

Exhibit No.:
Issues: *Income Taxes and
Accumulated Deferred Income
Taxes In Rate Base*
Witness: *Stephen M. Rackers*
Sponsoring Party: *MOPSC*
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

STEPHEN M. RACKERS

**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

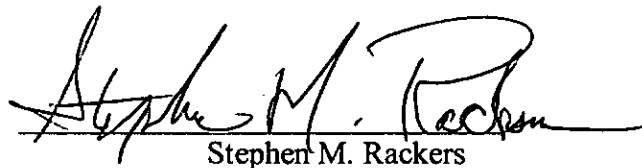
In the Matter of Union Electric Company)
d/b/a AmerenUE for Authority to File Tariffs)
Increasing Rates for Natural Gas Service)
Provided to Customers in the Company's)
Missouri Service Area.)

Case No. GR-2007-0003

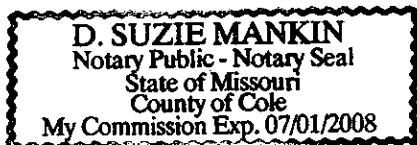
AFFIDAVIT OF STEPHEN M. RACKERS

STATE OF MISSOURI)
)
COUNTY OF COLE) ss.

Stephen M. Rackers, 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 7 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.


Stephen M. Rackers

Subscribed and sworn to before me this 15th day of December, 2006.




Notary Public

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DIRECT TESTIMONY OF

STEPHEN M. RACKERS

UNION ELECTRIC COMPANY
d/b/a AMERENUE

CASE NO. GR-2007-0003

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DIRECT TESTIMONY
OF
STEPHEN M. RACKERS
UNION ELECTRIC COMPANY
d/b/a AMERENUE
CASE NO. GR-2007-0003

Q. Please state your name and business address.

A. Stephen M. Rackers, 9900 Page Avenue, Suite 103, Overland, Missouri 63132.

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

A. I am employed by the Missouri Public Service Commission (Commission) as a Utility Regulatory Auditor V.

Q. Please describe your educational background.

A. I attended the University of Missouri – Columbia, where I received a Bachelor of Science degree in Business Administration with a major in Accounting in 1978. I have passed the Uniform Certified Public Accountant examination and am licensed to practice in the state of Missouri.

Q. What has been the nature of your duties while in the employment of this Commission?

A. I have conducted and assisted with the audits and examinations of the books and records of utility companies operating within the state of Missouri.

Q. Have you previously filed testimony before the Commission?

A. Yes, I have. Please refer to Schedule 1, attached to this direct testimony, for a list of cases in which I have previously filed testimony.

1 Q. With reference to Case No. GR-2007-0003, have you made an investigation of
2 the books and records of Union Electric Company d/b/a AmerenUE (AmerenUE or
3 Company)?

4 A. Yes, with the assistance of other members of the Commission Staff (Staff).
5 I reviewed Company workpapers and testimony, Company responses to Staff data requests as
6 well as to various data request responses provided to other parties participating in this rate
7 case, Ameren's most recent Annual Report to Shareholders and workpapers from the
8 Company's outside auditors. I obtained information from Company personnel during various
9 meetings as well as from the websites of the Company and the Federal Energy Regulatory
10 Commission. I also examined the Stipulation and Agreement as well as the Commission's
11 Report and Order from the most recent rate proceeding involving AmerenUE as part of Case
12 No. EC-2002-1.

13 **EXECUTIVE SUMMARY**

14 Q. Please discuss the areas you are responsible for in this case.

15 A. I am responsible for the Staff's calculation of income tax expense and the
16 deferred tax balance included in rate base.

17 Q. What Accounting Adjustments to the Income Statement are you sponsoring?

18 A. I am sponsoring the Staff's expense adjustments in Accounting Schedule 10,
19 Adjustments To Income Statement for:

20	Current Income Tax Expense	S-16-1
21	Deferred Income Tax Expense	S-17-1
22	Deferred Investment Tax Credit	S-18-1

1 Q. What Rate Base balances and Accounting Schedules are you sponsoring?

2 A. I am sponsoring the accumulated deferred income tax balance in Accounting
3 Schedule 2 – Rate Base. I am also sponsoring Accounting Schedule 11 – Income Tax.

