schedules GSW-1 through GSW-13 is to develop the cost of service for the Missouri gas operations of Union Electric Company doing business as AmerenUE ("AmerenUE" or "Company"). This cost of service determines the gas revenues required to pay operating expenses, provide for depreciation and taxes and permit our investors a fair and reasonable return on their investment. I also explain the pro forma adjustments required to the cost of service.

Q. What do you mean by "cost of service"?

A. The cost of service of a utility is the sum of operating and maintenance expenses, depreciation expense, taxes and a fair return on the net value of property used and useful in serving its customers. A cost of service is based on a test year. In order that the test year reflect conditions existing at the end of the test year as well as significant changes that are known or reasonably certain of occurring, it is necessary to make certain "pro forma" adjustments.

A cost of service represents the revenue requirement or the funds that must be collected by the Company if it is to pay employees and suppliers, satisfy tax liabilities, and provide a return to investors. To the extent that revenues are below the cost of service, a rate increase is required. This is the purpose of this proceeding.

Q. What is the test year that the Company is proposing for the cost of service for this rate increase filing?

A. The Company is proposing to use a test year consisting of the twelve months ended December 31, 2002, with updates for known and measurable changes through June 30, 2003.

Q. Have you prepared or has there been prepared under your direction and supervision a series of schedules relating to cost of service for presentation to the Commission in this proceeding?

A. Yes. I am sponsoring Schedules GSW-1 through GSW-13 for that purpose. These schedules are based upon the test year of the twelve months ended December 31, 2002, with pro forma adjustments and updates for known and measurable changes through June 30, 2003, and are designated as follows:

Schedule GSW-1	Original Cost of Plant, per books and pro forma, for the Missouri jurisdictional gas investment at December 30, 2002, by functional classification.
Schedule GSW-2	Reserves for Depreciation and Amortization, per books and pro forma, for the Missouri jurisdictional gas plant at December 31, 2002, by functional classification.
Schedule GSW-3	Average Materials and Supplies and Gas Inventories Applicable to Missouri Gas Operations for the Thirteen Months Ended December 31, 2002.
ScheduleGSW-4	Average Prepayments for Missouri Gas Operations for the Thirteen Months Ended December 31, 2002.
Schedule GSW-5	Calculation of the Cash Working Capital for the Missouri Gas Operations for the Twelve Months Ended December 31, 2002.
Schedule GSW-6	Other Rate Base Items –Customer Deposits, Customer Advances for Construction, Federal Income Tax Offset, State Income Tax Offset, Interest Expense Offset and Accumulated Deferred Income Taxes at December 31, 2002.
Schedule GSW-7	Missouri Jurisdictional Gas Operating and Maintenance Expenses, per books and pro forma, for the Twelve Months Ended December 31, 2002.

Schedule GSW-8	Missouri Jurisdictional Gas Depreciation and Amortization Expense, per books and pro forma, for the Twelve Months Ended December 31, 2002.
Schedule GSW-9	Taxes Other Than Income Taxes for Missouri Gas Operations, per books and pro forma, for the Twelve Months Ended December 31, 2002.
Schedule GSW-10	Income Tax Calculation for Missouri Gas Operations, per book and pro forma at present rates, for the Twelve Months Ended December 31, 2002.
Schedule GSW-11	Income Tax Calculation for Missouri Gas Operations at the claimed rate of return for the Twelve Months Ended December 31, 2002.
Schedule GSW-12	Summary and explanation of Missouri Jurisdictional Gas Operating Revenue and Expense Pro Forma Adjustments to the test year, Twelve Months Ended December 31, 2002.
Schedule GSW-13	Missouri Jurisdictional Gas Net Original Cost Rate Base and Total Revenue Requirements for the Pro Forma Twelve Months Ended December 31, 2002.

Q. Have the books of the Company on which these schedules are based been maintained in accordance with the Uniform System of Accounts?

A. Yes, they have.

Q. Please explain Schedule GSW-1.

A. Schedule GSW-1 shows the original cost of plant by functional classifications for Missouri jurisdictional gas operations at December 31, 2002.

Q. Are the Company's plant accounts recorded on the basis of original cost as defined in the Uniform System of Accounts prescribed by this Commission?

A. Yes, they are.

Q. Please describe the pro forma adjustments shown on Schedule GSW-1, Page 1 of 2 and explained on Page 2 of 2?

A Adjustments 1 and 2 allocate to Missouri's gas operations $475,000 and $4,480,000, for a portion of the joint use general plant investments, which are recorded as electric plant.

Adjustment 3 eliminates the investment in Accounts 366, 387, and 399 ($39,000) as these accounts should have no investment.

Missouri gas plant is reduced by $828,000 in Adjustment 4 to reflect the retirement of the Jefferson City Propane Plant after the end of the test year.

Adjustment 5 increases the investment in Accounts 376, 378, 380 and 383 by a total of $4,966,000 to reflect various pipe replacement projects and upgrades to the gas system to be completed by June 30, 2003. These projects are necessary because of the requirement to provide safe and reliable service to our customers. These projects in general will not result in increased revenues.

Q. Why should a portion of the investment in General Plant be allocated to gas?

A. General Plant facilities such as general office buildings and furniture, computers and other equipment are used to support all utility operations. For convenience, such facilities are accounted for as electric plant. Page 2 of Schedule GSW-1 details the method used to allocate a portion of the investment in these facilities to Missouri gas operations.

Q. After making the pro forma adjustments which you have described, what is the original cost of Missouri jurisdictional gas plant in service?

A. The original cost of Missouri jurisdictional gas plant at December 31, 2002, as shown on Schedule GSW-1, Page 1, Column 3 is $247,737,000.

Q. Please explain Schedule GSW-2.

A. This schedule shows, on a per book and pro forma basis, the reserve for depreciation and amortization by functional classification for the Missouri jurisdictional gas plant at December 31, 2002.

Q. What pro forma adjustments were made to the reserve for depreciation?

A. Adjustment 1 of $1,374,000, see Schedule GSW-2, Page 2 of 2, was made to allocate a portion of the reserve for the Company's total joint use general facilities to Missouri jurisdictional gas operations on the same basis as the allocation of the original cost of these facilities.

Adjustment 2 reduces the depreciation reserve by $1,000 for the plant accounts that should have no investment.

