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Witness: Jesse Francis
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MISSOURI PUBLIC SERVICE COMMISSION

FILE NO. ER-2014-0258

REBUTTAL TESTIMONY

OF

JESSE FRANCIS

ON

BEHALF OF

**UNION ELECTRIC COMPANY
d/b/a Ameren Missouri**

Public Version

**St. Louis, Missouri
January 2015**

UE Exhibit No. 12
Date 3-09-15 Reporter KF
File No. ER-2014-0258

NP

1 financial reporting of gas costs, as well as complying with the various reporting
2 requirements of the regulatory bodies having jurisdiction over the distribution companies.
3 Beginning in 2009, I was assigned responsibility for accounting and reporting for
4 Ameren Missouri's Fuel Adjustment Clause ("FAC"). In addition to the accounting of
5 the FAC, I was responsible for preparing the data required to adjust the fuel and
6 purchased power rate (FPA/FAR) provided by the FAC on a periodic basis, as well as
7 data for the Missouri Public Service Commission's ("Commission") monthly reporting
8 requirements contained in 4 CSR 240-3.161(5). As of June of 2014, I was promoted to
9 my current position but have continued to provide assistance regarding the FAC as
10 needed.

11 **Q. What is the purpose of your rebuttal testimony?**

12 A. The purpose of my rebuttal testimony is to (a) demonstrate that parties like
13 the Commission Staff ("Staff") and the Office of the Public Counsel ("OPC") possess the
14 information necessary to determine the costs and revenues included in the FAC proposed
15 for inclusion in this case and the data necessary to confirm the FAC calculations; and
16 (b) provide the Commission with accurate information on the evolution of the monthly
17 FAC reports and the terms of the FAC tariff itself.

18 **Q. Please explain why you are providing this testimony.**

19 A. In September of this year, OPC filed a *Request for Order* in which it
20 claimed that the Company had failed to comply with certain of the Commission's FAC
21 minimum filing requirements, specifically 4 CSR 240-3.161(3)(H) and (I). OPC also
22 contended that FAC costs and revenues could not be determined and FAC-related
23 calculations could not be verified. OPC witness Lena Mantle has in somewhat more

1 general terms repeated those claims in her direct testimony. While the Company's
2 attorneys responded to OPC's *Request for Order* and related OPC filings, and while I
3 verified the accuracy of the Company's responses before they were filed, it is now
4 necessary to file testimony to respond to OPC's claims contained in Ms. Mantle's rebuttal
5 testimony. Ameren Missouri witness Lynn Barnes addresses the Company's compliance
6 with the Commission's rules regarding minimum filing requirements ("MFRs") for an
7 FAC, and I address the information available to the parties to verify the costs and
8 revenues in the FAC and the FAC calculations.

9 **Q. Can you describe the general claims in greater detail?**

10 A. Yes. Basically, OPC's claims are that the MFRs that must be submitted
11 whenever an FAC is re-authorized must contain all detail needed to identify each
12 individual cost and revenue as shown in the FAC tariff sheets, that the MFRs must allow
13 calculation or re-calculation to, in OPC's words, "reproduce what Ameren is suggesting
14 should flow through the Rider,"¹ and must contain "minors" and "activity codes," which
15 the Company has chosen to establish for managerial reporting purposes but which are not
16 required by the FERC's Uniform System of Accounts ("USoA"). As the Commission
17 knows, the Company is required to keep its books according to the USoA. As
18 Ms. Barnes explains in her rebuttal testimony, OPC's interpretation of the FAC MFR
19 requirements is at odds with the Commission's own interpretation, that of its Staff and
20 apparently OPC and Ms. Mantle herself, at least up until OPC decided to make these
21 arguments in this case.

¹ OPC *Request for Order*, pp. 4-5.

1 **Q. Does OPC have the information it needs to identify the costs and**
2 **revenues included in the FAC (historically and proposed) and to verify the**
3 **calculations?**

4 A. Yes, it does.

5 **Q. Please explain.**

6 A. OPC has three sources of information to determine and verify the costs
7 and revenues included and proposed to be included in the FAC and the pertinent
8 calculations; the Company's monthly FAC reports, the Company's periodic (every four
9 months) FAC rate adjustment filings, and workpapers provided essentially concurrently
10 with the commencement of each rate case.

11 **Q. Please describe the information in the FAC monthly reports.**

12 A. The monthly reports contain cost (and revenue) detail by FERC account
13 and also by subaccounts (what Ms. Mantle calls "minors") that we have chosen to
14 establish. This level of detail provided is at the lowest level possible, as discussed later in
15 my testimony. This was explained to OPC in detail in the Company's responses to OPC
16 Data Request ("DR") Nos. 8005.1 and 8006.1, which I have attached to my testimony as
17 Schedules JF-R1 and JF-R2, respectively. Those responses include an example or
18 roadmap for defining the costs/revenues using the monthly reports. In addition, the
19 monthly reports include the details necessary to determine whether the costs/revenues
20 that are allowed/required to be included in the FAC were included, and to determine if
21 those that are not allowed/required to be included were excluded. The DR responses
22 contain examples of how to use the monthly reports to verify that this is true.

1 **Q. Have issues come up before with the use, or lack of use, of these**
2 **monthly reports?**

3 A. Yes. In our last rate case it was apparent that Ms. Mantle was not using
4 the monthly reports, or at least wasn't using them very much. As Ms. Barnes discusses in
5 more detail in her rebuttal testimony, Ms. Mantle claimed in our last rate case that the
6 Staff was not aware that certain transmission charges were included in the FAC and
7 Ms. Mantle brings that issue up again in this case. In that case, we answered a DR from
8 the Staff that plainly showed that the information was in the monthly reports, and had
9 been for quite some time, and Ms. Mantle admitted that the reports in fact called out the
10 transmission charges arising under Midcontinent Independent System Operator, Inc.
11 ("MISO") Schedule 26 that she claimed Staff did not know were in the FAC.

12 In this case, Ms. Mantle sent a number of DRs again asking for information that
13 OPC already had, including in the monthly reports. While I cannot know for sure what
14 Ms. Mantle did or did not review before she sent those DRs, it would seem to me that if
15 OPC were going to claim that costs and revenues that are included or excluded from the
16 FAC cannot be identified, that OPC would have reviewed the available information
17 before making that claim. As Ms. Barnes also discusses in more detail, Ms. Mantle's
18 testimony in response to cross-examination in our last rate case made it clear that the
19 information we were providing was not being utilized (or certainly not all of it).