4 **TEST YEAR AND TRUE-UP**

5 Q. What test year has the Staff utilized in this case?

6 A. The Staff has used a test year ending June 30, 2006, updated through
7 September 30, 2006.

8 Q. Is the Staff proposing a true-up audit in this case?

9 A. No. The parties have agreed and the Commission has ordered an update
10 through September 30, 2006 and no true-up.

11 **INCOME TAXES**

12 Q. Please discuss Accounting Schedule 11 – Income Taxes.

13 A. This schedule shows the calculation of current income taxes, based on the
14 Staff's adjusted net income for the test year from Accounting Schedule 10 - Income
15 Statement. Income taxes are computed for the adjusted test year and based on the low, mid
16 and high points of the range of the Staff's recommended rate of return.

17 Q. What adjustments were made to the net income from Accounting Schedule 10
18 to determine taxable income?

19 A. I adjusted the amount of net income from Accounting Schedule 10 to add back
20 any income tax expense to determine the net income before income taxes. From net income
21 before income taxes, I added back annualized depreciation expense and deducted tax straight-
22 line depreciation, incurred cost of removal and interest expense. For simplification of the tax
23 calculation, the Staff has not included a deduction associated with the difference between

1 accelerated depreciation and tax straight-line depreciation. This deduction would have no
2 effect on the total income tax expense, since the reduction in current income taxes would be
3 offset by an equal amount of increase in the deferred income taxes.

4 Q. Explain the Staff's add-back of annualized depreciation expense and deduction
5 of tax straight-line depreciation expense.

6 A. Book depreciation is calculated by multiplying the depreciation rates, approved
7 by the Commission, by the plant-in-service balances. A portion of this amount is reflected in
8 the income statement as an expense and a reduction to net income. A portion of the amount is
9 also capitalized as part of the cost of construction. The total amount of book depreciation
10 calculated is accumulated in the depreciation reserve, which is a reduction to the rate base.
11 As long as the plant remains in service, depreciation expense associated with the plant will
12 continue to be calculated.

13 For the purpose of calculating income taxes, however, the book depreciation is
14 generally reduced to reflect tax straight-line depreciation. This reduction is necessary to
15 reflect the fact that the plant balances for book depreciation (book bases) are larger than the
16 plant balances for tax depreciation (tax bases). The difference in book and tax bases exists
17 because certain costs are treated differently for book purposes than for tax purposes. An
18 example of this is the fact that some items were capitalized for book purposes, but were
19 deducted in the year incurred for tax purposes. The annualized depreciation expense also
20 includes a component for net salvage, which for the calculation of income tax, is only
21 deductible when incurred. To account for the difference in book and tax straight-line
22 depreciation, I have added back annualized depreciation and deducted tax straight-line
23 depreciation.

1 Q. How has the Staff calculated tax straight-line depreciation?

2 A. The Staff recalculated its annualized depreciation expense to remove the
3 component associated with net salvage, which is only deductible for income taxes when
4 incurred. I then developed a percentage based on the relationship of the tax basis to the book
5 basis of plant-in-service. This percentage multiplied by the annualized depreciation expense,
6 less the net salvage, equals tax straight-line depreciation.

7 Q. How did the Staff determine the net salvage deduction?

8 A. The Staff's determination of net salvage is based on the actual amount incurred
9 in 2005.

10 Q. Explain the Staff's deduction for interest expense.

11 A. The deduction for interest expense equals Staff's weighted cost of debt
12 multiplied by the rate base. This methodology synchronizes the tax deduction for interest
13 expense with the interest the ratepayer is required to provide the Company in rates.

14 Q. What tax rates were applied to taxable income?

15 A. The Staff used the applicable Federal, Missouri and St. Louis City income tax
16 rates to calculate current income taxes. The difference between the test year current income
17 taxes and the amount calculated on Schedule 11 appears in Schedule 10 – Adjustments To
18 Income Statement, S-16-1.

19 Q. Please explain the Staff's Adjustments for deferred income taxes, S-17-1.

20 A. This adjustment recognizes the reduction in deferred income tax expense
21 associated with the difference between current tax rates and higher historical tax rates.

22 Q. Please explain the Staff's Adjustments for deferred income tax associated with
23 Investment Tax Credit (ITC), S-18-1.