The depreciation reserve is reduced by $475,000 in Adjustment 3 to reflect the retirement of the Jefferson City Propane Plant.

Adjustment 4 for $124,000 increases the depreciation reserve to reflect the first year's depreciation on the pro forma plant additions.

After reflecting these pro forma adjustments, the pro forma accumulated depreciation reserve applicable to Missouri jurisdictional gas plant at December 31, 2002 is $73,668,000.

Q. What appears on Schedule GSW-3?

A. Schedule GSW-3 shows the average investment in materials and supplies, propane gas, and gas stored underground for the thirteen months ended December 31, 2002. The general materials and supplies are located at the Company's Dorsett warehouse in St. Louis County and its various Missouri regional storerooms, and include such items as reducers, ells, valves, adapters, regulators, couplings, pipe and numerous other items required to operate the gas system. The propane is used during periods of peak gas consumption to supplement the natural gas delivered from the interstate and intrastate pipelines connected to the Company's distribution systems. The propane average balance has been reduced by the Jefferson City Propane Plant average propane inventory of $176,000 as the Jefferson City Propane Plant is being retired. The gas stored underground is natural gas purchased and injected into underground storage reservoirs or fields for later withdrawal and delivery to the Company's distribution system. The total average materials and supplies inventories, including fuel, applicable to the Missouri gas operations for the thirteen months ended December 31, 2002 is $15,910,000.

Q. Will you please explain Schedule GSW-4?

A. Prepayments are composed of rents, insurance, assessments of state regulatory commissions and fiber optic service operating expenses that are paid in advance. The average monthly balance of prepayments applicable to Missouri gas operations is $1,890,000 for the thirteen months ended December 31, 2002.

Q. What is calculated on Schedule GSW-5?

A. The cash working capital allowance is calculated on Schedule GSW-5. The cash working capital calculation compares the period of time between when revenues are received from customers for the payment of the gas service supplied them and when the Company must pay for the expenses incurred to provide this service. See the direct testimony of Company witness Michael J. Adams for the development of the revenue and expense leads and lags that support the Company's cash working capital allowance. Schedule GSW-5 shows a cash working capital allowance requirement of $8,907,000. This indicates that the customers are on average paying for their gas service after all of the expenses are paid by the Company. Therefore, the Company is supplying funds to cover the payment of expenses before the receipt of revenues from the customers.

Q. What is shown on Schedule GSW-6?

A. The balances at December 31, 2002 for the following other rate base items or deductions are shown on Schedule GSW-6: (1) Customer Deposits, (2) Customer Advances for Construction, (3) Federal Income Tax Offset, (4) State Income Tax Offset, (5) Interest Expense Offset, and (6) Accumulated Deferred Income Taxes.

Customer Deposits are moneys required of customers as a condition for initial or continued service under rules set forth in the Company's tariffs approved by this Commission. Missouri Gas Customer Deposits are $536,000 at December 31, 2002. The Customer Deposits are treated as a deduction to rate base as they represent customer supplied funds.

Customer Advances for Construction are cash advances paid by customers which are subject to refund to the customer wholly or in part. The payments are received from customers in connection with extensions of facilities used by Missouri gas customers and are therefore directly assigned to gas operations. Customer Advances for Construction applicable to Missouri gas operations totaled $1,429,000 at December 31, 2002. Likewise Customer Advances for Construction represent funds supplied by the customers and are treated as a deduction to rate base.

The Federal Income Tax Offset, the State Income Tax Offset and the Interest Expense Offset arise because customers pay for income taxes and interest expenses monthly while the actual income taxes and interest expense are paid at various times during the year. Therefore, since the Company must pay these income taxes and interest before it collects the money from customers, a cash working capital requirement is included in rate base. See the direct testimony of Company witness Michael J. Adams for the development of the net lag applicable to these items. The Federal Income Tax Offset, State Income Tax Offset and Interest Expense Offset are $12,000, $14,000 and $115,000, respectively, at December 31, 2002.

The Accumulated Deferred Income Taxes are the net result of normalizing the tax benefits resulting from timing differences between the periods in which transactions affect taxable income and the periods in which such transactions affect the determination of pre-tax income. The total net Accumulated Deferred Income Taxes applicable to the Missouri gas operations at December 31, 2002 is $16,520,000 and represents a deduction from the rate base.

Q. What is the Company's Missouri pro forma net original gas rate base at December 31, 2002?

A. The rate base as shown on Schedule GSW-13 is $182,433,000 and consists of:

Original Cost of Property and Plant	$247,737
Accumulated Provision for Depreciation	73,668
Net Original Cost of Property Devoted to Gas Operations	174,069
Material and Supplies	15,910
Prepayments	1,890
Cash Working Capital	8,907
Customer Deposits	(536)
Customer Advances for Construction	(1,429)
Federal Income Tax Offset	12
State Income Tax Offset	14
Interest Expense Offset	115
Accumulated Deferred Taxes on Income -	
Account 190	4,211
Account 282	(20,346)
Account 283	(384)
Total Missouri Gas Original Cost Rate Base	$182,433

Q. Please explain Schedule GSW-7.

A. Schedule GSW-7 shows the Missouri gas operating and maintenance expenses, per books and pro forma, by functions for the twelve months ended December 31, 2002. Details of the operating and maintenance expense pro forma adjustments of ($63,859,000) appear on Page 2 of 2 of Schedule GSW-12 along with the adjustments to revenues, depreciation, taxes other than income taxes and income taxes. The pro forma operating and maintenance expenses applicable to the Missouri gas operations for the twelve months ended December 31, 2002, are $30,964,000.

Q. What is shown on Schedule GSW-8?

A. Schedule GSW-8 summarizes the Missouri gas provision for depreciation and amortization for the twelve months ended December 31, 2002 including the allocated portions of the joint use general facilities. The allocation of the joint use general facilities depreciation expense is recorded on the books each December. The explanation of the pro forma adjustments of $287,000 appears on Page 2 of 2 of Schedule GSW-12 along with the adjustments to revenues, operating and maintenance expenses, taxes other than income taxes and income taxes. The pro forma depreciation and amortization expense applicable to the Missouri gas operations is $6,226,000 for the twelve months ended December 31, 2002.