20 **Q. How can pertinent FAC calculations be verified?**

21 A. Detailed workpapers are submitted with each FAC adjustment filing, and
22 those workpapers tie back to the monthly reports (which contain even more detail) for the
23 months in the accumulation periods upon which each FAC adjustment filing is based.

1 For net base energy costs, when a rate case is concluded, there are detailed workpapers
2 that show the calculation of the Commission-approved net base energy costs, and when
3 we file another rate case (like this one), there are detailed workpapers that support all
4 costs and revenues. We pointed this out to Ms. Mantle in response to other DRs asked in
5 this case (DR No. 8005 [costs] and No. 8006 [revenues]), the responses to which I have
6 attached to this testimony as Schedules JF-R3 and JF-R4.

7 **Q. Do the FAC reporting requirements require the level of detail that**
8 **you are providing?**

9 A. No, they do not. But, in response to requests from the Staff and others that
10 we augment the required reporting, we have worked diligently to include substantially
11 more detail in the reports than the rules require.

12 **Q. Please explain.**

13 A. The reporting requirements are found in 4 CSR 240-3.161(5). The rule
14 requires data at an aggregated level by the major component categories with the FAC–
15 fuel, purchased power and off-system sales being the prime examples. When the FAC
16 started, that is the data we provided. For approximately the first two years of our
17 reporting, we received no expressions of concern about what we were providing. Late in
18 our rate case that concluded in 2011, we began discussing possible resolutions of issues
19 relating to the determination of the components necessary to re-base our net base fuel
20 costs (now referred to as net base energy costs). At that time, parties expressed a desire
21 for some additional information, but there was no time in the middle of the rate case to
22 work out the details. As part of a stipulation resolving those net base fuel cost issues, we
23 agreed to work with the signatories to that stipulation plus OPC “in order to provide

1 additional explanation and to answer questions to allow the Staff, OPC and Missouri
2 Industrial Energy Consumers (“MIEC”) to utilize the data being provided.”²

3 **Q. Did you work out the information issues with Staff, OPC and MIEC?**

4 A. Yes, we did. The stipulation called for them to provide specifics to us
5 regarding what they thought their data and information needs were in advance of our first
6 meeting. They provided those specifics on May 20, 2011. We then sent some
7 clarification questions to the other parties to be sure we understood what they were
8 hoping to accomplish and how they hoped to use additional information. We received
9 responses to our clarifying questions on May 27.

10 Attached as Schedule JF-R5 is the e-mail we received containing those
11 clarifications. We met on June 6, 2011. Ms. Mantle was involved in these discussions
12 and was included on all communications, as was Public Counsel Lewis Mills, MIEC
13 representatives and other Staff personnel. The Company presented some materials
14 pertinent to reporting under 4 CSR 240-3.190 and under the FAC rules, 4 CSR 240-
15 3.161, and we discussed the questions and issues with the parties.

16 Thereafter, we prepared additional “pages” (tabs to include in the FAC monthly
17 reports, which are prepared in Excel) that we believed would provide the parties with the
18 information they were seeking. We also prepared additional information related to the
19 reporting required under 4 CSR 240-3.190. On June 29, 2011, we sent all of these
20 materials to the meeting participants and re-counted the action items we had agreed to
21 address after the June 6 meeting. I have attached the e-mail transmitting this as Schedule
22 JF-R6. As can be seen from the e-mail, we specifically asked the parties to confirm
23 whether we had fully addressed their questions/data needs and expressed a willingness to

² *Third Non-Unanimous Stipulation and Agreement*, Case No. ER-2011-0128.

1 meet further if necessary. As of August 2, 2011, no party had responded. So, a follow-
2 up inquiry was sent where we renewed our request that parties confirm whether we had
3 fully addressed questions or data needs.

4 On August 17, 2011, MIEC representative Jim Dauphinais indicated that MIEC
5 believed another meeting might be needed, and he advised us that he would work with
6 Staff to try to reach a consensus on what needed to be discussed and would get back to
7 us.

8 On August 23, 2011, Staff representative Erin Maloney, who as I understand it
9 worked for Ms. Mantle at the time, sent us an e-mail indicating that “The Company has
10 done a good job following through on the action items listed and Staff is satisfied that for
11 the most part the questions in the May 20th e-mail have been answered.” That e-mail is
12 attached as Schedule JF-R7. Ms. Maloney was primarily focused on the data required by
13 4 CSR 240-3.190 (not the FAC reporting), which together with FAC data, is used in
14 Staff’s fuel modeling.

15 **Q. Were all of the requests for changes resolved at that point?**

16 A. It wasn’t totally clear. However, since we had not yet heard back about
17 whether another meeting was going to be scheduled and since none of the questions that
18 were being raised seemed to have anything to do with the FAC reports themselves, we
19 began submitting the substantially re-designed monthly FAC report; a sample of which
20 we had provided to Staff, MIEC and OPC, starting with the required monthly report for
21 July 2011, which was submitted in September. The data in these updated reports
22 included the calculated difference between actual fuel and purchased power costs and
23 those set in base rates, and clearly illustrated how the actual amounts ultimately tied back

1 to the Ameren Missouri general ledger. Put another way, we began providing line-by-
2 line general ledger detail of the amounts to be included in the FAC. That is the lowest
3 level of detail that can be provided. With this level of detail, the recipients of the
4 monthly reports could utilize the appendices provided along with the data (which
5 contained detailed subaccount and activity codes) to ascertain exactly what amounts are
6 being included in and excluded from the FAC. The general ledger is a very reliable
7 source for the data due to the fact that it has multiple layers of controls verifying the
8 accuracy and completeness of the data recorded to the ledger. As explained earlier, we
9 provided examples of how to tie out the additional data we were reporting in the
10 Company's response to OPC DRs 8005.1 and 8006.1 (Schedules JF-R1 and JF-R2
11 hereto).

12 We advised Ms. Maloney (and the other participants, including OPC) that we
13 were going to start submitting this re-designed report by e-mail dated August 26, 2011,
14 and in that e-mail we also answered additional questions that had been posed as of that
15 time. A copy of that e-mail is attached as Schedule JF-R8.

16 **Q. Did you hear back from Staff and the other participants?**

17 A. Yes. On that same day, Staff counsel sent an e-mail indicating that Staff
18 had conferred with MIEC and that additional questions would be forthcoming by
19 September 9, and that they would then want to meet. A copy of that e-mail is attached as
20 Schedule JF-R9. Those questions were received on September 9. On September 21, we
21 responded to the additional questions and suggested that a meeting may not be needed,
22 but indicated we would wait to hear back regarding whether another meeting was to be
23 held. A copy of that e-mail is included with my testimony as Schedule JF-R10.

1 Thereafter, Staff and MIEC indicated they did want to meet and proposed some dates.
2 Ultimately, a meeting was scheduled and we asked for clarification from the parties in
3 advance as to any questions they had that remained unclear, which they provided.

4 **Q. Were there any outstanding issues, concerns, etc., regarding the FAC**
5 **reports?**

6 A. No. The only questions that remained related to how data required by
7 4 CSR 240-3.190 could be used. Because it was clear that there were no concerns with
8 the updated FAC reports, we sent another communication further explaining the data and
9 its uses and specifically pointing out that all FAC calculations could be replicated using
10 the FAC reports that were provided and that there was no need to use the data required by
11 4 CSR 240-3.190 in relation to the FAC calculations. We sent this further
12 communication because, as I explained earlier, the purpose of the FAC report re-design
13 that we were requested to undertake was to allow parties to replicate the FAC
14 calculations. Since that purpose had been accomplished, we indicated that we did not
15 believe an additional meeting was warranted, but we also indicated that if there were
16 questions, participants were free to contact my boss (at the time), Mr. Dodd.

17 **Q. Was a further meeting held?**

18 A. No. The Staff responded and indicated that, instead of another meeting,
19 the Staff would review the additional explanations and, if needed, contact Mr. Dodd. A
20 copy of those e-mails are attached as Schedule JF-R11. No further meeting was
21 necessary.

1 **Q. So have you continued to provide the updated FAC reports?**

2 A. Yes. We have continued to provide the updated FAC reports and have
3 received no complaints or concerns about them until we were asked for some further
4 details during our last rate case, which we have since provided.

5 **Q. Since you re-designed the FAC reports in 2011, have there been any**
6 **other changes to the reports?**

7 A. Yes. As part of our discussions leading to a resolution of fuel-related
8 issues in our last rate case, Ameren Missouri included additional schedules to categorize
9 the general ledger detail by the same exact items under each FERC Account outlined in
10 the FAC tariff. This made sense since, as Ms. Barnes discusses in her rebuttal testimony,
11 the tariff itself was amended in our last rate case to include more details. As an example,
12 items listed under FERC Account 547 in the FAC tariff are, “natural gas generation costs
13 related to commodity, oil, transportation, storage, capacity reservation, fuel losses,
14 hedging, and revenues and expenses resulting from fuel and transportation portfolio
15 optimization activities.” In addition to the general ledger detail already being provided,
16 Ameren Missouri started to categorize the amounts by the same exact items under FERC
17 Account 547, listed in the tariff.

18 **Q. Were there any other changes to the monthly reporting as a result of**
19 **Case No. ER-2012-0166?**

20 A. Yes. As a result of discussions with Staff, MIEC and OPC during Case
21 No. ER-2012-0166, Ameren Missouri also began to include reports detailing account and
22 market settlement charge type changes. Examples of those reports are part of
23 Ms. Mantle’s testimony as Schedules LM-2-1, LM-2-2, LM-2-3 and LM-2-4. The

1 purpose of these schedules was to clearly indicate any new charge (or revenue) types
2 established by MISO or another centrally administered market where we might transact.
3 Also, to provide a process whereby if a party objected to inclusion of the new charge type
4 in the FAC, the Commission would resolve the dispute and, if it disagreed with the
5 Company, would order refunds with interest. Ms. Barnes discusses this provision in
6 more detail in her rebuttal testimony.

7 **Q. Have there ever been any allegations that the monthly reports did not**
8 **comply with the Commission's rules?**

9 A. No. The changes to the monthly reports were made as part of a
10 collaborative effort between the Company and the Staff, OPC and MIEC in what I would
11 describe as the normal evolution of the FAC, which has only been in place for Ameren
12 Missouri since 2009. As discussed earlier, the report has evolved to include a very
13 significant level of detail, as the Commission can see from our latest monthly report,
14 which I have included as Schedule JF-R12.

15 **Q. Ms. Mantle has brought up activity codes and "minor" accounts. Can**
16 **you please explain what she is talking about?**

17 A. Yes. As explained in our response to OPC's *Request for Order*, utilities
18 can (but are not required to) establish what are sometimes called "minors" (also called
19 subaccounts) that they use for internal managerial accounting purposes. Different
20 utilities may establish (or eliminate) different subaccounts. Accountants also use what
21 Ameren refers to as "activity codes" to provide even more detail for internal managerial
22 accounting purposes. Each of these items simply provides the Company with the ability
23 to appropriately analyze its business. We have been including all of this subaccount and

1 activity code detail in our FAC monthly reports since 2011. The various "pages" or
2 "tabs" in the reports contain references to the subaccounts and activity codes and the
3 amounts attributable to each of them, while the report's appendices define them. The
4 reports also tie sums to MISO schedules (where applicable) and we report according to
5 the FERC accounts listed in the FAC tariff itself. More information on the costs and
6 revenues that are recorded to the proper FERC accounts can be obtained from accessing
7 the FERC's Uniform System of Accounts, which is available on the FERC's website. The
8 same is true of the MISO schedules, which too can be accessed with the click of a mouse.

9 **Q. To summarize, does the information provided allow identification of**
10 **all costs and revenues in the FAC?**

11 A. Yes.

12 **Q. Does it allow replication of the FAC calculations?**

13 A. Yes.

14 **Q. Does it identify costs and revenues in the net base energy costs, and**
15 **replication of those calculations?**

16 A. Yes.

17 **Q. Did the parties have all of this information before or roughly**
18 **concurrently with the filing of this rate case?**

19 A. Yes.

20 **Q. Do they have this information before prudence reviews are**
21 **conducted?**

22 A. Yes.

1 **Q. Do they have or receive this information as part of FAC adjustment**
2 **filings?**

3 A. Yes.

4 **Q. Have there ever been any complaints about the data or information**
5 **provided in FAC adjustment or true-up filings?**

6 A. Early in the FAC's operation Staff had questions (not a complaint) about
7 the calculation of interest on over or under-recoveries. We addressed those questions to
8 Staff's satisfaction. Other than that, the answer to your question is "no."

9 **Q. Has the Company ever been accused of including improper costs,**
10 **excluding proper revenues, or otherwise misusing or miscalculating the FAC?**

11 A. As Ms. Barnes discusses, we disagreed with the treatment of two
12 wholesale contracts entered into in 2009, but it was not a case where we excluded the
13 contract revenues and were not transparent about it. The exclusion was called out in our
14 reporting. We had a difference of opinion and ultimately the Commission said we were
15 incorrect. Sums were refunded, with interest. There was also one instance of a mutual
16 mistake of fact between us and Staff. As Ms. Barnes indicated, the Commission agreed
17 that the mistake should be corrected, even though Staff did not agree. Again, this was not
18 a case of wrongdoing by anyone – it was just a calculation mistake on both our part and
19 the Staff's part. Other than that, the answer to your question is "no."

