

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

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

THE OFFICE OF THE PUBLIC COUNSELS
STATEMENT OF POSITION ON THE ISSUES

COME NOW the Office of the Public Counsel and for its Statement of Positions on the Issues in this case, state as follows:

1. Union Electric Company d/b/a Ameren Missouri ("Ameren Missouri" or the "Company"), the Staff of the Missouri Public Service Commission ("Staff"), the Missouri Department of Economic Development – Division of Energy ("DE"), Renew Missouri Advocates d/b/a Renew Missouri, the National Housing Trust and the Office of the Public Counsel ("OPC") expect to file a nonunanimous Stipulation and Agreement ("Stipulation") in this case today.
2. OPC is a signatory to the Stipulation, which resolves all issues absent those issues of the Missouri School Boards Association ("MSBA").
3. OPC supports the provisions contained in the Stipulation.
4. OPC takes no position on the MSBA’s issue.

WHEREFORE, the OPC asks the Commission to accept its Statement of Positions on the issues.

Respectfully submitted,

OFFICE OF THE PUBLIC COUNSEL

BY: /s/ Lera L. Shemwell

Lera L. Shemwell

Senior Counsel (Bar #43792)

P. O. Box 2230

Jefferson City, MO 65102

(573) 751-5565 (Telephone)

(573) 751-5562 (Fax)

lera.shemwell@ded.mo.gov

CERTIFICATE OF SERVICE

The undersigned certifies that true and correct copies of the foregoing have been e-mailed or mailed, via first-class United States Mail, postage pre-paid, to counsel of record this 22th day of July, 2019.

/s/Lera L. Shemwell

EXHIBIT A

Summary of Amortizations

Pension Tracker Amortization – GR-2019-0077	(255,480)
OPEB Tracker Amortization – GR-2019-0077	(535,853)
Pension Undercollection Amortization – GR-2010-0363	39,169
OPEB Undercollection Amortization – GR-2010-0363	311,582
Over/Under Collected Amortization Non-Rate Base	(187,528)

EXHIBIT B

Summary of Balances of Amortizations

	Balances <u>At 5/31/2019</u>
Pension Tracker Amortization – GR-2019-0077**	(1,277,403)
OPEB Tracker Amortization – GR-2019-0077**	(2,679,264)
Pension Undercollection – GR-2010-0363**	195,844
OPEB Undercollection – GR-2010-0363**	1,557,908
Over/Under Collected Amortization Non-Rate Base	(856,827)

** Regulatory Assets/Liabilities that are included in rate base

EXHIBIT C

Summary of Depreciation Rates

AMEREN MISSOURI
GAS DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS AND
CALCULATED REMAINING LIFE ANNUAL ACCRUAL RATES AND AMOUNTS RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

	DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALV. % (3)	ORIGINAL COST AT 12/31/2014 (4)	BOOK RESERVE AT 12/31/2014 (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(17)
							AMOUNT (7)	RATE (8)=(7)/(4)	
DEPRECIABLE PLANT									
	TRANSMISSION PLANT								
367	MAINS	50 - R3	(5)	5,225,979	2,426,325	3,060,952	84,913	1.62	36.0
369	MEASURING AND REGULATING STATION EQUIPMENT	45 - R1.5	(5)	40,800	31,450	11,495	361	0.88	31.8
	TOTAL TRANSMISSION PLANT			5,266,879	2,457,776	3,072,447	85,274	1.62	
	DISTRIBUTION PLANT								
375	STRUCTURES AND IMPROVEMENTS	40 - R2	(5)	75,800	9,670	69,920	3,411	4.50	20.5
376	GAS MAINS	50 - R3	(5)	236,570,873	72,809,928	175,589,488	4,792,722	2.03	36.6
378	MEASURING AND REGULATING STATION EQUIP. - GENERAL	40 - R1	(5)	4,348,141	1,656,098	2,909,451	108,344	2.49	26.9
379	MEASURING AND REGULATING STATION EQUIP. - CITY GATE	40 - R1	(5)	497,212	146,905	375,167	12,802	2.57	29.3
380	SERVICES	40 - R2	(5)	119,831,472	61,350,295	64,472,751	2,130,713	1.78	30.3
381	METERS	28 - S0.5	0	20,104,994	1,955,925	18,149,069	1,117,998	5.56	16.2
383	HOUSE REGULATORS	41 - S2.5	(25)	14,889,714	4,039,188	14,572,955	541,086	3.63	26.9
385	INDUSTRIAL MEASURING AND REGULATING EQUIPMENT	35 - R1	0	1,324,296	449,192	875,105	33,656	2.54	26.0
	TOTAL DISTRIBUTION PLANT			397,642,503	142,417,201	277,013,906	8,740,732	2.20	
	GENERAL PLANT								
390	STRUCTURES AND IMPROVEMENTS	40 - R1	(5)	9,029,641	174,461	9,306,662	249,425	2.76	37.3
391	OFFICE FURNITURE AND EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	0	67,724	67,724	-	-	0.00	0.0
	AMORTIZED	15 - SQ	0	362,001	56,263	305,738	24,144	6.67	12.7
	TOTAL OFFICE FURNITURE AND EQUIPMENT			429,724	123,987	305,738	24,144	5.62	
391.2	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS								
	FULLY ACCRUED	FULLY ACCRUED	0	223,288	223,288	-	-	0.00	0.0
	AMORTIZED	5 - SQ	0	125,874	62,556	63,318	25,175	20.00	2.5
	TOTAL OFFICE FURNITURE AND EQUIPMENT - COMPUTERS			349,162	285,844	63,318	25,175	7.21	
392	TRANSPORTATION EQUIPMENT	11.5 - L3	12	7,202,721	2,608,055	3,730,339	515,822	7.16	7.2
393	STORES EQUIPMENT	FULLY ACCRUED	0	6,755	6,755	-	-	0.00	0.0
394	TOOLS, SHOP, AND GARAGE EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	0	1,277,100	1,277,100	-	-	0.00	0.0
	AMORTIZED	20 - SQ	0	1,846,139	761,874	1,084,265	92,308	5.00	11.7
	TOTAL TOOLS, SHOP, AND GARAGE EQUIPMENT			3,123,239	2,038,974	1,084,265	92,308	2.96	
395	LABORATORY EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	0	60,278	60,278	-	-	0.00	0.0
	AMORTIZED	20 - SQ	0	73,099	31,505	41,594	3,654	5.00	11.4
	TOTAL LABORATORY EQUIPMENT			133,377	91,783	41,594	3,654	2.74	