Q. What does Schedule GSW-9 present?

A. Taxes other than income taxes for the Missouri gas operations for the twelve months ended December 31, 2002, both book and pro forma, are presented on Schedule GSW-9. The pro forma adjustments are explained on Schedule GSW-12, Page 2 of 2. The pro forma taxes other than income taxes are $5,164,000 for the Missouri gas operations for the twelve months ended December 31, 2002.

Q. What is Schedule GSW-10?

A. Schedule GSW-10 shows the derivation of the federal and state income tax provisions for the test year ended December 31, 2002 reflecting the Missouri gas operations on a per books and pro forma basis. The pro forma adjustments are explained on Schedule GSW-12, Page 2 of 2.

Q. What is Schedule GSW-11?

A. Schedule GSW-11 develops the federal and state income tax provisions for the test year ended December 31, 2002 at the requested return on rate base of 9.577%. The direct testimony of Company witness Michael G. O'Bryan contains the development of the recommended 9.577% return on rate base. The total provision for income taxes applicable to the Missouri gas operations for the twelve months ended December 31, 2002 at the proposed return of 9.577% is $8,741,000.

Q. Please explain Schedule GSW-12.

A. Page 1 of 2 of Schedule GSW-12 shows operating revenue, operating expenses and net operating income per books and the pro forma adjustments required for the determination of pro forma operating revenue, pro forma operating expenses and pro forma net operating income. Page 2 of 2 of Schedule GSW-12 explains the pro forma adjustments.

Adjustment 1 reflects the elimination of the revenue add on taxes of $5,590,000 from operating revenues. The revenue add on taxes are remitted to the various taxing entities by the Company. Therefore, the revenue add on taxes are not operating revenues of the Company.

Adjustment 2 reflects the elimination of the unbilled revenue at December 31, 2002 of $387,000. Since the unbilled revenues for the twelve months ended December 31, 2002 were negative, the revenues are increased to eliminate the unbilled revenues. The normalized revenues developed by Company witness James R. Pozzo are equal to twelve months of revenues.

Adjustment 3 is a net decrease in operating revenues of $63,579,000 to reflect the elimination of the operating revenue associated with gas costs that are collected through the Company's tariff Rider A, Purchased Gas Adjustment (PGA). This proceeding involves a request for an increase in the Company's Missouri gas base rates.

The Sales for Resale revenues of $11,000 are eliminated in Adjustment 4, as this proceeding involves only the Company's Missouri gas retail operations.

Adjustment 5 decreases revenues by $1,068,000 to synchronize the book revenues with the revenues developed by Company witness James R. Pozzo in his billing unit rate analysis.

Adjustment 6 is a net decrease in operating revenue of $87,000 to reflect the impact of normal weather on revenues. The direct testimony of Company witness James R. Pozzo explains the development of this adjustment to operating revenue.

Adjustment 7 eliminates $63,706,000 of cost for purchased gas and other related costs and expenses that are collected through the PGA. This adjustment is required due to Adjustment 3. The difference between this adjustment and Adjustments 3, whether positive or negative, is accounted for by a PGA Actual Cost Adjustment (ACA) reconciliation factor.

Adjustment 8 increases labor costs by $142,000 to reflect annualized wage increases effective October 1, 2002 of 3.00% for Local 2 gas workers, April 1, 2002 of 3.0% for Local 702 gas workers, July 1, 2002 of 3% applicable to office personnel in Local 1455 and April 1, 2002 of 3.87% for management employees. The Company is currently negotiating new contracts with Local 702 and Local 1455. The current contracts expire on March 31 and June 30, 2003. If new contracts are signed and include wage increases, the Company will update its cost of service to include these additional wage increases.

In December 2002, 552 Ameren employees accepted a voluntary retirement program, Adjustment 9 reflects the net potential labor savings of $737,000 applicable to Missouri gas operations from the voluntary retirement program less the required back fill of 76 positions.

Adjustment 10 increases the Customer Accounts Expenses to reflect interest expense of $28,000 at the 5.25% rate on the Customer Deposits that was deducted from rate base. This rate reflects the Prime Rate as of the last business day in November 2002 plus one percent per the Stipulation and Agreement in MPSC Case No. EC-2002-1, and as proposed by Company witness Wilbon L. Cooper in his direct testimony.

Adjustment 11 reflects the anticipated decreases in pensions and other employee benefits of $340,000 based on the year 2003 budget. The 2003 budget reflects the impact of the net labor reductions due to the voluntary retirement program as well as the labor wage increases.

Adjustment 12 increases expenses by $175,000 to reflect the three-year amortization of the estimated expenses for the outside attorneys and consultants and the travel expenses of Company witnesses required to prepare and present this case.

Adjustment 13 increases expenses by $580,000 for the three year amortization of the costs of the special termination benefits associated with the pension and post-retirement benefit plans related to the voluntary retirement program applicable to the Missouri gas operations. The net potential labor savings from the voluntary retirement program in Adjustment 9 exceed the total costs of the special termination benefits in just over two years.

Adjustment 14 increases the depreciation expense by $182,000 to reflect a full year's depreciation on the December 31, 2002 depreciable plant balances reflecting the current depreciation rates.

Adjustment 15 reflects the net increase in depreciation expense of $105,000 to reflect a full year's depreciation on the pro forma plant additions at the current depreciation rates less the annual depreciation expense applicable to the Jefferson City Propane Plant that is being retired from plant in service.

Adjustment 16 increases social security taxes by $11,000 to reflect the pro forma labor increases in Adjustment 8.

Adjustment 17 decreases social security taxes by $56,000 to reflect the potential net labor savings due to the voluntary retirement program in Adjustment 9.

Adjustment 18 eliminates the revenue add on taxes of $5,501,000 from taxes other than income taxes. Adjustment 1 eliminated the revenue add on taxes from operating revenue. Therefore, it is necessary to also eliminate them from the taxes other than income taxes to maintain the proper matching between revenues and expenses.

Adjustment 19 decreases income taxes by $319,000 for the effect on net operating income of Adjustments 1 through 18.

Adjustment 20 reduces income taxes by $27,000 for the elimination of miscellaneous non-operating income and deductions.

Adjustment 21 adjusts the interest expense deduction to reflect the embedded cost of long-term debt at December 31, 2002 and results in a reduction in the income taxes of $562,000.

