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September 9, 1999

FILED²

SEP 13 1999

Missouri Public
Service Commission

Mr. Dale Hardy Roberts
Secretary / Chief Regulatory Law Judge
Missouri Public Service Commission
P.O. Box 360
Jefferson City, Missouri 65102

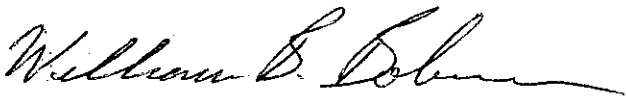
RE: MPSC Case No. EO-99-599 / Exhibit K, "Late-Filed Tax Impact Statement" /
Joint Application for Territorial Agreement / Union Electric Company d/b/a
AmerenUE and Ozark Border Electric Cooperative

Dear Mr. Roberts:

Enclosed for filing in the above-referenced matter, on behalf of Union Electric Company, are an original and fourteen (14) copies of its Exhibit K, "Tax Impact Statement."

Kindly stamp as filed the copy of the enclosed cover letter and return to me in the envelope provided.

Very truly yours,



William B. Bobnar, Esq.

WBB:mas
Enclosures

cc: Office of Public Counsel
Service List



CERTIFICATE OF SERVICE

The undersigned hereby certifies that a copy of the foregoing has been served via U.S. mail this 9th day of September 1999, to the following parties of record:

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William B. Bobnar

UNION ELECTRIC COMPANY
DISTRIBUTABLE VALUE FOR UE & OZARK BORDER ELEC. CO-OP

6/25/99

COUNTY	TAXING JURISDICTION (A)	CO-OP MILES TRADED (B)	CO-OP ASSMT. LOST	CO-OP ASSMT. GAINED	NET CO-OP CHANGE (D-C)	U.E. MILES PER BOOKS (G)***	U.E. MILES ACTUAL (H)	U.E. ASSESSMENT LOST (I)	U.E. ASSESSMENT GAINED (J)	NET U.E. ASSESSMENT CHANGE (K-I)	NET ASSESSMENT CHANGE (L)	1998 TAX RATE (M)	CHANGE IN TAXES (N)	LOC. ASS'D SCHOOL CHANGE IN TAXES (O)
			(C) (B*RATE/MI)	(D) (H*RATE/MI)	(E)	(G)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
BUTLER	STATE	0.00	\$0	\$64,217	\$64,217	87.19	23.67	\$2,942,750	\$0	(\$2,942,750)	(\$2,878,533)	\$0.0300	(\$864)	\$
	COUNTY	0.00	\$0	\$64,217	64,217	87.19	23.67	2,942,750	0	(2,942,750)	(2,878,533)	0.1100	(3,166)	
	SCHOOL DISTRICTS													
	POPLAR BLUFF R-1 S.D.	0.00	0	37,222	37,222	50.54	13.72				37,222	2.9100		1,083 **
	TWIN RIVERS R-10 S.D.	0.00	0	26,994	26,994	36.65	9.95				26,994	2.9700		802 **
	AVERAGE SCHOOL RATE(2.8600)							2,942,750	0	(2,942,750)	(2,942,750)	2.8600	(84,163)	
	SUB TOTAL ALL SCHOOL DIST.	0.00	0	64,217	64,217	87.19	23.67	2,942,750	0	(2,942,750)	(2,878,533)		(84,163)	1,885
	COUNTY HEALTH CENTER	0.00	0	64,217	64,217	87.19	23.67	2,942,750	0	(2,942,750)	(2,878,533)	0.1000	(2,879)	
	SENIOR CITIZEN FUND	0.00	0	64,217	64,217	87.19	23.67	2,942,750	0	(2,942,750)	(2,878,533)	0.0500	(1,439)	
	SHELTERED WORKSHOP	0.00	0	64,217	64,217	87.19	23.67	2,942,750	0	(2,942,750)	(2,878,533)	0.0500	(1,439)	
	THREE RIVERS JR. COLL. DIST.	0.00	0	64,217	64,217	87.19	23.67	2,942,750	0	(2,942,750)	(2,878,533)	0.2400	(6,908)	
	COUNTY ROAD DISTRICT	0.00	0	64,217	64,217	87.19	23.67	2,942,750	0	(2,942,750)	(2,878,533)	0.0400	(1,151)	
	COUNTY FIRE DISTRICT	0.00	0	58,411	58,411	79.30	21.53	2,676,454	0	(2,676,454)	(2,618,043)	0.2400	(6,283)	
	QULIN. & COMMUNITY FIRE DISTRICT	0.00	0	5,806	5,806	7.89	2.14	266,295	0	(266,295)	(260,490)	0.1600	(417)	
	CITY OF FISK	0.00	0	9,902	9,902	5.84	3.65	197,106	0	(197,106)	(187,203)	0.6400	(1,198)	

