

Exhibit No.:
Issue(s): Fuel Adjustment Clause
Witness: Martin J. Lyons, Jr.
Sponsoring Party: Union Electric Company
Type of Exhibit: Supplemental Testimony
Case No.: ER-2008-0318
Date Testimony Prepared: December 12, 2008

MISSOURI PUBLIC SERVICE COMMISSION

Case No. ER-2008-0318

SUPPLEMENTAL TESTIMONY

OF

MARTIN J. LYONS, JR.

ON

BEHALF OF

**UNION ELECTRIC COMPANY
d/b/a AmerenUE**

**St. Louis, Missouri
December, 2008**

1 SUPPLEMENTAL TESTIMONY

2 OF

3 MARTIN J. LYONS, JR.

4 CASE NO. ER-2008-0318

5 Q. Please state your name and business address.

6 A. My name is Martin J. Lyons, Jr. My business address is 1901 Chouteau
7 Avenue, St. Louis, Missouri 63103.

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

9 A. I am employed by Ameren Corporation, Union Electric Company d/b/a
10 AmerenUE and other Ameren subsidiaries as Senior Vice President and Chief Accounting
11 Officer.

12 Q. Are you the same Martin J. Lyons who filed direct, rebuttal and
13 surrebuttal testimonies in this case?

14 A. Yes, I am.

15 Q. What is the purpose of your supplemental testimony?

16 A. The purpose of my supplemental testimony is to address a certain fuel
17 adjustment clause issue.

18 Q. Mr. Lyons, when can an asset be recognized for an expected insurance
19 recovery under Generally Accepted Accounting Principles?

20 A. The accounting for such a claim is governed by Statement of Financial
21 Accounting Standards No. 5, "Accounting for Contingencies." A claim for loss recovery
22 can, under such standard, generally be recognized when it is probable to be realized.

23 Q. Mr. Lyons, how do you define probable?

1 A. In accounting practice, probable has generally been defined as a likelihood of
2 75% or greater.

3 **Q. Would the basis of such assessment be documented?**

4 A. Yes, in the accounting records of the company.

5 **Q. Does this conclude your supplemental testimony?**

6 A. Yes, it does.

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

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

Case No. ER-2008-0318

AFFIDAVIT OF MARTIN J. LYONS, JR.

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

Martin J. Lyons, Jr., being first duly sworn on his oath, states:

1. My name is Martin J. Lyons, Jr. I work in the City of St. Louis, Missouri, and I am employed by Ameren Corporation, Union Electric Company d/b/a AmerenUE and other Ameren subsidiaries as Senior Vice President and Chief Accounting Officer.

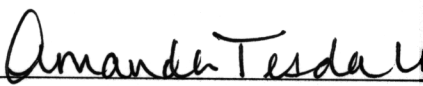
2. Attached hereto and made a part hereof for all purposes is my Supplemental Testimony on behalf of Union Electric Company d/b/a AmerenUE consisting of 2 pages, all of which have been prepared in written form for introduction into evidence in the above-referenced docket.

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



Martin J. Lyons, Jr.

Subscribed and sworn to before me this 12th day of December, 2008.



Notary Public

My commission expires:

