

Exhibit No.:
Issue: Revenues
Witness: Greg R. Meyer
Sponsoring Party: MoPSC Staff
Type of Exhibit: Direct Testimony
Case No.: GR-2007-0003
Date Testimony Prepared: 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. GR-2007-0003

Jefferson City, Missouri
December 2006

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. GR-2007-0003

AFFIDAVIT OF GREG R. MEYER

STATE OF MISSOURI)
)
COUNTY OF COLE) ss.

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 13 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 #06898978

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DIRECT TESTIMONY

OF

GREG R. MEYER

UNION ELECTRIC COMPANY

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CASE NO. GR-2007-0003

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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. GR-2007-0003**

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. GR-2007-0003, have you made an examination of
4 the books and records of Union Electric Company, d/b/a AmerenUE (Union Electric, UE, or
5 Company)?

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

7 Q. What are your responsibilities in this case?

8 A. I am responsible for annualizing the Staff's residential and general service
9 revenues which includes eliminating the cost of natural gas, removing gross receipts taxes and
10 eliminating the unbilled revenue adjustment from the test year.

11 **EXECUTIVE SUMMARY**

12 Q. Please summarize your testimony.

13 A. The Staff's revenue requirement for this case ranges from \$2.2 million to
14 \$3.4 million based on a return of equity from 9.00% to 9.75% as presented in the testimony of
15 Staff rate of return consultant Stephen G. Hill. The Staff's cost of service addresses all major
16 aspects of UE's operations.

17 The Staff's annualized revenues in this case are based on a thirty-year normal weather
18 calculation from two weather stations located in Missouri. The Company operates in three
19 regions. The Southeast region includes the City of Cape Girardeau and its surrounding area.
20 The Southeast region is served by Texas Eastern Transmission Corporation (Texas Eastern)
21 and Natural Gas Pipeline Company of America (Natural Gas) pipelines. The Central region
22 consists primarily of the Cities of Wentzville, Columbia, Jefferson City and their surrounding
23 areas. The Central region is served by Panhandle Eastern Pipeline Company (Panhandle).

1 The last region which UE operates in is referred to as the Rolla region. This region serves the
2 City of Rolla and the surrounding area. The Rolla region is served by Panhandle. The Staff
3 annualized gas revenues based on the customer growth or loss that has occurred, in the three
4 districts, in which UE operates, based on historical analysis of customer levels. The Staff
5 removed gas costs from both the expenses and revenues of the Company's books in order to
6 present the Staff's cost of service (revenue requirement) on a margin basis. Gas costs are
7 addressed by the Staff's Procurement Analysis Department on an annual basis separate and
8 distinct from rate cases. The Staff also removed gross receipts tax from expenses and
9 revenues of the Company's books. The Staff's revenue requirement recommendation is based
10 on the revenues absent any taxes that are added onto a customer's bill.

11 **OVERVIEW**

12 Q. Please describe the Staff's audit.

13 A. The Staff's audit was based on a test year ending June 30, 2006, with an update
14 period ending September 30, 2006. The results of the Staff's audit are summarized in the
15 Staff's Accounting Schedules and specifically the revenue requirement is calculated and
16 presented on Schedule 1. Accounting Schedule 1 depicts that the Staff's revenue requirement
17 is approximately \$2.2 million to \$3.4 million on an annual basis. Please refer to Schedule 2,
18 attached to this direct testimony, for a listing of the Staff members who filed direct testimony
19 in this case and their issues. In addition the Staff will true-up the additional MISO revenues
20 and expenses incurred through the twelve months ending December 2006.

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

22 A. The Company requested that the annual revenues of AmerenUE be increased
23 by approximately \$11 million per year.

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

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

5 1. Line 1- Level of Annualized Revenues

6 2. Line 2- Amount of Profit included in Staff's revenue requirement

7 3. Line 3- Level of annual interest expense

8 4. Line 4- Annual payroll expense

9 5. Line 5- Annual depreciation expense

10 6. Line 6- Net plant investment from which the rate of return is applied.

11 7. Line 7- The Staff has included a tracking mechanism in this case for
12 pensions and other post retirement employee benefits

13 **REVENUES**

14 Q. Please give a general description of the territories served by UE's Missouri gas
15 operations.

16 A. UE's Missouri gas operations consists of three regions, the Central region, the
17 Southeast region, and the Rolla region. In May 2004, the Company acquired from Aquila an
18 area which serves the Rolla, Salem and Owensville areas (Rolla region). This area is
19 predominately served by Panhandle. The Central region consists primarily of the Cities of
20 Wentzville, Columbia, Jefferson City and also includes the surrounding areas. Panhandle
21 Eastern Pipeline Company (Panhandle) serves the Central region. The Southeast region
22 includes the City of Cape Girardeau and its surrounding areas. The Southeast region is served

by the Texas Eastern Transmission Corporation (Texas Eastern) and Natural Gas Pipeline Company of America (Natural Gas) pipelines.