20 **Q. Does this conclude your rebuttal testimony?**

21 A. Yes, it does.

**SCHEDULES JF-R1, JF-R2 AND JF-R12
ARE HIGHLY CONFIDENTIAL
IN THEIR ENTIRETY**

Ameren Missouri
Response to OPC Data Request
MPSC Case No. ER-2014-0258
In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Increase Its
Revenues for Electric Service

Data Request No.: OPC 8005 L Mantle

Lynn Barnes - Provide a complete explanation of all the costs that Ameren Missouri is requesting recovery of in the FAC proposed in your testimony, the specific major and minor accounts each of these costs are recorded in, the cost recorded in the test year in each of these major and minor accounts, the amount by major and minor account included in Ameren Missouri's Net Base Energy Cost shown in Laura Moore's Schedule LMM-17, and the line on Laura Moore's Schedule LMM-17 which contains the cost.

RESPONSE

Prepared By: Laura Moore

Title: Regulatory Accounting Manager

Date: October 9, 2014

A complete explanation of the costs was provided in the MFRs included in Ms. Barnes' testimony. For the other information, see the attached file. The attached file has support for every cost and revenue included on the Summary tab. In each individual cost and revenue tab, the account major and minor is listed and is highlighted in that tab. The exception to this is the PROSYM Cost & Rev tab, which is modeled information. The PROSYM model does not utilize any account minor information.

Ameren Missouri
Response to OPC Data Request
MPSC Case No. ER-2014-0258
In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Increase Its
Revenues for Electric Service

Data Request No.: OPC 8006 L Mantle

Lynn Barnes - Provide a complete explanation of all the revenues that Ameren Missouri includes in its FAC, the major and minor accounts each of these revenues are recorded in, the revenues recorded in the test year in each of these major and minor accounts, the revenue by major and minor account included in Ameren Missouri's Net Base Energy Cost shown in Laura Moore's Schedule LMM-17, and the line on Laura Moore's Schedule LMM-17 which contains the revenue.

RESPONSE

Prepared By: Laura Moore
Title: Regulatory Accounting Manager
Date: October 9, 2014

A complete explanation of the revenues was provided in the MFRs included in Ms. Barnes' testimony. For the other information, see the attached file included in the response to OPC 8005. The attached file has support for every cost and revenue included on the Summary tab. In each individual cost and revenue tab, the account major and minor is listed and is highlighted in that tab. The exception to this is the PROSYM Cost & Rev tab, which is modeled information. The PROSYM model does not utilize any account minor information.

Jim Lowery

From: Williams, Nathan <nathan.williams@psc.mo.gov>
Sent: Friday, May 27, 2011 10:16 AM
To: Jim Lowery; Byrne, Thomas M
Cc: Mantle, Lena; Maloney, Erin; Ott, Jaime; 'Vuylsteke, Diana M.'; Mills, Lewis
Subject: RE: ER-2011-0028

Jim,

I have inserted Staff's response after each question.

Nathan

From: Jim Lowery [mailto:Lowery@smithlewis.com]
Sent: Monday, May 23, 2011 12:57 PM
To: Williams, Nathan; Byrne, Thomas M
Cc: Mantle, Lena; Maloney, Erin; Ott, Jaime; 'Vuylsteke, Diana M.'; Mills, Lewis
Subject: RE: ER-2011-0028

Nathan:

Thank you for providing the Staff's list of specific unresolved questions or concerns as provided for in paragraph 7 of the Third Non-Unanimous Stipulation and Agreement. To help the Company better prepare for the meeting contemplated by that paragraph, please provide some feedback on the following questions:

1. Is the Company correct in understanding that the goal or a primary goal of having the Company address your unresolved questions or concerns is to ultimately make sure that the Staff receives the data necessary for the Staff to in effect shadow the Company's FAC adjustment and true-up calculations?

The primary goal of all the questions is to have data transparency and to be able to analyze, understand and accurately use the data submitted via the 3.190 and 3.161 rules in future rate cases, complaint cases, FAC prudence reviews, FAC true-up cases, and any other case or situation where fuel and purchased power information may be useful to Staff or the Commission.

2. Is the Company correct in understanding that the 4 CSR 240-3.190(1) F data referred to in your question 6 is used or sought to be used to verify the Company's prior FAC calculations?

Staff has requested the data referred to in question 6 to be able to fully analyze the Company's historic purchased power price trends, as well as to verify prior FAC calculations.

3. With regard to your question 3 b, are the "revenue and cost streams and the accounts" relating to transmission only customers the same revenue and cost streams and accounts addressed in the "Transmission Revenues" section of the Third Non-Unanimous Stipulation and Agreement or are you seeking information that has something to do with the FAC?

If the "Transmission Revenues" section of the Third Non-Unanimous Stipulation and Agreement accounts for all of the revenue and cost streams related to transmission only customers, then the answer is "yes."

The Third Non-Unanimous Stipulation and Agreement contemplates that a meeting will occur among the Company, the Staff and MIEC's consultants by June 3. If for some reason it is critical that the meeting occur by then, the Company could meet on June 2 or June 3. However, if agreeable to the Staff and MIEC the Company would prefer to meet sometime during the week of June 6, as this will allow the Company to provide more complete information and data. One of the key participants for the Company, Jeff Dodd, is out of town on business the latter half of this week and next week is a short week due to the Memorial Day holiday so it would be helpful to have a couple of more days to prepare for the meeting so that the meeting can be as productive as possible.

Would the Staff, MIEC and OPC be willing to meet the week of June 6 (except June 10)? Also, if BAI is willing to host the meeting, we would suggest that we meet there. Diana - -would that be okay with you?

Diana, Lewis: The Company did not receive any specific "unresolved questions or concerns" from you? Does MIEC or OPC have any? if so the Company needs them in advance as contemplated by paragraph 6. If not that's fine; I just wanted to be sure.

ALL: please respond about the questions regarding meeting dates, times, and location. Thanks.

Jim Lowery
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P.O. Box 918
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573-443-3141 (office) 573-442-6686 (fax)
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From: Williams, Nathan [mailto:nathan.williams@psc.mo.gov]
Sent: Friday, May 20, 2011 3:44 PM
To: Jim Lowery; Byrne, Thomas M
Cc: Mantle, Lena; Maloney, Erin; Ott, Jaime; 'Vuylsteke, Diana M.'; Mills, Lewis
Subject: ER-2011-0028

Tom and Jim,

The Third Non-Unanimous Stipulation and Agreement in the above case includes in paragraph 7 a commitment to provide unresolved questions or concerns regarding the 3.190(1)F or 3.161(5) data AmerenUE has been providing. Those unresolved questions and concerns of Staff are related in the attachments to this e-mail.