Adjustment 22 is an increase in income taxes of $7,000 from eliminating the deduction for unbilled gross receipts tax.

Adjustment 23 increases income taxes by $1,989,000 to eliminate the negative current income taxes.

Q. Why is it necessary to make pro forma adjustments to the test year?

A. It is an axiom in rate making that rates are made for the future. In order for newly authorized rates to have the opportunity to produce the allowed rate of return during the period they are in effect, it is necessary that the test period be representative of future operating conditions. This requires adjustments to reflect any known changes that will occur.

Q. What is the overall impact on net operating revenue of the pro forma adjustments you have made?

A. The overall impact on net operating revenue as indicated on Schedule GSW-12, Page 1 of 2, is to decrease net operating revenue from $1,161,000 to ($758,000). This is a net decrease of $1,919,000 in net operating revenue.

Q. What is the rate of return on net original cost rate base for the pro forma twelve months ended December 31, 2002?

A. As indicated on Schedule GSW-12, Page 1 of 2, the rate of return on net original cost rate base is (0.416%). This negative .416% return on the Missouri gas pro forma rate base compared to the 9.577% rate of return on rate base recommended by Company witness Michael G. O'Bryan supports this rate increase filing.

Q. What is shown on Schedule GSW-13?

A. Schedule GSW-13 presents the components of the net original cost rate base and the test year revenue requirement for the Company's Missouri gas operations. The revenue requirement including the pro forma adjustments summarized on Schedule GSW-12 with the income taxes and return calculated at the 9.577% recommended rate of return on rate base is $68,567,000 or $68,910,000 when adjusted to reflect additional uncollectible revenues. This is $26,730,000 more than the pro forma operating revenues at present rates.

Q. What is the rate of return that will be realized from sales to Missouri gas customers after giving effect to the proposed rate increase?

A. The rate of return is 9.577% on net original cost rate base.

Q. Is the Company planning to file an application for an Accounting Authority Order ("AAO") from the Commission?

A. Yes. The Company is planning to file an application for an AAO with the Commission that will permit the Company to defer the expenses associated with gas safety projects. The Company will be requesting that this AAO be effective at the end of the update period in this case, which the Company has proposed to be June 30, 2003.

Q. Does this conclude your direct testimony?

A. Yes, it does.

QUALIFICATIONS OF GARY S. WEISS

My name is Gary S. Weiss and my business address is One Ameren Plaza, 1901 Chouteau Avenue, St. Louis, MO 63103. I reside in St. Louis County, Missouri.

My educational background consists of a Bachelor of Science Degree in Business Management from Southwest Missouri State University received in 1968 and a Masters in Business Administration from Southern Illinois University at Edwardsville received in 1977.

I was employed by Union Electric Company in June of 1968 and was employed continuously until January 1, 1998, except for a two-year tour of duty with the United States Army. Effective with the January 1998 merger of Union Electric Company and CIPSCO, Inc. into the Ameren Corporation, I assumed employment with Ameren Services Company. My work experience started at Union Electric Company as an Accountant in the Controller's function. I worked as an accountant in the Internal Audit Department, General Accounting Department, and Property Accounting Department from 1968 through 1973. In 1974, I was promoted to a Senior Accountant in the Internal Audit Department. In 1976, I was promoted to Supervisor in the Rate Accounting Department. The Rate Accounting Department was combined with the Plant Accounting Department in 1990 to form the Plant and Regulatory Accounting Department. In December 1998, the Regulatory Accounting Section and I were made a part of the Financial Communications Department. In October 2001, Regulatory Accounting and I became a direct report to the Controller. Effective February 16, 2003, I was promoted to Director of Regulatory Accounting and Depreciation.

My duties as Director of Regulatory Accounting and Depreciation include preparing cost of service studies by type of utility and regulatory jurisdiction and developing accounting exhibits and testimony for use in applications for rate changes for AmerenUE and its affiliates, Central Illinois Public Service Company, doing business as AmerenCIPS and Central Illinois Light Company doing business as AmerenCILCO. I provide assistance to the Controller regarding: (1) rate case and regulatory accounting, (2) the need for and the timing of rate changes, and (3) the effect on financial forecasts of proposed rate changes. I conduct studies to determine the effect on filed tariffs and operating income of various accounting policies and practices, analyze the results and suggest appropriate rate changes. I prepare regularly required reports and exhibits for the various regulatory commissions. I provide data, answer inquiries, arrange meetings, and otherwise assist representatives of regulatory commissions in conducting their audits and reviews. I am also responsible for filing various reports and requests with the United States Securities and Exchange Commission. In addition I oversee the Company's depreciation accounting and the Service Request operations of Ameren Services.

I have submitted testimony concerning cost of service before the Missouri Public Service Commission, the Illinois Commerce Commission, the Iowa State Commerce Commission, and the Federal Energy Regulatory Commission. I have also provided antitrust testimony before the Federal Court.

Witness:	Gary S. Weiss
Type of Exhibit:	Direct Testimony
Sponsoring Party:	Union Electric Company
Case No.:	

List of Schedules

Schedule No.	Description of Schedule
Schedule GSW-1	Original Cost of Plant, per books and pro forma, for the Missouri jurisdictional gas investment at December 31, 2002, by functional classification.
Schedule GSW-2	Reserves for Depreciation and Amortization, per books and pro forma, for the Missouri jurisdictional gas plant at December 31, 2002, by functional classification.
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Schedule GSW-4	Average Prepayments applicable to Missouri gas operations for the thirteen-months ended December 31, 2002.
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Schedule GSW-7	Missouri Jurisdictional Gas Operating and Maintenance Expenses, per books and pro forma, for the twelve months ended December 31, 2002.
Schedule GSW-8	Missouri Jurisdictional Gas Depreciation and Amortization Expense, per books and pro forma, for the twelve months ended December 31, 2002.