Each region serves four classes of customers: residential, general service, interruptible and transportation customers. The Staff annualized and normalized UE's revenues for each of the above customer classes. This testimony will address the annualizations for residential and general service customer class revenues.

Q. Please provide a general discussion of the Staff's annualization of revenues, including the Staff witnesses who performed the various revenue analyses.

A. Company's test year revenues, like its expenses, must be annualized and normalized in order to develop a cost of service that is representative of the Company's operations. In the area of revenues, the following Staff members have performed certain analyses or annualizations:

<u>Staff Member</u>	<u>Area of Analysis or Adjustment</u>
Curt Wells	Thirty-year weather normals
Jim Gray	Normalized usage per customer through regression analysis
Henry Warren	Allocation of general service normal volumes to rate blocks
Anne Ross	Transportation and Interruptible revenue analysis
Greg Meyer	Residential and General Service customer growth annualizations and revenue adjustments to support Staff witness Jim Gray

The majority of the Company's revenues are affected by weather. Staff witness Curt Wells of the Energy Department has developed weather normals from a 30-year analysis. Mr. Well's weather normals calculations were then given to Staff witness Gray of the Energy Department. Staff witness Jim Gray of the Energy department used Mr. Well's 30-year

1 weather normals calculations to develop normal gas usage (Ccf) by customer class and also
2 by month for the Staff's test year.

3 Staff witness Anne E. Ross, also of the Energy Department, analyzed the
4 Transportation and the Interruptible customer classes by individual customer. Through her
5 analysis, Ms. Ross can determine if customers have switched rate classes, come onto the
6 system as a new customer or reduced demand on the system by a significant amount. If any
7 of these three circumstances occurred, Ms. Ross developed an adjustment from the
8 Company's records.

9 I am sponsoring the application of the adjustments that were developed by Mr. Gray.
10 Mr. Gray will sponsor the methodology supporting the adjustments and I will sponsor the
11 development of the revenue adjustments and their relationship to the Staff's cost of service
12 calculation. Please refer to Mr. Gray's testimony for a more detailed discussion of his area.

13 I have also developed the revenue adjustments to reflect customer growth. The
14 Company's and Staff's test year was the 12 months ending June 30, 2006. The Staff has
15 updated the test year through September 30, 2006. I have calculated the customer growth
16 adjustments based on an analysis of the increase/decrease in customers through September 30,
17 2006. These adjustments were again based on normal gas usage per customer as developed
18 by Mr. Gray. A more complete discussion of the Staff's customer growth adjustments is
19 included later in this direct testimony.

20 In summary, the Staff's annualized revenues generally reflect the effects of the
21 following conditions:

- 22 1. Normalized Weather
- 23 2. Customer switching customer classes (rate switching)

3. Customer Growth

Q. What is the basis for pricing the revenue adjustments?

A. All revenue adjustments in the Staff's cost of service were priced on the margin (the total rate excluding PGA gas cost) included in the Company's tariffs. Therefore, no gas cost adjustments were made associated with the revenue adjustments.

Q. Why is it appropriate to adjust revenues for normalized weather?

A. Because a principal use of natural gas is for space heating, temperature levels experienced during any 12-month period could have a significant impact on the Company's revenues. If the overall temperature was unusually cold during the test period, the Company's revenues would be overstated in relation to normal weather. Conversely, if the overall temperature was unusually warm during the test period, the Company's revenues would be understated in relation to normal weather. Therefore, since the test year was warmer than normal, the Staff normalized revenues for weather to include the effects of above normal temperatures during the test year.

Q. What methodology did the Staff use to normalize weather?

A. The methodology and weather stations used by the Staff to normalize revenues for weather is discussed in the testimony of Staff witness Wells. Based on that analysis, the Staff has adjusted revenue to reflect the normalization of weather.

Q. Please describe the Staff's adjustments relating to weather normalization.

A. Staff witness Gray developed the monthly weather normalized Ccf sales per customer for the weather-sensitive customer classes during the Staff's test year. Generally, these classes consisted of the residential and general service customers. The weather normalized Ccf sales per customer were developed for each of the above customer classes for

1 the Southeast, Central, and Rolla regions of the Company. Mr. Gray adjusted the actual
2 monthly Ccf sales from the test year to reflect normalized weather. Staff adjustments S-1.4
3 and S-2.4 reflect the effect of weather normalization on revenues.