1 A. This adjustment reduces deferred income taxes for the amortization of the ITC
2 utilized by the Company to reduce income tax in prior years.

3 **ACCUMULATED DEFERRED INCOME TAXES**

4 Q. What level of accumulated deferred income taxes has the Staff included as a
5 reduction to rate base?

6 A. The Staff started with the Company's June 30, 2006, balance and then made
7 adjustments based on the Staff's traditional positions or based on the ratemaking that the
8 Missouri Commission has adopted. This process was also used for the updated September 30,
9 2006 accumulated deferred income tax balance.

10 Q. Please list and explain the adjustments the Staff made to the deferred tax
11 balance.

12 A. The Staff eliminated the deferred taxes associated with asset retirement
13 obligations. Financial Accounting Standard (FAS) 143 requires the recognition of potential
14 future retirement obligations as a cost of plant-in-service for financial reporting. However,
15 the balances recognized by the Staff in its plant-in-service do not recognize this additional
16 cost. Therefore, the associated deferred taxes have been eliminated.

17 The Staff has also removed the deferred taxes associated with the difference between
18 amounts accrued by the Company and amounts actually incurred for uncollectible accounts,
19 injuries and damages and environmental expenses. These deferred taxes exist because such
20 expenses are only deductible when actually incurred, rather than when accrued. The Staff has
21 traditionally included only the amounts actually incurred for these expenses. Therefore,
22 recognition of these deferred taxes would be inconsistent with the Staff's historical regulatory
23 treatment of these items.

1 The Staff is eliminating the deferred taxes associated with the difference between the
2 amount of Other Post-retirement Employee Benefits (OPEBs) expensed, as calculated
3 according to FAS 106, and the amount actually funded. According to statute and past
4 regulation in Missouri, OPEB costs recognized in rates are required to be funded. Therefore,
5 no difference associated with expensing and funding for FAS 106 should be recognized in
6 rates.

7 Similar to OPEBs, the Staff is also eliminating the deferred taxes associated with the
8 difference between the amount of pension expense, as calculated according to FAS 87, and
9 the amount actually funded. These deferred income taxes indicate that AmerenUE has
10 expensed more than it has contributed for pensions. As a result, the Company currently has a
11 pension liability. The Staff does not believe it would be appropriate to recognize the deferred
12 tax balance as an increase to rate base without also recognizing a decrease to rate base
13 associated with the pension liability.

14 The Staff is also eliminating the deferred tax balance associated with the over-accrual
15 of other taxes. The Staff has not traditionally included accrued taxes in its cost of service in
16 excess of what is actually paid. Therefore, deferred taxes associated with these accruals should
17 not be included in the Staff's rate base.

18 The final adjustment made by the Staff to the deferred tax balance eliminates the
19 amount associated with the Purchased Gas Adjustment Clause (PGA). Since PGA gas is
20 eliminated from the cost of service, the associated deferred taxes should not be recognized in
21 rate base.