** OFFSET BY SHARE OF (\$84,163) DISTRIBUTABLE TAXES

*** BOOK MILES DECLARED 1/1/99.

UNION ELECTRIC COMPANY
DISTRIBUTABLE VALUE FOR UE & OZARK BORDER ELEC. CO-OP

6/25/99

COUNTY	TAXING JURISDICTION (A)	CO-OP MILES TRADED (B)	CO-OP ASSMT. LOST	CO-OP ASSMT. GAINED	NET	U.E. MILES TRADED (G)	U.E. ASSESSMENT LOST	U.E. ASSESSMENT GAINED	NET	NET	1998 TAX RATE (L)	CHANGE IN TAXES (M)	LOC.ASS'D SCHOOL CHANGE IN TAXES (N)
			(C)	(D)	(E)		(H)	(I)	(J)	(K)		(L* K)	(L* K)
			(B*RATE/MI)	(G*RATE/MI)	(D-C)		(G*RATE/MI)	(B*RATE/MI)	(I-H)	(E+J)			
DUNKLIN	STATE	0.00	\$0	\$9,143	\$9,143	4.47	\$150,867	\$0	(\$150,867)	(\$141,724)	\$0.0300	(\$43)	\$
	COUNTY	0.00	0	9,143	9,143	4.47	150,867	0	(150,867)	(141,724)	0.1000	(142)	
	SCHOOL DISTRICTS												
	CLARKTON C-4 S.D.	0.00	0	2,945	2,945	1.44				2,945	2.9100		86 *
	CAMPBELL R-2 S.D.	0.00	0	614	614	0.30				614	2.9200		18 *
	MALDEN R-1 S.D.	0.00	0	5,584	5,584	2.73				5,584	3.1000		173 *
	AVERAGE SCHOOL RATE(3.0100)						150,867	0	(150,867)	(150,867)	3.0100	(4,541)	
	SUB TOTAL ALL SCHOOL DIST.	0.00	0	9,143	9,143	4.47	150,867	0	(150,867)	(141,724)		(4,541)	277
	COUNTY AMBULANCE	0.00	0	9,143	9,143	4.47	150,867	0	(150,867)	(141,724)	0.1200	(170)	
	COUNTY HEALTH	0.00	0	9,143	9,143	4.47	150,867	0	(150,867)	(141,724)	0.1000	(142)	
	COUNTY JOHNSON GRASS DIST.	0.00	0	9,143	9,143	4.47	150,867	0	(150,867)	(141,724)	0.0000	0	
	COUNTY LIBRARY DIST.	0.00	0	9,143	9,143	4.47	150,867	0	(150,867)	(141,724)	0.2500	(354)	
	SHELTERED WORKSHOP	0.00	0	9,143	9,143	4.47	150,867	0	(150,867)	(141,724)	0.0800	(113)	
	BUFFALO TOWNSHIP	0.00	0	0	0	0.00	0	0	0	0	0.1000	0	
	CLAY TOWNSHIP	0.00	0	0	0	0.00	0	0	0	0	0.1000	0	
	COTTON HILL TOWNSHIP	0.00	0	5,584	5,584	2.73	92,140	0	(92,140)	(86,556)	0.1000	(87)	
	FREEBORN TOWNSHIP	0.00	0	2,945	2,945	1.44	48,601	0	(48,601)	(45,656)	0.1000	(46)	
	HOLCOMB TOWNSHIP	0.00	0	0	0	0.00	0	0	0	0	0.0900	0	
	INDEPENDENCE TOWNSHIP	0.00	0	0	0	0.00	0	0	0	0	0.1000	0	
	SALEM TOWNSHIP	0.00	0	0	0	0.00	0	0	0	0	0.1000	0	
	UNION TOWNSHIP	0.00	0	614	614	0.30	10,125	0	(10,125)	(9,512)	0.0800	(8)	
	BUFFALO TOWNSHIP ROAD DIST.	0.00	0	0	0	0.00	0	0	0	0	0.2500	0	
	CLAY TOWNSHIP ROAD DIST.	0.00	0	0	0	0.00	0	0	0	0	0.2800	0	
	COTTON HILL TOWNSHIP ROAD DIST.	0.00	0	5,584	5,584	2.73	92,140	0	(92,140)	(86,556)	0.2600	(225)	
	FREEBORN TOWNSHIP ROAD DIST.	0.00	0	2,945	2,945	1.44	48,601	0	(48,601)	(45,656)	0.2400	(110)	
	HOLCOMB TOWNSHIP ROAD DIST.	0.00	0	0	0	0.00	0	0	0	0	0.2200	0	
	INDEPENDENCE TOWNSHIP ROAD DIST.	0.00	0	0	0	0.00	0	0	0	0	0.2300	0	
	SALEM TOWNSHIP ROAD DIST.	0.00	0	0	0	0.00	0	0	0	0	0.2600	0	
	UNION TOWNSHIP ROAD DIST.	0.00	0	614	614	0.30	10,125	0	(10,125)	(9,512)	0.3000	(29)	
	CITY OF ARBYRD	0.00	0	0	0	0.00	0	0	0	0	0.7200	0	
	CITY OF CAMPBELL	0.00	0	0	0	0.00	0	0	0	0	0.6000	0	
	CITY OF CARDWELL	0.00	0	0	0	0.00	0	0	0	0	2.9800	0	
	CITY OF CLARKTON	0.00	0	0	0	0.00	0	0	0	0	0.6000	0	
	CITY OF HOLCOMB	0.00	0	0	0	0.00	0	0	0	0	0.6000	0	
	CITY OF HORNERSVILLE	0.00	0	0	0	0.00	0	0	0	0	1.0600	0	
	CITY OF KENNETT	0.00	0	0	0	0.00	0	0	0	0	0.7600	0	
	CITY OF SENATH	0.00	0	0	0	0.00	0	0	0	0	0.6700	0	

* OFFSET BY SHARE OF (\$4,541) DISTRIBUTABLE TAXES

UNION ELECTRIC COMPANY
 DISTRIBUTABLE VALUE FOR UE & OZARK BORDER ELEC. CO-OP

6/25/99

COUNTY	TAXING JURISDICTION (A)	CO-OP MILES TRADED (B)	CO-OP	CO-OP	NET CO-OP CHANGE (E)	U.E. MILES TRADED (G)	U.E.	U.E.	NET	NET	1998 TAX RATE (L)	CHANGE IN TAXES (M)	LOC. ASS'D
			ASSMT. LOST (C)	ASSMT. GAINED (D)			ASSMT. LOST (H)	ASSMT. GAINED (I)	ASSESSMENT CHANGE (J)	ASSESSMENT CHANGE (K)			SCHOOL CHANGE IN TAXES (N)
			(B*RATE/MI)	(G*RATE/MI)	(D-C)				(I-H)	(E+J)			
NEW MADRID	STATE	0.00	\$0	\$9,790	\$9,790	5.80	\$195,756	\$0	(\$195,756)	(\$185,966)	\$0.0300	(\$56)	\$
	COUNTY	0.00	0	9,790	9,790	5.80	195,756	0	(195,756)	(185,966)	0.1800	(335)	
	SCHOOL DISTRICTS												
	NEW MADRID CO. R-1 S.D.	0.00	0	9,790	9,790	5.80				9,790	2.0500		201 *
AVERAGE SCHOOL RATE(2.9900)							195,756	0	(195,756)	(195,756)	2.9900	(5,853)	
SUB TOTAL ALL SCHOOL DIST.		0.00	0	9,790	9,790	5.80	195,756	0	(195,756)	(185,966)		(5,853)	201
	COUNTY AMBULANCE	0.00	0	9,790	9,790	5.80	195,756	0	(195,756)	(185,966)	0.1200	(223)	
	COUNTY HEALTH	0.00	0	9,790	9,790	5.80	195,756	0	(195,756)	(185,966)	0.0900	(167)	
	JAIL BOND	0.00	0	9,790	9,790	5.80	195,756	0	(195,756)	(185,966)	0.0000	0	
	COUNTY JOHNSON GRASS	0.00	0	9,790	9,790	5.80	195,756	0	(195,756)	(185,966)	0.0100	(19)	
	SHELTERED WORKSHOP	0.00	0	9,790	9,790	5.80	195,756	0	(195,756)	(185,966)	0.0200	(37)	
	COMMON ROAD DIST.	0.00	0	9,790	9,790	5.80	195,756	0	(195,756)	(185,966)	0.2400	(446)	
	COUNTY LIBRARY DISTRICT	0.00	0	9,790	9,790	5.80	195,756	0	(195,756)	(185,966)	0.1100	(205)	
	SIKESTON FIRE PROTECTION DIST.	0.00	0	0	0	0.00	0	0	0	0	0.1200	0	
	CITY OF CANALOU	0.00	0	0	0	0.00	0	0	0	0	0.7100	0	
	CITY OF CATRON	0.00	0	0	0	0.00	0	0	0	0	0.5800	0	
	CITY OF GIDEON	0.00	0	0	0	0.00	0	0	0	0	0.7400	0	
	CITY OF LILBOURN	0.00	0	0	0	0.00	0	0	0	0	1.3200	0	
	CITY OF MARSTON	0.00	0	0	0	0.00	0	0	0	0	0.5100	0	
	CITY OF MATTHEWS	0.00	0	0	0	0.00	0	0	0	0	0.5500	0	
	CITY OF MOREHOUSE	0.00	0	0	0	0.00	0	0	0	0	0.5400	0	
	CITY OF NORTH LILBOURN	0.00	0	0	0	0.00	0	0	0	0	0.5000	0	
	CITY OF PARMA	0.00	0	0	0	0.00	0	0	0	0	0.6300	0	
	CITY OF PORTAGEVILLE	0.00	0	0	0	0.00	0	0	0	0	0.7900	0	
	CITY OF RISCO	0.00	0	0	0	0.00	0	0	0	0	0.6800	0	