4 Q. Please explain what adjustments were made to test year ending June 30, 2006,
5 per book revenues.

6 A. The Staff made several adjustments to the starting point of Company's per
7 book revenues. Adjustments S-1.2, S-2.2 and S-3.1 remove the test year gross receipts taxes
8 from the operating revenues. Gross receipts taxes are not operating revenues for the
9 Company. The Company acts merely as a collecting agent and remits the taxes to the
10 appropriate taxing entities. The Staff also made adjustment S-15.1 to remove gross receipts
11 taxes from the Taxes Other Than Income Taxes line item of the expense portion of the income
12 statement. Gross receipts taxes are reported as both a revenue and expense item on the
13 Company's books. Therefore, both revenue and expense adjustments are necessary.

14 Staff adjustments S-1.3 and S-2.3 represent adjustments to eliminate unbilled revenues
15 from the test year. The unbilled revenue adjustment is made to reflect the Company's
16 revenues on a billed basis for the test year. In the Staff's test year, there will exist gas sales to
17 customers, at both the beginning and end of the test year, which either relate to usage periods
18 outside the test year or which will not be recognized on the bills. To recognize this usage,
19 companies generally book an unbilled adjustment to revenues. The purpose of the adjustment
20 is to reflect an estimate of what the actual revenues are for that month. For purposes of a rate
21 case, the adjustment for unbilled revenues must be eliminated from the Company's books, in
22 order to reflect revenues during the test year on a billed basis.

Staff adjustments S-1.1, and S-2.1 reduce test year revenues to eliminate recovery of gas costs. Similarly, Staff adjustment S-6.1 reduces expense to eliminate the amount of gas purchased during the test year. These adjustments allow the revenues to be calculated on a margin basis as detailed in the Company's tariffs.

Q. Please explain how the Staff annualized gas operating revenues for the residential and general service class customers.

A. The Staff's annualization of residential customer revenues contains two components, the base charge and the commodity charge. The base charge is the minimum monthly charge that UE assesses to a customer for supplying the gas service. The Staff's annualized base charge revenue is the sum of the 12 monthly levels of customers multiplied by the base charge. The commodity charge is the rate UE charges a customer for each Ccf of gas usage. Residential customers have only one commodity charge rate block, while general service customers in the Southeast and Central regions have two commodity charge rate blocks. For general service customers, in the Southeast and Central regions, block one represents usage of 0 through 7,000 Ccf and block two represents usage over 7,000 Ccf. The general service customers in the Rolla region have four commodity charge rate blocks.

To annualize the residential and general service commodity charge revenues, the monthly levels of customers were multiplied by Staff's normal usage per customer, based on normal weather, to derive monthly usages. Please refer to Staff witness Gray's direct testimony for the development of normal usage per customer based on normal weather. The residential normal monthly usages were then multiplied by the commodity charge to determine the monthly commodity charge revenues. For general service customers, the Staff allocated normal monthly usages to the different blocks using the Company's workpapers.

1 The sum of the 12 months was the Staff's annualized commodity revenue. The total
2 annualized revenue for the residential and general service class was calculated by adding the
3 annualized base charge revenues to the annualized commodity charge revenues.

4 Q. Please explain Staff adjustments S-1.5 and S-2.6 to the Company's Missouri
5 gas operating revenues.

6 A. Staff adjustments S-1.5 and S-2.6 reflect the dollar impact of customer growth
7 that UE experienced through the update period of September 30, 2006. These adjustments
8 reflect overall customer growth in the residential and general service customer class for the
9 Central, Southeast and Rolla regions. Annualized customer charge and customer base
10 revenues are derived after the annualized level of customers is determined.

11 Q. Please explain how the annualized level of customers was determined.

12 A. For each of the regions, the annualized level of customers was determined
13 differently due to differences in the fluctuations in the customer data over the last two to three
14 years. The Southeast and Central regions have reliable customer data since March of 2003,
15 while the data from the Rolla region only began in May 2004. The following discussions will
16 detail the Staff's approach for each region and for both the residential and general service
17 revenue classes.

18 Residential:

19 Southeast Region: The Staff observed that the customer base in this region has
20 declined over the last three years. The Staff used the customer level as of September 30,
21 2006, to determine the annualized level of customers. The Staff took the September monthly
22 level and multiplied that total by 12 to approximate a full year of customer bills.

1 Central region: The Staff discovered that the level of customers in this region
2 continues to increase over a previous 12-month period. In other words, the total customers for
3 the period October-September of one year are greater than the year before. The Staff further
4 studied this region and found that the relationship between the level of customers at
5 September of one year and the average level of customers for the next 12-month period are
6 highly correlated (approximately 97%). For example, the level of customers at September 30,
7 2005, was 97.4% of the average number of customers for the 12-month period ending
8 September 2006. This high degree of correlation existed for all three years of data available
9 for this region. The Staff developed its annualized customer level using this methodology
10 from the September 2006 level of customers.