22 Q. Does this conclude your direct testimony?

23 A. Yes, it does.

Regulatory Case Proceeding Participation

Stephen M. Rackers

Data Base					
Date Filed	Issue	Utility Type	Case Number	Exhibit	Case Name
7/2/2001	Pension Liability	Electric	EC20021	Direct	Union Electric Co. d/b/a AmerenUE
7/2/2001	Income Tax Expense	Electric	EC20021	Direct	Union Electric Co. d/b/a AmerenUE
7/2/2001	Deferred Income Taxes	Electric	EC20021	Direct	Union Electric Co. d/b/a AmerenUE
3/1/2002	Income Tax Expense	Electric	EC20021	Direct	Union Electric Co. d/b/a AmerenUE
3/1/2002	Deferred Income Taxes - Rate Base Offset	Electric	EC20021	Direct	Union Electric Co. d/b/a AmerenUE
3/1/2002	Pension Liability	Electric	EC20021	Direct	Union Electric Co. d/b/a AmerenUE
6/24/2002	Income Taxes	Electric	EC20021	Surrebuttal	Union Electric Co. d/b/a AmerenUE
6/24/2002	Territorial Agreements	Electric	EC20021	Surrebuttal	Union Electric Co. d/b/a AmerenUE
4/12/2002	Income Taxes	Electric	EC20021025	Direct	Union Electric Co. d/b/a AmerenUE
4/12/2002	Pension Liability	Electric	EC20021025	Direct	Union Electric Co. d/b/a AmerenUE
2/23/1999	Income Tax	Electric	EM96149	Direct	Union Electric Company
2/23/1999	Territorial Agreements	Electric	EM96149	Direct	Union Electric Company
2/23/1999	Overview	Electric	EM96149	Direct	Union Electric Company
4/19/1999	Income Taxes	Electric	EM96149	Surrebuttal	Union Electric Company
4/19/1999	Territorial Agreements	Electric	EM96149	Surrebuttal	Union Electric Company
4/19/1999	Alternative Regulation Plan and Agreements	Electric	EM96149	Surrebuttal	Union Electric Company
5/30/2000	Territorial Agreements	Electric	EM96149	Direct	Union Electric Company
4/15/2002	Income Taxes	Electric	EM96149	Direct	Union Electric Co. d/b/a AmerenUE
4/15/2002	Pension Liability	Electric	EM96149	Direct	Union Electric Co. d/b/a AmerenUE
2/23/1999	Overview	Electric	EO9614	Direct	Union Electric Company
2/23/1999	Income Tax	Electric	EO9614	Direct	Union Electric Company
2/23/1999	Territorial Agreements	Electric	EO9614	Direct	Union Electric Company
4/19/1999	Alternative Regulation Plan	Electric	EO9614	Surrebuttal	Union Electric

Regulatory Case Proceeding Participation

Stephen M. Rackers

Data Base					
Date Filed	Issue	Utility Type	Case Number	Exhibit	Case Name
	and Agreements				Company
4/19/1999	Income Taxes	Electric	EO9614	Surrebuttal	Union Electric Company
4/19/1999	Territorial Agreements	Electric	EO9614	Surrebuttal	Union Electric Company
8/27/1999	Territorial Agreements	Electric	EO99599	Rebuttal	Union Electric Company / Ozark Border Electric Cooperative
4/29/2002	Purchase Power	Electric	ER2002217	Direct	Citizens Electric Corporation
5/17/2001	Application Recommendation	Gas	GM2001342	Rebuttal	Laclede Gas Company
4/26/2004	ISRS Income Taxes	Gas	GO20040443	Direct	Laclede Gas Company
10/11/2001	Incentive Compensation	Gas	GR2001629	Direct	Laclede Gas Company
10/11/2001	Post-Retirement Benefits Other than Pensions	Gas	GR2001629	Direct	Laclede Gas Company
10/11/2001	Prepaid Pension Assets	Gas	GR2001629	Direct	Laclede Gas Company
10/11/2001	Pensions	Gas	GR2001629	Direct	Laclede Gas Company
6/20/2002	Copper Surveys	Gas	GR2002356	Direct	Laclede Gas Company
6/20/2002	Net Salvage Expense	Gas	GR2002356	Direct	Laclede Gas Company
6/20/2002	Environmental Cost	Gas	GR2002356	Direct	Laclede Gas Company
6/20/2002	Test Year & True Up	Gas	GR2002356	Direct	Laclede Gas Company
6/20/2002	Accounting Authority Orders	Gas	GR2002356	Direct	Laclede Gas Company
8/2/2002	Laclede Pipeline	Gas	GR2002356	Rebuttal	Laclede Gas Company
8/2/2002	Safety and Copper Service Replacement Programs	Gas	GR2002356	Rebuttal	Laclede Gas Company
9/13/2006	True-Up	Gas	GR20060387	Direct	Atmos Energy Corporation
9/13/2006	Other Rate Base Items	Gas	GR20060387	Direct	Atmos Energy Corporation
9/13/2006	MGP Sites	Gas	GR20060387	Direct	Atmos Energy Corporation
9/13/2006	Income Taxes	Gas	GR20060387	Direct	Atmos Energy Corporation
6/28/1999	Safety Deferral	Gas	GR99315	Direct	Laclede Gas Company
6/28/1999	FAS 87	Gas	GR99315	Direct	Laclede Gas Company
6/28/1999	FAS 88	Gas	GR99315	Direct	Laclede Gas Company
6/28/1999	FAS 106	Gas	GR99315	Direct	Laclede Gas Company
6/28/1999	Prepaid Pension Asset	Gas	GR99315	Direct	Laclede Gas Company
6/28/1999	Environmental Cost	Gas	GR99315	Direct	Laclede Gas Company
6/28/1999	Computer Cost	Gas	GR99315	Direct	Laclede Gas Company
6/28/1999	Supplemental Pension	Gas	GR99315	Direct	Laclede Gas Company
8/5/1999	Accounting Authority Orders	Gas	GR99315	Rebuttal	Laclede Gas Company