Witness:	Gary S. Weiss
Type of Exhibit:	Direct Testimony
Sponsoring Party:	Union Electric Company
Case No.:	

List of Schedules (Continued)

Schedule No	Description of Schedule
Schedule GSW-9	Taxes Other Than Income Taxes for Missouri gas operations, per books and pro forma, for the twelve months ended December 31, 2002.
Schedule GSW-10	Income Tax Calculation for Missouri gas operations per books and pro forma at present rates for the twelve months ended December 31, 2002.
Schedule GSW-11	Income Tax Calculation for Missouri gas operations at the claimed rate of return for the twelve months ended December 31, 2002.
Schedule GSW-12	Summary and explanation of Missouri jurisdictional gas Operating Revenue and Expense Pro Forma Adjustments made to the test year, the twelve months ended December 31, 2002.
Schedule GSW-13	Missouri Jurisdictional Gas Net Original Cost Rate Base and Total Revenue Requirement for the pro forma twelve months ended December 31, 2002.

AmerenUE
ORIGINAL COST OF PLANT BY FUNCTIONAL CLASSIFICATION
MISSOURI GAS OPERATIONS
AT DECEMBER 31, 2002
($000)

Line	Account Name	Total Per Books	Pro Forma Adjustments (1)	Adjusted Total
1	Intangible Plant	$ -	$ -	$ -
2	Production Plant	2,347	(828)	1,519
3	Transmission Plant	5,061	(2)	5,059
4	Distribution Plant	220,724	4,956	225,680
5	General Plant	10,550	4,928	15,478
6	Total Missouri Gas Plant	$ 238,682	$ 9,055	$ 247,737

(1) Details of pro forma adjustments per SCHEDULE GSW-1, page 2.

AmerenUE
EXPLANATION OF PRO FORMA ADJUSTMENTS TO PLANT
MISSOURI GAS OPERATIONS
AT DECEMBER 31, 2002
($000)

Line					Amount
1	(1)	Allocate portions of former subsidiary general facilities applicable to Missouri gas operations. Such fa			$ 475
2		for convenience, are recorded as electric plant, but are commonly used for electric and gas operations			
3		Method of Determination			
4		These items are allocated on the basis of direct operating payroll.			
5			Former Subsidiary		
6		Allocation Percentages	Facilities		
7		Missouri Gas		3.36%	
8		Electric and Illinois Gas		96.64%	
9		Total		100.00%	
10		Allocable Balances	$	14,125	
11		Allocated Amount	$	475	
12	(2)	Allocate portions of the original cost of multi-use general facilities applicable to Missouri gas operation:			$ 4,480
13		facilities, for convenience, are recorded as electric plant, but are commonly used for electric and gas operations.			
14		Method of Determination			
15		These items are allocated on the basis of direct operating payroll.			
16			St. Louis Area		
17		Allocation Percentages	Facilities		
18		Missouri Gas		3.34%	
19		Electric and Illinois Gas		96.66%	
20		Total		100.00%	
21		Allocable Balances	$	134,143	
22		Allocated Amount	$	4,480	
23	(3)	Eliminate plant balances for certain accounts which should have zero balances			$ (39)
24		Account 366	$	(2)	
25		Account 387	$	(10)	
26		Account 399	$	(27)	
27		Total	$	(39)	
28	(4)	Eliminate plant balances related to retired Jefferson City Propane Plant.			$ (828)
29		Account 304	$	(3)	
30		Account 305	$	(36)	
31		Account 311	$	(789)	
32		Total	$	(828)	
33	(5)	Additional distribution plant facilities through 6/30/2003.			4,966
34		Account 376	$	3,606	
35		Account 378	$	10	
36		Account 380	$	1,289	
37		Account 383	$	62	
38		Total	$	4,966	
39		Total Pro Forma Adjustments			$ 9,055

AmerenUE
RESERVES FOR DEPRECIATION AND AMORTIZATION BY FUNCTIONAL CLASSIFICATION
MISSOURI GAS OPERATIONS
AT DECEMBER 31, 2002
($000)

Line		Total Per Books	Pro Forma Adjustments (1)	Adjusted Total
1	Intangible Plant	$ -	$ -	$ -
2	Production Plant	928	(475)	453
3	Transmission Plant	1,129	(0)	1,129
4	Distribution Plant	66,561	123	66,683
5	General Plant	4,028	1,374	5,402
6	Total	$ 72,646	$ 1,022	$ 73,668

(1) Details of pro forma adjustments per SCHEDULE GSW-2, page 2.

AmerenUE
EXPLANATION OF PRO FORMA ADJUSTMENTS TO ACCUMULATED RESERVES
MISSOURI GAS OPERATIONS
AT DECEMBER 31, 2002
($000)

Line				Amount
1	(1)	Allocate portions of the reserves for depreciation for multi-use general facilities that are		
2		applicable to Missouri gas operations. Such reserves, for convenience, are carried as		
3		electric plant reserves, but the facilities involved are commonly used for electric and		
4		gas operations.		
5		Portion applicable to Missouri gas operations		$ 1,374
6		Method of Determination		
7		The reserves for depreciation applicable to the above facilities are allocated to electric		
8		and gas operations in proportion to the allocations of the original cost of such facilities.		
9	(2)	Eliminate plant balances for accounts which should have zero balances		$ (1)
10		Account 366	$ (0)	
11		Account 387	$ (1)	
12		Total	$ (1)	
13	(3)	Eliminate plant balances related to retired Jefferson City Propane Plant.		$ (475)
14		Account 304	$ -	
15		Account 305	$ (18)	
16		Account 311	$ (457)	
17		Total	$ (475)	
18	(4)	Additional depreciation associated with plant in service at 6/30/2003		124
19		Account 376	$ 87	
20		Account 378	$ 0	
21		Account 380	$ 36	
22		Account 383	$ 1	
23		Total	$ 124	
24		Total Pro Forma Adjustments		$ 1,022

AmerenUE
AVERAGE MATERIALS AND SUPPLIES
AND GAS INVENTORIES
APPLICABLE TO MISSOURI GAS OPERATIONS
THIRTEEN MONTHS ENDED DECEMBER 31, 2002
($000)

Line		Total Per Books	Pro Forma Adjustments (1)	Adjusted Total
1	General Materials & Supplies	$ 1,735	$ -	$ 1,735
	Propane			
2	Jefferson City	176	(176)	-
3	Cape Peak Shave	120	-	120
4	Total Propane	296	(176)	120
5	Gas Stored Underground	14,055	-	14,055
6	Total	$ 16,086	$ (176)	$ 15,910

(1) Remove the propane inventory at the Jefferson City Propane Plant as the plant is being retired.