* OFFSET BY SHARE OF (\$5,853) DISTRIBUTABLE TAXES

UNION ELECTRIC COMPANY
DISTRIBUTABLE VALUE FOR UE & OZARK BORDER ELEC. CO-OP

6/25/99

COUNTY	TAXING JURISDICTION (A)	CO-OP ASSMT. LOST		CO-OP ASSMT. GAINED		NET CO-OP CHANGE (D-C)	U.E. MILES TRADED (G)	U.E. ASSESSMENT LOST (H)	U.E. ASSESSMENT GAINED (I)	NET U.E. ASSESSMENT CHANGE (J-H)	NET ASSESSMENT CHANGE (K)	1998 TAX RATE (L)	CHANGE IN TAXES (M)	LOC. ASS'D SCHOOL CHANGE IN TAXES (N)
		(B)	(C)	(D)	(E)									
STODDARD	STATE	0.00	\$0	\$83,034	\$83,034	36.28	\$1,224,486	\$0	(\$1,224,486)	(\$1,141,452)	\$0.0300	(\$342)	\$	
	COUNTY	0.00	0	83,034	83,034	36.28	1,224,486	0	(1,224,486)	(1,141,452)	0.1200	(1,370)		
	SCHOOL DISTRICTS													
	TWIN RIVERS R-10 S.D.	0.00	0	16,822	16,822	7.35					16,822	2.9700		500 *
	DEXTER R-11 S.D.	0.00	0	55,638	55,638	24.31					55,638	3.2500		1,808 *
	BERNIE R-13 S.D.	0.00	0	10,574	10,574	4.62					10,574	3.0500		323 *
	AVERAGE SCHOOL RATE(2.9000)							1,224,486	0	(1,224,486)	(1,224,486)	2.9000	(35,510)	
	SUB TOTAL ALL SCHOOL DIST.	0.00	0	83,034	83,034	36.28	1,224,486	0	(1,224,486)	(1,141,452)			(35,510)	2,630
	COUNTY AMBULANCE	0.00	0	83,034	83,034	36.28	1,224,486	0	(1,224,486)	(1,141,452)	0.2000	(2,283)		
	COUNTY HEALTH	0.00	0	83,034	83,034	36.28	1,224,486	0	(1,224,486)	(1,141,452)	0.1000	(1,141)		
	SHELTERED WORKSHOP	0.00	0	83,034	83,034	36.28	1,224,486	0	(1,224,486)	(1,141,452)	0.0800	(913)		
	RICHLAND TWP.	0.00	0	0	0	0.00	0	0	0	0	0	0.0800	0	
	RICHLAND TWP. GEN. RD.	0.00	0	0	0	0.00	0	0	0	0	0	0.3200	0	
	GRAY RIDGE SPL. RD.	0.00	0	0	0	0.00	0	0	0	0	0	0.2900	0	
	ESSEX SPL. RD.	0.00	0	0	0	0.00	0	0	0	0	0	0.5900	0	