Nathan Williams

Jim Lowery

From: Jim Lowery
Sent: Wednesday, June 29, 2011 5:58 PM
To: Williams, Nathan; Lewis Mills; dmvuylsteke@BryanCave.com; 'lena.mantle@psc.mo.gov'; Maloney, Erin; 'jdauphinais@consultbai.com'; Meyer, Greg; Brubaker, Maurice
Cc: Wills, Steven M; Dodd, Jeff L; Francis, Jesse; Byrne, Thomas M; Finnell, Timothy D
Subject: Follow-up - June 6, 2011 Meeting at BAI
Attachments: April MPSC 3 190 data.xlsx; NSI Presentation.pptx; April 2011 FAC calculation-updated version.xlsx; Ameren Missouri Generation Allocation.doc; Load Reporting under 4 CSR 240 (2).doc

Good Afternoon:

I wanted to follow-up on the meeting we had with the Staff and MIEC on June 6, 2011 at BAI's offices just to be sure that the lines of communication remain open and clear. I apologize for the delay in getting back to this group, but some of the Company's folks, as well as myself, were on vacation during parts of the last few weeks which delayed my ability to pull this information together for you.

The Company took away the following action items from the meeting:

1. Provide the "code table" that will allow you to follow the various acronyms used in the materials handed out by Jeff Dodd and Jesse Francis – *see the last two tabs of the attached file "April 2011 FAC calculation- update version.xlsx", which provide the codes for the pivot tables in the workbook;*
2. Provide a description of the "stacking logic" process used to determine what fuel and purchased power is allocated to native load versus off-system sales – *see the attached file "Ameren Missouri Generation Allocation.doc";*
3. Begin including the pages (2-9) from Jesse Francis's handout in the monthly 3.161 FAC submittals – *an exemplar of a file containing the additional information is included in the file referenced in action item 1, above. Please also note that the Business Divisions (locations) have been added to the pivot tales for FERC accounts 501 and 518, and that each FERC account tab has been modified to describe how each line was calculated from the pivot table;*
4. Modify the 3.190(1)(E) (I believe we have been incorrectly referring to it as subsection "(F)") reporting such that over time there will be data that reflects the "final" data from MISO which is provided in the MISO's 105 day statements. Previously this data, which was reported within 30 days after the end of a given month, only reflected the information the Company had at the time – usually MISO 7 day data. *The original file reflecting the 3.190(1)(E) data will be based on S14 settlement data for all of the days in the month being reported, then when S105 settlement data is available for that month an updated file will be sent. For example, data reported at the end of August 2010 would reflect data from July 2010 and would be based upon July S14 data. Later, an updated file for the July data would be provided either at the end of December or the following January, depending on when the S105 data is available. "S14" and "S105" refers to MISO settlement statements as of 14 days after the close of a calendar month, and 105 days after the close of a calendar month, respectively.*

5. Provide a "roadmap" of the load reporting data provided under 3.190(C) – see attached file "Load Reporting under4 CSR 240.docx".

If you believe the Company agreed to pursue other action items please specify them. Also, if after reviewing the information being provided with this e-mail you do not believe that the Company has fully completed one of the action items listed above please indicate which item is not, from your perspective, complete, and please indicate in what respects you believe it is not complete.

Please note that the data in Jesse Francis's "Fuel Adjustment Clause Monthly Calculation" handout and Jeff Dodd's handout relating to the 3.190(E) data that were distributed on June 6 should have been marked highly confidential, and they should be treated as such.

For your convenience, I am also attaching the electronic files of all of the handouts used during the meeting, except the one from Jesse Francis, which has been updated – the updated version is referenced in action item 1 above.

We ran out of time during the meeting to go back over the 7 questions Nathan Williams sent to me on May 20, 2011. We would ask that you confirm whether from your standpoint the questions have now been fully answered or, if not, that you specify which questions have not been fully answered and, to the extent you can, why you do not believe a question has been fully answered. With regard to question 6.a on Nathan's list, I am told that some of the Company's systems have changed in such a way that it may not be possible to recreate the earlier submittals retroactive to January 1, 2008. It is also the Company's belief that given the additional information it has been able to provide and the better understanding it believes you now have regarding the 3.190(1)(E) data versus the 3.161 FAC data, and given the tremendously time-consuming task it would be to go back to January 1, 2008 (if it could be done at all), that doing so would serve no useful purpose for anyone. The Company has gone back to January 1, 2009 in response to an MIEC DR in the last case, and as noted will be making further changes to the 3.190(1)(E) data reporting as discussed at the meeting and as described in the document provided relating to action item 5 above.

With regard to implementing the revised 3.190(1)(E) and 3.190(C) reports, the Company intends to provide an illustrative modified report under both subsections in the near future, get your feedback on it, and then finalize it before formally starting to use the "modified" format in its actual submittals per the Commission's rule. The Company wanted to first provide its responses to the six action items above and get any feedback from you on them before making updating the actual reports.

As also noted during the meeting, the Company remains willing to meet with you to be sure that you understand what the data that is being provided is, and to ensure that we all agree that all agree that its reporting meets the requirements of the 3.190(1)(E) and (C) subdivisions of the rule, as well as the 3.161 FAC rule monthly reporting requirements.

To summarize, the following documents are attached:

1. Handout at June 6 meeting from Jeff Dodd.
2. Handout at June 6 meeting from Steve Wills
3. The worksheet referenced in action item 1 above.
4. The document referenced in action item 2 above.
5. The document referenced in action item 5 above.

I look forward to hearing back from you on these items.

Jim Lowery
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111 South Ninth Street, Suite 200
P.O. Box 918
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573-999-2081 (cell)
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Jim Lowery

From: Maloney, Erin <erin.maloney@psc.mo.gov>
Sent: Tuesday, August 23, 2011 10:24 AM
To: Jim Lowery
Cc: Wills, Steven M; Dodd, Jeff L; Francis, Jesse; Byrne, Thomas M; Finnell, Timothy D; Williams, Nathan; Mills, Lewis; Mantle, Lena; 'jdauphinais@consultbai.com'; Meyer, Greg; Brubaker, Maurice; Beck, Dan
Subject: RE: Follow-up - June 6, 2011 Meeting at BAI
Attachments: 3190_1_E_data_questions.xlsb

Dear Jim,

I apologize for the tardiness of this e-mail – I had a small list of questions composed last month but neglected to send them to you and I'm sorry for any inconvenience this causes you.