AmerenUE
AVERAGE PREPAYMENTS
APPLICABLE TO MISSOURI GAS OPERATIONS
THIRTEEN MONTHS ENDED DECEMBER 31, 2002
($000)

Line		Total
1	Rents	$ 0
2	Insurance	1,852
3	Regulatory Commission Assessments	5
4	Fiber Optic Services	33
	Total	$ 1,890

AmerenUE
MISSOURI GAS OPERATIONS
CASH WORKING CAPITAL
TWELVE MONTHS ENDED 12/31/2002

	REVENUE LAG	EXPENSE LEAD	NET (LAG/LEAD)	FACTOR	TEST YEAR EXPENSE	CASH WORKING CAPITAL REQUIREMENT
OPERATING EXPENSES						
PENSIONS AND BENEFITS	38.010	(26.63)	11.38	0.0312	$ 2,891	$ 90
BASE PAYROLL	38.010	(10.16)	27.85	0.0763	7,148	545
FEDERAL TAX WITHHOLDINGS	38.010	(11.94)	26.07	0.0714	1,441	103
STATE TAX WITHHOLDINGS	38.010	(14.91)	23.10	0.0633	361	23
EMPLOYEE FICA TAXES	38.010	(11.94)	26.07	0.0714	379	27
FUEL	94.380	(29.23)	65.15	0.1785	63,706	11,371
OTHER O&M EXPENSES	38.010	(48.08)	(10.07)	(0.0276)	18,744	(517)
SUB-TOTAL					94,670	11,642
TAXES OTHER THAN INCOME						
FICA - EMPLOYER'S PORTION	38.010	(11.94)	26.07	0.0714	379	27
FEDERAL UNEMPLOYMENT TAXES	38.010	(59.57)	(21.56)	(0.0591)	5	-
STATE UNEMPLOYMENT TAXES	38.010	0.00	38.01	0.1041	-	-
CORPORATE FRANCHISE TAXES	38.010	75.47	113.48	0.3109	36	11
PROPERTY AND REAL ESTATE TAXES (1)	38.010	(187.03)	(149.02)	(0.4083)	4,495	(1,835)
SALES TAXES	21.890	(39.72)	(17.83)	(0.0488)	2,778	(136)
GROSS RECEIPTS TAXES	21.890	(75.12)	(53.23)	(0.1458)	5,501	(802)
SUB-TOTAL					13,193	(2,735)
TOTAL CASH WORKING CAPITAL REQUIREMENT						$ 8,907

Note: (1) The Property and Real Estate Taxes Excludes $250,000 Accrual for Gas Stored in Kansas as this is on appeal to the courts and not paid.

AmerenUE
OTHER RATE BASE ITEMS
MISSOURI GAS OPERATIONS
TWELVE MONTHS ENDED 12/31/2002
($000)

Line		Total
1	Customer Deposits	$ (536)
2	Customer Advances for Construction	(1,429)
3	Federal Income Tax Offset	12
4	State Income Tax Offset	14
5	Interest Expense Offset	115
	Accumulated Deferred Income Taxes	
6	Account 190	4,211
7	Account 282	(20,346)
8	Account 283	(384)
9	Total Deferred Taxes	(16,520)
10	Total Other Rate Base Items	$ (18,344)

AmerenUE
OPERATING & MAINTENANCE EXPENSES
MISSOURI GAS OPERATIONS
TWELVE MONTHS ENDED 12/31/2002
($000)

Line	Functional Classification	Per Books	Pro Forma Adjustments (1)	Adjusted Operating Expenses
1	Production	$ 64,501	$ (63,729)	$ 772
2	Transmission	284	(10)	275
3	Distribution	7,954	(282)	7,672
4	Customer Accounts	6,194	(69)	6,124
5	Customer Service & Information	340	(19)	320
6	Sales	144	(7)	138
7	Administrative & General	15,405	258	15,663
8	Total Missouri Gas Operating & Maintenance Expenses	$ 94,822	$ (63,859)	$ 30,964

(1) See SCHEDULE GSW-12 for explanation of pro forma adjustments.

AmerenUE
DEPRECIATION & AMORTIZATION EXPENSE
MISSOURI GAS OPERATIONS
TWELVE MONTHS ENDED 12/31/2002
($000)

Line		Total Per Books	Pro Forma Adjustments (1)	Adjusted Totals
1	Gas Plant	$ 5,817	$ 287	$ 6,104
2	General Plant - Apportioned	122	-	122
3	Total	$ 5,939	$ 287	$ 6,226

(1) See SCHEDULE GSW-12 for explanation of the pro forma adjustments.

AmerenUE
TAXES OTHER THAN INCOME TAXES
MISSOURI GAS OPERATIONS
TWELVE MONTHS ENDED 12/31/2002
($000)

Line	Description	Per Books	Pro Forma Adjustments (1)	Adjusted Totals
1	Social Security	$ 425	$ (46)	$ 379
2	Federal & Missouri Unemployment	5	-	5
3	Missouri Corporation Franchise	36	-	36
4	Missouri Real Estate Tax and Personal Proper	4,417	-	4,417
5	Other States Real Estate (Stored Gas)	328	-	328
6	Missouri Gross Receipts	5,501	(5,501)	-
7	Total	$ 10,711	$ (5,546)	$ 5,164

(1) See SCHEDULE GSW-12 for explanation of the pro forma adjustments.

AmerenUE
INCOME TAX CALCULATION
MISSOURI GAS OPERATIONS
TWELVE MONTHS ENDED 12/31/2002
($000)