Regulatory Case Proceeding Participation

Stephen M. Rackers

Data Base					
Date Filed	Issue	Utility Type	Case Number	Exhibit	Case Name
8/19/1999	Accounting Authority Orders	Gas	GR99315	Surrebuttal	Laclede Gas Company
11/19/2002	Financial Aspects	Gas	GT20030117	Direct	Laclede Gas Company
4/3/2000	Staff's Explanation and Rationale for Supporting the Stipulation Agreement	Sewer	SR2000282	Direct in Support of Stipulation Agreement	Missouri-American Water Company
4/4/2000	Pension Liability	Sewer	SR2000282	Direct	Missouri-American Water Company
4/4/2000	AFUDC	Sewer	SR2000282	Direct	Missouri-American Water Company
4/4/2000	Deferred OPEB Asset	Sewer	SR2000282	Direct	Missouri-American Water Company
4/4/2000	Pension Expense-FAS 87	Sewer	SR2000282	Direct	Missouri-American Water Company
4/4/2000	New St. Joseph Treatment Plant Phase-In	Sewer	SR2000282	Direct	Missouri-American Water Company
4/4/2000	OPEBS-FAS 106	Sewer	SR2000282	Direct	Missouri-American Water Company
5/4/2000	Phase-In	Sewer	SR2000282	Rebuttal	Missouri-American Water Company
5/4/2000	Accounting Authority Order	Sewer	SR2000282	Rebuttal	Missouri-American Water Company
5/25/2000	Phase-In	Sewer	SR2000282	Surrebuttal	Missouri-American Water Company
5/25/2000	AFUDC	Sewer	SR2000282	Surrebuttal	Missouri-American Water Company
5/6/1997	Lease Classification & Terms	Water	WA9746	Rebuttal	Missouri-American Water Company
10/3/2003	St. Joseph Treatment Plant	Water	WC20040168	Direct	Missouri-American Water Company
10/3/2003	AAOs	Water	WC20040168	Direct	Missouri-American Water Company
10/3/2003	Depreciation	Water	WC20040168	Direct	Missouri-American Water Company
10/3/2003	Transaction Costs	Water	WC20040168	Direct	Missouri-American Water Company
12/5/2003	Old St. Joseph Treatment Plant	Water	WC20040168	Surrebuttal	Missouri-American Water Co
12/5/2003	Security Accounting Authority Order	Water	WC20040168	Surrebuttal	Missouri-American Water Co
12/5/2003	Acquisition Adjustments	Water	WC20040168	Surrebuttal	Missouri-American Water Co
5/6/1997	Lease Classification & Terms	Water	WF97241	Rebuttal	Missouri-American Water Company
6/26/2001	Merger Recommendation	Water	WM2001309	Rebuttal	Missouri-American Water Company, et al