	ESSEX SPL. JOHNSON GRASS	0.00	0	0	0	0.00	0	0	0	0	0	0.0500	0	
	PIKE TWP.	0.00	0	0	0	0.00	0	0	0	0	0	0.0900	0	
	CROWDER ZETA SPL. RD.	0.00	0	0	0	0.00	0	0	0	0	0	0.2700	0	
	CROWDER ZETA SPL. JOHNSON GRASS	0.00	0	0	0	0.00	0	0	0	0	0	0.0500	0	
	LIBERTY TWP.	0.00	0	37,374	37,374	16.33	551,154	0	(551,154)	(513,779)	0.0700	(360)		
	LIBERTY TWP. RD.	0.00	0	37,374	37,374	16.33	551,154	0	(551,154)	(513,779)	0.4300	(2,209)		
	LIBERTY TWP. JOHNSON GRASS	0.00	0	37,374	37,374	16.33	551,154	0	(551,154)	(513,779)	0.0500	(257)		
	ELK TWP.	0.00	0	0	0	0.00	0	0	0	0	0	0.1000	0	
ELK TWP. GEN. RD.	0.00	0	0	0	0.00	0	0	0	0	0	0.3000	0		
DUCK CREEK TWP.	0.00	0	45,660	45,660	19.95	673,332	0	(673,332)	(627,673)	0.1000	(628)			
DUCK CREEK TWP. RD.	0.00	0	4,143	4,143	1.81	61,089	0	(61,089)	(56,947)	0.6000	(342)			
DUDLEY SPL. RD.	0.00	0	41,517	41,517	18.14	612,243	0	(612,243)	(570,726)	0.2400	(1,370)			
DUCK CREEK TWP. JOHNSON GRASS	0.00	0	4,143	4,143	1.81	61,089	0	(61,089)	(56,947)	0.0500	(28)			
DUDLEY SPL. JOHNSON GRASS	0.00	0	41,517	41,517	18.14	612,243	0	(612,243)	(570,726)	0.0500	(285)			
CASTOR TWP.	0.00	0	0	0	0.00	0	0	0	0	0	0.0700	0		
CASTOR TWP. GEN. RD.	0.00	0	0	0	0.00	0	0	0	0	0	0.2200	0		
BLUFF SPL. RD.	0.00	0	0	0	0.00	0	0	0	0	0	0.4900	0		
BLUFF SPL. JOHNSON GRASS	0.00	0	0	0	0.00	0	0	0	0	0	0.0500	0		
CITY OF BERNIE	0.00	0	0	0	0.00	0	0	0	0	0	0.5800	0		
CITY OF DEXTER	0.00	0	0	0	0.00	0	0	0	0	0	0.7800	0		
CITY OF DUDLEY	0.00	0	10,620	10,620	4.64	156,605	0	(156,605)	(145,985)	0.5500	(803)			
CITY OF ESSEX	0.00	0	0	0	0.00	0	0	0	0	0	0.3900	0		

* OFFSET BY SHARE OF (\$35,510) DISTRIBUTABLE TAXES