Line		Per Books	Pro Forma Adjustments (1)	Pro Forma
1	Net Operating Income:	$ 1,161	$ (1,919)	$ (758)
	Non-Operating Income and Deductions			
2	Miscellaneous Interest Income	79	(79)	-
3	Miscellaneous Income Deductions	(9)	9	-
	Interest Charges			
4	Interest on Long-Term Debt	(2,228)	(1,641)	(3,869)
5	Amortization of Loss on Reacquired Debt	(58)	58	-
6	Amortization of Bond Discount	(23)	23	-
7	Other Interest Charges	(164)	164	-
8	Total Non-Operating Income and Deductions	(2,404)	(1,465)	(3,869)
9	Net Income From Operations:	(1,243)	(3,384)	(4,627)
10	Add:			
11	Provision for Current Income Taxes	(1,089)	1,089	-
12	Deferred Income Taxes - Net	650	-	650
13	Deferred Investment Tax Credit - Net	(67)	-	(67)
14	Total Income	(1,748)	(2,296)	(4,044)
15	Deductions:			
16	Tax Depreciation - Flow Through	(160)	-	(160)
17	Tax Depreciation - Accelerated	(9,838)	-	(9,838)
18	Removal Costs	(47)	-	(47)
19	Disallowance of Meals, etc.	5	-	5
20	Pension Expense Allowed/Disallowed	324	-	324
21	Book Depreciation and Amortization	6,297	-	6,297
22	FAS 106 Deduction	2,064	-	2,064
23	Customer Advances and CIA's	264	-	264
24	State Income Taxes	148	(148)	-
25	Unbilled Gross Receipts Taxes	(19)	19	-
26	Total Deductions	(963)	(129)	(1,091)
27	Total Taxable Income	(2,711)	(2,424)	(5,135)
28	Current Income Taxes			
29	Federal Income Taxes at 35.00%	(941)	941	-
30	State Income Tax at 6.25%	(148)	148	-
31	Total Provision for Current Income Taxes:	(1,089)	1,089	-
32	Deferred Income Taxes:			
33	Deferred Investment Tax Credit - Net	(67)	-	(67)
34	Accelerated Depreciation	2,025	-	2,025
35	Amortization of Accelerated Depreciation	(379)	-	(379)
36	Deferred Income Taxes - Other	(914)	-	(914)
37	Amort. Of Deferred Income Taxes - Other	(82)	-	(82)
38	Total Deferred Taxes:	583	-	583
39	Total Provision for Income Taxes:	$ (506)	$ 1,089	$ 583

(1) See SCHEDULE GSW-12 for explanation of pro forma adjustments.

AmerenUE
INCOME TAX CALCULATION AT PROPOSED RETURN
MISSOURI GAS OPERATIONS
TWELVE MONTHS ENDED 12/31/2002
($000)

Line		At Proposed Return of 9.577%	
1	Return on Rate Base @ 9.577%	$ 17,472	(1)
2	Miscellaneous Interest Income and Income Deductions	-	
	Interest Charges:		
3	Interest on Long-Term Debt (Rate Base x 2.121%)	(3,869)	
4	Other Interest Charges	-	
5	Total Non-Operating Income and Deductions	(3,869)	
6	Net Income From Operations:	13,602	
	Add:		
7	Provision for Current Income Taxes	8,158	
8	Deferred Income Taxes - Net	650	
9	Deferred Investment Tax Credit - Net	(67)	
10	Total Net Income	22,343	
	Other Deductions:		
11	Tax Depreciation - Flow Through	(160)	
12	Tax Depreciation - Accelerated	(9,838)	
13	Removal Costs	(47)	
14	Disallowance of Meals, etc.	5	
15	Pension Expense Allowed/Disallowed	324	
16	Book Depreciation and Amortization	6,297	
17	FAS 106 Deduction	2,064	
18	Customer Advances and CIA's	264	
19	Unbilled Gross Receipts Taxes	-	
20	Total Other Deductions:	(1,091)	
	Federal Income Taxes:		
21	Net Taxable Income	21,252	
22	Missouri Income Tax	1,108	
23	Federal Taxable Income	20,144	
24	Federal Income Taxes at 35.00%	7,050	
	State Income Taxes:		
25	Net Taxable Income	21,252	
26	Deduct 50% of Federal Income Tax	3,525	
27	Missouri Taxable Income	17,727	
28	State Income Taxes at 6.25%	1,108	
29	Total Provision for Current Income Taxes:	8,158	
	Deferred Income Taxes:		
30	Deferred Investment Tax Credit - Net	(67)	
31	Accelerated Depreciation	2,025	
32	Amortization of Accelerated Depreciation	(379)	
33	Deferred Income Taxes - Other	(914)	
34	Amort. Of Deferred Income Taxes - Other	(82)	
35	Total Deferred Taxes:	583	
36	Total Provision for Income Taxes	$ 8,741	

(1) See SCHEDULE GSW-13.

AmerenUE
SUMMARY OF MISSOURI GAS OPERATIONS PRO FORMA REVENUE AND EXPENSES
TWELVE MONTHS ENDED 12/31/2002
($000)

Line			Operating Revenue	Production	Transmission	Distribution	Customer Accounts	Customer Service	Sales	Admin. & General	Depreciation & Amortization	Taxes, Other	Income Taxes	Total Oper. Expenses	Net Oper. Revenue
1		Revenue & Expenses - Per Book	$ 112,128	$ 64,501	$ 284	$ 7,954	$ 6,194	$ 340	$ 144	$ 15,405	$ 5,939	$ 10,711	$ (506)	$ 110,966	$ 1,161
2		Pro Forma Adjustments													
3	(1)	Eliminate revenue add-on taxes	(5,590)												(5,590)
4	(2)	Eliminate the unbilled revenues	387												387
5	(3)	Remove the PGA Revenue	(63,579)												(63,579)
6	(4)	Remove Sales for Resale	(11)												(11)
7	(5)	Reflect Billing Units at current rates	(1,068)												(1,068)
8	(6)	Adjust revenue to reflect weather nornalized sale:	(87)												(87)
9	(7)	Eliminate purchased gas expense		(63,706)										(63,706)	63,706
10	(8)	Increase labor expense to normalize the		5	2	85	21	3	1	25				142	(142)
11		2002 wage and salary increases													
12	(9)	Reflect potential net labor savings from VRP		(28)	(11)	(367)	(118)	(23)	(8)	(182)				(737)	737
13	(10)	Reflect 5.25% interest on customer deposits					28							28	(28)
14	(11)	Net decrease in employee benefits to reflect								(340)				(340)	340
15		the Year 2003 forecast													
16	(12)	Amortize rate case expense over 3 years			-					175				175	(175)
17	(13)	Increase expense to reflect three year								580				580	(580)
18		amortization of VRP costs.													
19	(14)	Adjust depreciation expense to annualize									182			182	(182)
20		book depreciation													
21	(15)	Adjust depreciation expense for plant additions									105			105	(105)
22		and retirements													
23	(16)	Increase social security taxes for										11		11	(11)
24		for wage and salary increases													
25	(17)	Reduce social security taxes for net VRP savings										(56)		(56)	56
26	(18)	Eliminate revenue add-on taxes										(5,501)		(5,501)	5,501
27		from Expenses													
28		Total Pro Forma Adjustments before	(69,948)	(63,729)	(10)	(282)	(69)	(19)	(7)	258	287	(5,546)	0	(69,118)	(831)
29		Income Taxes													
30		Pro Forma Balances before	42,179	772	275	7,672	6,124	320	138	15,663	6,226	5,164	(506)	41,849	330
31		Income Taxes													
32		Income Tax Adjustments													
33	(19)	Effect of Pro Forma Adjustments											(319)	(319)	319
34		on Net Operating Income (1 through 18 above)													
35	(20)	Eliminate misc. non-operating income & deductions											(27)	(27)	27
36	(21)	Adjust for interest synchronization											(562)	(562)	562
37	(22)	Eliminate unbilled G.R. tax deduction											7	7	(7)
38	(23)	Eliminate negative current income taxes											1,989	1,989	(1,989)
39		Pro Forma Balances	$ 42,179	$ 772	$ 275	$ 7,672	$ 6,124	$ 320	$ 138	$ 15,663	$ 6,226	$ 5,164	$ 583	$ 42,937	$ (758)
40		Net Original Cost Rate Base													$ 182,433
41		Rate of Return on Net Original Cost Rate Base													-0.416%