11 Rolla region: As described earlier, the Rolla region only has data available
12 since May of 2004. There was a slight decrease in the level of customers when analyzing the
13 12-month periods ending September for each year. The data also showed unusual gains and
14 losses in customers from one month to another. The Staff assumes that these large variations
15 can be mostly attributed to differences in meter read cycle times between the months. The
16 Staff has determined that the actual level of customers which existed during the 12 months
17 ending September 30, 2006, should be used to annualize revenues.

18 General Services:

19 Southeast region: The Staff found that the customer levels in this region and class
20 fluctuated slightly both upward and downward on a 12-month basis for the last three years.
21 The total customer numbers were within approximately 300 customer bills on a 12-month
22 period. The Staff used the level of customers for the 12-months ending September 30, 2006.

1 Central region: The Staff observed the same characteristics in the general services
2 customers for this region as existed for the residential customers in the Central region. The
3 Staff determined the annualized level of customers for the general services class using the
4 same methodology described above for the residential class in the Central region.

5 Rolla region: The Staff observed minor fluctuations in the levels of customers
6 in this customer class for this region. The Staff used the test year level of customers to
7 annualize revenues.

8 Q. How was the annualized level of customers distributed over a 12-month
9 period?

10 A. The annualized customer levels were distributed in one of the following
11 manners:

12 1) a multi-year average of the customers monthly levels to the 12-month totals
13 of customers

14 2) through use of the actual distribution of the customers as they existed for the
15 12 months ending September 30, 2006

16 3) through use of the actual distribution of the customers as they existed for the
17 test year

18 Different distributions were used to correspond more closely to the methodology used
19 to determine the annualized level of customers.

20 Q. Why was it necessary to distribute the customers through a 12-month period?

21 A. Customer levels fluctuate during any calendar year. Generally, customer
22 levels are higher in the winter months and decrease during the summer months. Likewise,
23 normal usage per customer is greater in the winter months than in the summer months.
24 Distributing customers through the 12-month period enables the Staff to more accurately

1 annualize revenues. Once the annualized level of customers was determined, the Staff then
2 developed the annualized level of Ccfs for each district.

3 Q. How were the annualized levels of Ccfs developed?

4 A. The Staff multiplied the monthly customer levels by the normal Ccf sales per
5 customer by month to develop monthly Ccf sales levels. The Staff then priced monthly Ccf
6 sales using the Company's correct tariffs to develop an annualized level of Ccf sales revenues.

7 Q. How was the customer charge annualized?

8 A. The Staff multiplied the annualized level of customers by the monthly
9 customer charge to develop the annualized customer charge revenues.

10 Q. Please explain Staff adjustment to other revenues.

11 A. Staff adjustment S-4.1 increases other revenues to eliminate the book provision
12 for rate refunds. These refunds are included in the annual PGA review of the Company,
13 which are performed by the Staff's Procurement Analysis Department.

14 Q. Do you have any further discussions regarding revenues?

15 A. Yes. The Staff has not been able to address the special contract with the
16 University of Missouri-Columbia. The Staff intends to review the special contract provisions
17 and reserves the right to file supplemental direct testimony regarding this issue.

18 Q. Does this conclude your direct testimony?

19 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

COMPANYCASE 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 - Gas
Case No. GR-2007-0003
Staff Assignments

Staff Name	Issue
Allee, Anne	ACA Documentation
	Gas Inventory
Beck, Dan	Main Allocations
Began, Ed	CWC Categories & Lags
	Interest on Customer Deposits
	Other Rate Base Balances
	Plant & Reserve
	Property Taxes
	PSC Assessment
	Rate Case Expense
Cassidy, John	Environmental Cost
Ensrud, Mike	Miscellaneous Tariff Issues
Gibbs, Doyle	Accounting Runs
	OPEBs
	Pensions
Gray, Jim	Weather Normalization
Hagemeyer, Jeremy	Advertising
	Dues & Donations
	Insurance
	Leases
	Pay Stations
	Uncollectibles
Hanneken, Lisa	Benefits including Incentive Compensation
	Corporate Allocations
	Miscellaneous Expense Adjustment
	Payroll and Related Taxes
Hill, Stephen	Rate of Return
Mantle, Lena	Energy Eff. Cost Recovery
Mathis, Jolie	Depreciation
Meyer, Greg	Gas Revenues
Rackers, Steve	Income Taxes
Ross, Anne	Large Customer Annualization
	Rate Design
Solt, Tom	Class Cost of Service
Warren, Henry	Weather Normalization
Wells, Curt	Weather

AmerenUE
Case No. GR-2007-0003

1. Annualized Missouri Retail Revenues	\$	61,479,716
2. Profit	\$	9,933,136
3. Interest Expense	\$	5,034,934
4. Annualized Payroll	\$	12,623,987
5. Depreciation	\$	7,726,388
6. Net Investment in Plant	\$	208,632,832
7. Tracking mechanism for Pension & Other Post-retirement Employee Benefits		