I've reviewed the e-mail you sent as a follow up to our June meeting and the work that we all accomplished on the 3.190 data. The Company has done a good job following through on the action items listed and Staff is satisfied that for the most part the questions in the May 20th e-mail have been answered.

I just have a few technical questions on the details contained in the 3.190 (E) filings which are in the attached file.

We do need to discuss when the Company will start providing the additional information in the 3.161 (5) FAC monthly data filings as referenced in action item #3 and we need to discuss the new S105 data that will be provided as per action item #4.

Thanks for your diligent attention to this matter.

Erin Maloney
Utility Engineering Specialist III
Missouri Public Service Commission
573-751-2314
erin.maloney@psc.mo.gov

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From: Jim Lowery [mailto:Lowery@smithlewis.com]
Sent: Wednesday, June 29, 2011 5:58 PM
To: Williams, Nathan; Mills, Lewis; dmvuylsteke@BryanCave.com; Mantle, Lena; Maloney, Erin; 'jdauphinais@consultbai.com'; Meyer, Greg; Brubaker, Maurice
Cc: Wills, Steven M; Dodd, Jeff L; Francis, Jesse; Byrne, Thomas M; Finnell, Timothy D
Subject: Follow-up - June 6, 2011 Meeting at BAI

Good Afternoon:

Jim Lowery

From: Jim Lowery
Sent: Friday, August 26, 2011 11:41 AM
To: Maloney, Erin
Cc: Wills, Steven M; Dodd, Jeff L; Francis, Jesse; Byrne, Thomas M; Finnell, Timothy D; Williams, Nathan; Mills, Lewis; Mantle, Lena; 'jdauphinais@consultbai.com'; Meyer, Greg; Brubaker, Maurice; Beck, Dan; 'ryan.kind@ded.mo.gov'
Subject: RE: Follow-up - June 6, 2011 Meeting at BAI

Erin:

Thank you for your August 23 e-mail.

The following are the answers Jeff Dodd provided to the questions posed in the Excel file included with your August 23 e-mail:

1. What does the tab title "RT POS GEN DEV to GNL" mean?
 - Real Time Positive Generation Deviations serving Generation Load:
 - This identifies the situations where in the Real-time market where a generator is not generating and therefore has station service load or is a situation where Taum Sauk is pumping. This load is allocated real-time generation (above what was cleared in the day-ahead market) from another generator to cover this RT volume. This tab is used to capture the generator volume and revenue associated with supplying this load as the station service volume is already captured in the RT Gen Deviations tab.
2. On the "RT POS GEN DEV to GNL" and "RT Gen Deviations" tabs, in the "Source" and "Destination" columns what do the abbreviations "BIL", "GEN", "MIS", "GNL", "LTB" and "TAR" mean?
 - BIL - Bilateral Trade
 - GEN – Generation
 - MIS – MISO
 - GNL – Generation Load (station service or pumping load)
 - LTB – Long Term Bilateral Trade
 - TAR – Tariff
3. How should the dollar amounts indicated as "Swaps Margin" on the "Summary" tab be treated?
 - The amount indicated summarizes the financial trades used to hedge Ameren Missouri's generation and reduce the price risk associated with selling in the MISO market. The amount is included in the FAC calculation as either a credit or debit to the revenue account.
4. Is it correct to assume that the total generation sales plus the bilateral sales minus the bilateral purchases minus the load purchases gives a good first estimate of OSS MWs and OSS dollars? And if not, what other sales and purchased power data should be considered.
 - Yes when comparing to the "Off-System Energy Sales" listed under Sales on tab 5c p1 of the Monthly FAC filing.

You stated "We do need to discuss when the Company will start providing the additional information in the 3.161 (5) FAC monthly data filings as referenced in action item #3." I am told that the Company can begin including that additional information in the FAC monthly data filing for the month of July, which will be due late September.

You stated "we need to discuss the new S105 data that will be provided as per action item #4." The Company is willing to discuss this to the extent you need further discussion and assumes that discussion can take place when we next meet per the meeting Jim Dauphinais indicated he was working to set up.

You stated that "Staff is satisfied that for the most part the questions in the May 20th e-mail have been answered."

I assume the Company has now answered the questions in the above-referenced Excel file and has addressed the 3.151(5) monthly data filing issue to Staff's satisfaction. Other than the S105 data issue noted above, can you please advise in what way, if any, the Staff is not satisfied that the questions in the May 20th e-mail have been answered?

Thank you.

Jim Lowery
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Columbia, MO 65205-0918
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573-999-2081 (cell)
lowery@smithlewis.com

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From: Maloney, Erin [mailto:erin.maloney@psc.mo.gov]
Sent: Tuesday, August 23, 2011 10:24 AM
To: Jim Lowery
Cc: Wills, Steven M; Dodd, Jeff L; Francis, Jesse; Byrne, Thomas M; Finnell, Timothy D; Williams, Nathan; Mills, Lewis; Mantle, Lena; 'jdauphinais@consultbai.com'; Meyer, Greg; Brubaker, Maurice; Beck, Dan
Subject: RE: Follow-up - June 6, 2011 Meeting at BAI

Dear Jim,

I apologize for the tardiness of this e-mail – I had a small list of questions composed last month but neglected to send them to you and I'm sorry for any inconvenience this causes you.

I've reviewed the e-mail you sent as a follow up to our June meeting and the work that we all accomplished on the 3.190 data. The Company has done a good job following through on the action items listed and Staff is satisfied that for the most part the questions in the May 20th e-mail have been answered.

Jim Lowery

From: Williams, Nathan <nathan.williams@psc.mo.gov>
Sent: Friday, August 26, 2011 4:06 PM
To: Jim Lowery
Cc: Wills, Steven M; Dodd, Jeff L; Francis, Jesse; Byrne, Thomas M; Finnell, Timothy D; Mills, Lewis; Mantle, Lena; 'jdauphinais@consultbai.com'; Meyer, Greg; Brubaker, Maurice; Beck, Dan; Kind, Ryan; Maloney, Erin
Subject: RE: Follow-up - June 6, 2011 Meeting at BAI

Jim,

BAI and Staff conferred on August 26, 2011. As a result they plan to prepare and send additional questions to Ameren Missouri by Friday, September 9, 2011. They would like to meet with Ameren Missouri again within the two weeks following, i.e., by Friday, September 23, 2011. With regard to the below, you should expect any further correspondence Staff may have regarding the May 20th e-mail to come from me.