AmerenUE
MISSOURI GAS OPERATIONS
EXPLANATION OF PRO FORMA ADJUSTMENTS
($000)

Line		Pro Forma Adjustments		Amount
1		Operating Revenue		
2	(1)	Eliminate revenue add-on taxes	$	(5,590)
3	(2)	Eliminate the unbilled revenues		387
4	(3)	Remove the PGA revenue		(63,579)
5	(4)	Remove Sales for Resale revenue		(11)
6	(5)	Reflect billing units at current rates		(1,068)
7	(6)	Adjust revenue to reflect weather normalized sales		(87)
8		Total Pro Forma Adjustments to Operating Revenue	$	(69,948)
9		Operating Expenses		
10	(7)	Eliminate cost of purchased gas and other related costs	$	(63,706)
11		and expenses that are collected through the PGA		
12	(8)	Increased labor costs to annualize wage and salary increases		142
13	(9)	Reflect potential labor savings from VRP		(737)
14	(10)	Increase customer accounts expense for interest at 5.25%		28
15		on customer deposits		
16	(11)	Net decrease in employee benefits based on the Year 2003		(340)
17		forecast		
18	(12)	Increase in administrative and general expense to include		175
19		three year amortization of rate case expenses		
20	(13)	Increase in administrative & general expense to reflect		580
21		three year amortization of VRP costs		
22		Total Pro Forma Adjustments to Operating Expenses	$	(63,859)
23		Depreciation and Amortization Expense		
24	(14)	Adjust depreciation expense to annualize book depreciation	$	182
25	(15)	Net increase in depreciation expense for plant additions/retirements		105
26		Total Pro Forma Adjustments to Depreciation and Amortization Expense	$	287
27		Taxes Other Than Income Taxes		
28	(16)	Increase social security tax to reflect wage and salary increases	$	11
29	(17)	Reduce social security tax to reflect net VRP labor savings		(56)
30	(18)	Eliminate revenue add-on taxes		(5,501)
31		Total Pro Forma Adjustments to Taxes Other Than Income Taxes	$	(5,546)
32		Total expense adjustments (before income taxes)	$	(69,118)
33		Income Taxes		
34	(19)	Adjust income taxes for Pro Forma adjustments (1) through (18) above	$	(319)
35	(20)	Eliminate misc. non-operating income & deductions		(27)
36	(21)	Adjust for interest synchronization		(562)
37	(22)	Eliminate unbilled G.R. tax deduction		7
38	(23)	Eliminate negative current income taxes		1,989
39		Total Pro Forma Adjustments to Income Taxes	$	1,089
40		Total Pro Forma Adjustments to Operating Expenses	$	(68,029)
41		Total Pro Forma Adjustments to Net Operating Income	$	(1,919)

AmerenUE
RATE BASE AND REVENUE REQUIREMENT
MISSOURI GAS OPERATIONS
TWELVE MONTHS ENDED 12/31/2002
($000)

Line			Amount
	Original Cost Rate Base:		
1	Original Cost of Property Devoted to Gas Operations	$	247,737
2	Reserves for Depreciation		73,668
3	Net Original Cost of Property Devoted to Gas Operations		174,069
4	Materials and Supplies		15,910
5	Prepayments		1,890
6	Cash Working Capital		8,907
7	Customer Deposits		(536)
8	Customer Advances for Construction		(1,429)
9	Federal Income Tax Offsets		12
10	State Income Tax Offsets		14
10	Interest Expense Offsets		115
11	Accumulated Deferred Taxes on Income		
12	Account 190		4,211
13	Account 282		(20,346)
14	Account 283		(384)
15	Total Original Cost Rate Base	$	182,433
	Operating Expenses:		
16	Production	$	772
17	Transmission		275
18	Distribution		7,672
19	Customer Accounts		6,124
20	Customer Service		320
21	Sales		138
22	Administrative and General		15,663
23	Total Operating and Maintenance Expenses		30,964
24	Depreciation and Amortization		6,226
25	Taxes Other than Income Taxes		5,164
	Income Taxes-Based on Claimed Rate of Return		
26	Federal		7,050
27	State - Missouri		1,108
28	Deferred Income Taxes		583
29	Total Income Taxes		8,741
30	Return @ 9.577%		17,472
31	Total Revenue Requirement Before Uncollectibles Gross-Up	$	68,567
32	Total Revenue Requirement After Uncollectibles Gross-Up	$	68,910
33	Operating Revenue (Pro Forma)		42,179
34	Revenue Deficiency After Uncollectibles Gross-Up (Note)	$	26,730

	Note:		
35	Revenue Deficiency Before Uncollectibles Gross-Up (line 31 - line 33)	$	26,388
36	Gross-Up with 1.28% Uncollectibles Rate (line 35 x 0.0128/(1-0.0128))		342
37	Revenue Deficiency After Uncollectibles Gross-Up (line 35 + line 36)	$	26,730