EXHIBIT C

Summary of Depreciation Rates (Continued)

AMEREN MISSOURI
GAS DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS AND
CALCULATED REMAINING LIFE ANNUAL ACCRUAL RATES AND AMOUNTS RELATED TO ORIGINAL COST AT DECEMBER 31, 2014

DEPRECIABLE GROUP		SURVIVOR CURVE	NET SALV. %	ORIGINAL COST AT 12/31/2014	BOOK RESERVE AT 12/31/2014	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE
							AMOUNT	RATE	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)/(4)	(9)=(6)/(7)	
396	POWER OPERATED EQUIPMENT	16 - S2.5	16	3,231,037	855,701	1,858,370	172,344	5.33	10.8
397	COMMUNICATIONS EQUIPMENT								
	FULLY ACCRUED		0	528,378	528,378	-	-	0.00	0.0
	AMORTIZED	15 - SQ	0	542,384	258,306	284,078	36,160	6.67	7.9
	TOTAL COMMUNICATIONS EQUIPMENT			1,070,762	786,684	284,078	36,160	3.38	
398	MISCELLANEOUS EQUIPMENT	15 - SQ	0	3,336	1,446	1,890	222	6.67	8.5
	TOTAL GENERAL PLANT			24,579,755	6,973,691	16,676,254	1,119,254	4.55	
	TOTAL DEPRECIABLE PLANT			427,489,137	151,848,667	296,762,607	9,945,260	2.33	
	AMORTIZATION ACCOUNTING ADJUSTMENT								
391	OFFICE FURNITURE AND EQUIPMENT				(66,560)		13,312 *		
391.2	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS				106,086		(21,217) *		
393	STORES EQUIPMENT				(1,965)		393 *		
394	TOOLS, SHOP, AND GARAGE EQUIPMENT				(275,173)		55,035 *		
395	LABORATORY EQUIPMENT				(15,099)		3,020 *		
397	COMMUNICATIONS EQUIPMENT				(116,660)		23,332 *		
398	MISCELLANEOUS EQUIPMENT				(629)		126 *		
	TOTAL AMORTIZATION ACCOUNTING ADJUSTMENT				(370,000)		74,000		
	ACCOUNTS NOT STUDIED								
305	STRUCTURES AND IMPROVEMENTS			-	(17,031)				
311	LIQUEFIED PETROLEUM GAS EQUIPMENT			-	(759,970)				
365.1	LAND AND LAND RIGHTS			1,282	-				
365.2	RIGHTS-OF-WAY			118,250	-				
366	STRUCTURES AND IMPROVEMENTS			-	3,497				
374	LAND AND LAND RIGHTS			1,656,776	-				
387	OTHER EQUIPMENT			-	(5,558)				
389	LAND AND LAND RIGHTS			2,174,227	-				
	TOTAL ACCOUNTS NOT STUDIED			3,950,535	(779,063)				
	TOTAL GAS PLANT			431,439,672	150,699,604		10,019,260		

* 5-year amortization of reserve related to the implementation of amortization accounting.