Nathan

From: Jim Lowery [mailto:Lowery@smithlewis.com]
Sent: Friday, August 26, 2011 11:41 AM
To: Maloney, Erin
Cc: Wills, Steven M; Dodd, Jeff L; Francis, Jesse; Byrne, Thomas M; Finnell, Timothy D; Williams, Nathan; Mills, Lewis; Mantle, Lena; 'jdauphinais@consultbai.com'; Meyer, Greg; Brubaker, Maurice; Beck, Dan; Kind, Ryan
Subject: RE: Follow-up - June 6, 2011 Meeting at BAI

Erin:

Thank you for your August 23 e-mail.

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 - This identifies the situations where in the Real-time market where a generator is not generating and therefore has station service load or is a situation where Taum Sauk is pumping. This load is allocated real-time generation (above what was cleared in the day-ahead market) from another generator to cover this RT volume. This tab is used to capture the generator volume and revenue associated with supplying this load as the station service volume is already captured in the RT Gen Deviations tab.
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 - BIL - Bilateral Trade
 - GEN – Generation
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 - GNL – Generation Load (station service or pumping load)
 - LTB – Long Term Bilateral Trade
 - TAR – Tariff
3. How should the dollar amounts indicated as "Swaps Margin" on the "Summary" tab be treated?

Jim Lowery

From: Jim Lowery
Sent: Wednesday, September 21, 2011 4:27 PM
To: Williams, Nathan
Cc: Byrne, Thomas M; Mills, Lewis; Thompson, Kevin; 'Diana Vuylsteke'
Subject: Follow-up - June 6, 2011 Meeting at BAI - Your September 9 E-mail

Nathan:

As you know, your September 9, 2011 e-mail and the related communications between the Company, the Staff, OPC and MIEC arose from the agreements reached in the Third Non-Unanimous Stipulation and Agreement in Case No. ER-2011-0028; in particular as reflected in Paragraph 7 thereof. Portions of your e-mail suggest to me that at least some of the parties are seeking to expand the scope of the agreements reflected in the Stipulation. To make sure there is no misunderstanding regarding the agreements made in the Stipulation or regarding how the Company has complied with those agreements, I set forth below the status, from the Company's perspective, of complying with the agreements reflected in the Stipulation.

As you are aware, the process reflected in Paragraph 7 of the Stipulation was that the Staff, OPC and MIEC (Non-Company Parties) would present a list of unresolved questions or concerns regarding the 3.190(1)(F) [the Stipulation has a typographical error – the reference should have been to 3.190(1)(E)] and 3.161(5) data to the Company and the Company would then meet with the Non-Company Parties to discuss, address and resolve those questions or concerns. That meeting took place on June 6, 2011, and the Company took away from that meeting five action items. On June 29, 2011, I communicated with the Non-Company Parties and in that communication all five action items were addressed. I specifically requested that if the Non-Company Parties did not believe an action item had been fully completed that the Company be advised which action item was not, from the Non-Company Parties' perspective, not complete and that the Company be advised regarding in what respects it is believed that an action item is not complete.

My June 29, 2011 e-mail also specifically requested confirmation regarding whether the Non-Company Parties believed the seven questions originally submitted prior to the meeting had been fully answered or, if it was claimed that they had not been, that the Non-Company Parties specify in what respects they did not believe they had been fully answered.

Since the June 6 meeting and my July 29 e-mail, the Company has implemented the changes to the 3.190(1)(E) and 3.190(C) reports that were discussed. Specifically, on August 2, 2011 updated reports were provided and those updated reports were used for the Company's reporting of July 2011 data. Moreover, in just a few days the Company will be submitting its 3.161(5) report (reporting July data) and that report will also contain all of the updated information that the Company indicated it would provide, including all information needed to replicate the FAC calculations.

On August 17, 2011 I received an e-mail from Jim Dauphinais indicating that MIEC believed another meeting would be needed apparently to discuss "certain issues" given Jim's view that we ran out of time to discuss them on June 6. Jim indicated that MIEC would get together with the Staff to develop a consensus on what the Non-Company Parties would like to discuss. I take it that your September 9 e-mail reflects that consensus. If I am incorrect, please advise.

In the meantime, on August 23, 2011, I received an e-mail from Erin Maloney in which Erin advised that the "Company has done a good job following through on the action items listed and Staff is satisfied for the most

part the [initial 7 questions] . . . have been answered.” Ms. Maloney also sent along a file containing “a few technical questions.” Erin also indicated a need to discuss the timing of the Company providing the additional information in the 3.161(5) FAC filings [as noted, that information will be forthcoming in the report due to be filed later this month] and a need to discuss the new S105 data. On August 26 I sent an e-mail to Erin containing detailed answers to the technical questions she posed. The Company is not clear what Erin wishes to discuss regarding the new S105 data, but is not foreclosing such a discussion if there is something that is not understood.

Finally, I received your aforementioned September 9 e-mail.

Set out below in red are responses to each of the five items (which I have reproduced) set forth in your September 9 e-mail.

I would also note that from the Company’s perspective:

1. The Company has fully answered the seven questions you sent to us in May, per the terms of the Stipulation.
2. The Company has fully completed the action items arising from the June 6 meeting.
3. The Company’s 3.190(1)(E) and 3.161(5) reports comply with those rules, and indeed go further than the literal terms of the rules require.
4. The updated 3.161(5) reporting provides the Non-Company Parties all of the data needed to replicate the FAC calculations.
5. If a Non-Company Party does not understand some aspect of the 3.190(1)(E) or (1)(C) or 3.161(5) reports or the data therein the Company remains willing to attempt to help them understand the data and reports.

Regarding the four items in your September 9 e-mail:

1. “The parties would like to schedule a meeting within the next two weeks, during which Ameren Missouri recreates (from scratch) and reconciles all calculations in the monthly FAC filings, using only the monthly 3.190 data which it provided to Staff for the month of March 2011. If Ameren Missouri cannot replicate the FAC filing in its entirety with only the data provided to Staff, the parties would like all additional data needed to replicate the calculations provided monthly on an ongoing basis. Staff will provide the data it received for March 2011, if necessary.” Schedules didn’t allow a meeting within the two-week timeframe you suggested. We can explore whether a meeting is warranted after I hear back regarding this e-mail – as I noted, the Company remains willing to attempt to help the Non-Company parties understand the 3.190(1)(E), (1)(C) and 3.161(5) reports and data. In terms of the substance of this item, I am told that from the Company’s perspective it is not possible to replicate the FAC filing in its entirety with the monthly 3.190(1)(E) data. This is because the 3.190(1)(E) data is designed to answer requirements that were established in 1991 prior to the implementation of the FAC. The data provided for meeting the requirements of 3.190(1)(E) is, at best, only a subset of the information that is required to complete the FAC filing. However, the data needed is as earlier noted now (starting with reporting for July 2011) being included in the monthly FAC reporting..