Regulatory Case Proceeding Participation

Stephen M. Rackers

Data Base					
Date Filed	Issue	Utility Type	Case Number	Exhibit	Case Name
8/15/2001	Cost Allocation Manual	Water	WM2001309	Surrebuttal	Missouri American Water Company
3/31/1998	Main Replacement Program	Water	WO98223	Direct	St. Louis County Water Company
3/31/1998	Order-Infrastructure	Water	WO98223	Direct	St. Louis County Water Company
3/31/1998	Order-Infrastructure	Water	WO98223	Direct	St. Louis County Water Company
3/31/1998	Accounting Authority	Water	WO98223	Direct	St. Louis County Water Company
3/31/1998	Main Replacement Program	Water	WO98223	Direct	St. Louis County Water Company
3/31/1998	Accounting Authority	Water	WO98223	Direct	St. Louis County Water Company
4/3/2000	Staff's Explanation and Rationale for Supporting the Stipulation Agreement	Water	WR2000281	Direct in Support of Stipulation Agreement	Missouri-American Water Company
4/4/2000	Pension Expense-FAS 87	Water	WR2000281	Direct	Missouri-American Water Company
4/4/2000	Pension Liability	Water	WR2000281	Direct	Missouri-American Water Company
4/4/2000	AFUDC	Water	WR2000281	Direct	Missouri-American Water Company
4/4/2000	Deferred OPEB Asset	Water	WR2000281	Direct	Missouri-American Water Company
4/4/2000	New St. Joseph Treatment Plant Phase-In	Water	WR2000281	Direct	Missouri-American Water Company
4/4/2000	OPEBS-FAS 106	Water	WR2000281	Direct	Missouri-American Water Company
5/4/2000	Accounting Authority Order	Water	WR2000281	Rebuttal	Missouri-American Water Company
5/4/2000	Phase-In	Water	WR2000281	Rebuttal	Missouri-American Water Company
5/25/2000	AFUDC	Water	WR2000281	Surrebuttal	Missouri-American Water Company
5/25/2000	Phase-In	Water	WR2000281	Surrebuttal	Missouri-American Water Company
10/3/2003	St. Joseph Treatment Plant	Water	WR2000500	Direct	Missouri-American Water Company
11/20/2000	Merger Cost and Savings	Water	WR2000844	Direct	St. Louis County Water Company
11/20/2000	Infrastructure Replacement Deferrals	Water	WR2000844	Direct	St. Louis County Water Company
11/20/2000	Income Taxes	Water	WR2000844	Direct	St. Louis County Water Company

Regulatory Case Proceeding Participation

Stephen M. Rackers

Data Base					
Date Filed	Issue	Utility Type	Case Number	Exhibit	Case Name
11/20/2000	Net Salvage Expense	Water	WR2000844	Direct	St. Louis County Water Company
11/20/2000	Revenue Requirement	Water	WR2000844	Direct	St. Louis County Water Company
12/28/2000	Merger Costs and Savings	Water	WR2000844	Rebuttal	St. Louis County Water Company
1/25/2001	Accounting Authority Orders (AAO's)	Water	WR2000844	Surrebuttal	St. Louis County Water Company
1/25/2001	Infrastructure Replacement	Water	WR2000844	Surrebuttal	St. Louis County Water Company
1/25/2001	Merger Costs and Savings	Water	WR2000844	Surrebuttal	St. Louis County Water Company
1/25/2001	Depreciation	Water	WR2000844	Surrebuttal	St. Louis County Water Company
10/3/2003	Transaction Costs	Water	WR20030500	Direct	Missouri-American Water Company
10/3/2003	Depreciation	Water	WR20030500	Direct	Missouri-American Water Company
10/3/2003	AAOs	Water	WR20030500	Direct	Missouri-American Water Company
10/3/2003	Acquisition Adjustments	Water	WR20030500	Direct	Missouri-American Water Company
10/3/2003	Acquisition Adjustments	Water	WR20030500	Direct	Missouri-American Water Company
12/5/2003	Security Accounting Authority Order	Water	WR20030500	Surrebuttal	Missouri-American Water Co
12/5/2003	Old St. Joseph Treatment Plant	Water	WR20030500	Surrebuttal	Missouri-American Water Co
12/5/2003	Acquisition Adjustments	Water	WR20030500	Surrebuttal	Missouri-American Water Co
9/3/1997	Amortization of Depreciation Reserve Deficiency	Water	WR97382	Direct	St. Louis County Water Company
9/3/1997	Appointment Meter Reading	Water	WR97382	Direct	St. Louis County Water Company
9/3/1997	Main Incident Expense	Water	WR97382	Direct	St. Louis County Water Company
9/3/1997	Income Tax	Water	WR97382	Direct	St. Louis County Water Company
9/3/1997	Infrastructure Replacement Deferral	Water	WR97382	Direct	St. Louis County Water Company
9/3/1997	Property Tax	Water	WR97382	Direct	St. Louis County Water Company
9/9/05	Affidavit in Support of the Stipulation and Agreement on various issues.	Electric	GR-2005-0284	Affidavit	Laclede Gas Co.