2. “Item 7 in the Third Non-Unanimous Stipulation Agreement in Case No. ER-2011-0028 reads, “In addition , the Company will provide monthly additional data necessary to allow the Staff, the Office of Public Counsel, and MIEC’s designated consultants to replicate the calculations contained in the Company’s monthly 4 CSR 240-3.161(5) fuel adjustment clause reports.” Based on this statement, MIEC believes it should be receiving at minimum all parts of 4 CSR 240-3.190(1) as well as 4 CSR 240-3.190(3) subparts (A),(B),(C) and (E) and/or any additional data that is needed to replicate the calculations as indicated above.” The Company disagrees with MIEC. As noted, the monthly FAC reporting (which MIEC will receive) contains the necessary data.

3. "The parties would like to see a detailed, documented explanation and review of the generation stacking logic and a specific example (March 2011) of how and when the transactions reported under 4 CSR 240-3.190 (1)(E) are coded to different accounts. It would be helpful if Ameren Missouri would include a discussion of its explanation and review in the meeting described above." **This request goes beyond the agreements in the Stipulation. The stacking logic has no impact on the FAC calculation because all MISO energy is netted in the same FERC account.**

4. "In addition, Staff would like Ameren Missouri to explain and provide documentation of its understanding of and how it is currently complying with part 4(a) of the "Market Energy Prices Non-unanimous Stipulation and Agreement" from File No. ER-2010-0036. Is Staff now receiving all of the reportable power transactions as required by 4 CSR 240-3.190(1)(E)?" **Yes.**

As noted, I will wait to hear back from you regarding the foregoing and we can then discuss whether an additional meeting/discussion should be held and what it's scope will be.

Jim Lowery
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P.O. Box 918
Columbia, MO 65205-0918
573-443-3141 (office) 573-442-6686 (fax)
573-999-2081 (cell)
lowery@smithlewis.com

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From: Williams, Nathan [mailto:nathan.williams@psc.mo.gov]
Sent: Friday, September 09, 2011 3:31 PM
To: Jim Lowery
Cc: Wills, Steven M; Dodd, Jeff L; Francis, Jesse; Byrne, Thomas M; Finnell, Timothy D; Mills, Lewis; Mantle, Lena; 'jdauphinais@consultbai.com'; Meyer, Greg; Brubaker, Maurice; Beck, Dan; Kind, Ryan; Rackers, Steve; Maloney, Erin; Voss, Cherlyn; Thompson, Kevin
Subject: RE: Follow-up - June 6, 2011 Meeting at BAI

Jim,

In an August 17, 2011, e-mail Jim Dauphinais stated the following:

Jim Lowery

From: Williams, Nathan <nathan.williams@psc.mo.gov>
Sent: Wednesday, November 23, 2011 11:07 AM
To: Jim Lowery
Cc: Mills, Lewis; Dauphinais, Jim; Thompson, Kevin; Dottheim, Steve; Meyer, Greg; Phillips, Nicholas L.; Maloney, Erin; Mantle, Lena; Roos, David; Beck, Dan; Vuylsteke, Diana M.; Byrne, Thomas M; Dodd, Jeff L; Francis, Jesse; Wills, Steven M
Subject: RE: ER-2011-0128 Stipulation Follow-Up

Jim:

Rather than insisting on a face-to-face meeting at this time, Staff will review the information you have provided and, as you have suggested, first pose any remaining questions it has to Mr. Dodd.

Nathan Williams

From: Jim Lowery [mailto:Lowery@smithlewis.com]
Sent: Tuesday, November 22, 2011 2:18 PM
To: Williams, Nathan
Cc: Mills, Lewis; Dauphinais, Jim; Thompson, Kevin; Dottheim, Steve; Meyer, Greg; Phillips, Nicholas L.; Maloney, Erin; Mantle, Lena; Roos, David; Beck, Dan; Vuylsteke, Diana M.; Byrne, Thomas M; Dodd, Jeff L; Francis, Jesse; Wills, Steven M
Subject: ER-2011-0128 Stipulation Follow-Up

Nathan:

Thanks for your November 18 e-mail, and for being more specific regarding Staff's additional requests. In regards to Item 1, the Company reiterates what it has previously said: it is not possible to replicate the monthly FAC filing (including the calculations contained in the monthly 3.161(5) reports) using the monthly 3.190(1)E data. Consequently, what the Staff is asking in Item 1 cannot be done. As the Company has explained, the 3.190(1)E data is a separate filing from the FAC and requires the reporting of only a subset of the data needed to complete the monthly FAC filing. This is why, based upon our discussions with Staff and MIEC, the Company has added additional schedules and information to the monthly FAC filing (see, e.g., the attached August submittal – Ameren Missouri FAC Reporting Aug11.xlsx -- which has previously been provided). All of the data necessary to allow Staff, MIEC and OPC to replicate the monthly FAC filing calculations is contained in this monthly report.

In regards to Item 3, as indicated in the response to Item 1, the information contained in the 3.190(1)E report is a subset of information used in the FAC calculations. The stacking logic you had previously inquired about has no impact on the FAC calculations because all generation costs and revenues are included in the FAC calculation. The information reflected in the 3.190 (1)E report is booked to either of two FERC accounts, as follows: 447 for revenue, or 555 for expense. (See attached spreadsheet – Information on 3.190 filing.xls -- for detail of where the accounts go to on the FAC calculation).

Generation revenue is part of MISO Day 2 revenues (as noted in Item D of the "Information on 3.190 filing.xls" spreadsheet) netted with Load Purchases and any excess is reflected as Off-System Energy Sales as delineated in the OSSR definition contained on Sheet No. 98.3 of the Rider FAC. If there is not sufficient generation to meet all load obligations, then the purchased power costs are in the Purchased Power Costs (as noted in item B of the "Information on 3.190 filing.xls" spreadsheet).

It is the Company's belief that the 3.190(1)E and 3.161(5) reports that are being provided fully respond to all of the questions posed to the Company under the Stipulation from the last rate case, and also fully address Items 1 and 3 reflected in Nathan's November 18 e-mail, which in any event go beyond the scope of what was agreed upon in the Stipulation. Consequently, the Company sees no need for a further face-to-face meeting on November 28th as originally scheduled and does not intend to attend.

If the Staff has additional questions, the Company would, as it would normally do in the ordinary course, be glad to follow-up with the Staff through e-mail or a phone conversation. The appropriate Staff personnel should contact Jeff Dodd if questions remain.

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