

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

In the Matter of Union Electric Company d/b/a Ameren     )  
Missouri’s Tariffs to Increase Its Revenues for         )     File No. ER-2014-0258  
Electric Service.   )

**AMEREN MISSOURI’S REPLY TO THE OFFICE OF THE  
PUBLIC COUNSEL’S REPLY SUGGESTIONS IN SUPPORT  
OF THE PUBLIC COUNSEL’S REQUEST FOR ORDER**

COMES NOW Union Electric Company d/b/a Ameren Missouri (“Ameren Missouri” or “Company”), and for its reply to the Office of the Public Counsel’s (“OPC”) above-referenced Suggestions, states as follows:

1.       OPC’s Suggestions are full of misstatements and mischaracterizations, both with regard to the information Ameren Missouri has provided and filed respecting the establishment or continuation of a FAC in connection with past rate cases and in this case, and regarding what Ameren Missouri stated in its initial Response to OPC’s Request for Order. OPC’s Suggestions are also full of unsupported allegations of bad faith, and reflect incorrect expressions of opinion about the terms of the Uniform System of Accounts (“USoA”).

**A. Ameren Missouri’s FAC-Related Filings Have Always Been in Compliance with the Applicable Commission Rule, as is its Current FAC Filing.**

2.       OPC first mischaracterizes Ameren Missouri’s earlier Response by claiming that it is Ameren Missouri’s position that since its filing in this case “is of the same quality as it has always been, and since the FAC has been approved in the past, the filing should be approved now.” OPC Suggestions at 1. The filings should be approved now *because they comply with the rule*, just as Ameren Missouri’s prior filings did. As Ameren Missouri explained, the rule does not require figures and data and numbers enabling a calculation or recalculation of net base

energy cost numbers, but rather, by its express terms, the rule requires a narrative explanation and a listing of the affected accounts. Ameren Missouri Response at 4, ¶ 7. As we discuss below, the affected accounts are the accounts prescribed by the USoA. The Company's filing in this case listed each such account, together with the complete explanations required.

3. OPC wants the Commission to ignore the inconvenient fact (from OPC's standpoint) that in approximately 10 prior rate cases (for Ameren Missouri, KPC&L-GMO and Empire) where a FAC was requested, all of the utilities have provided similar narrative explanations and account listings, with the Commission's Staff, which has provided a detailed report on the utilities' requests to establish or continue FACs in each such case, having concluded that such filings indeed are in compliance with the Commission's rule. OPC also wants the Commission to ignore the fact that the Commission itself has applied its rule in a manner consistent with the utilities' and the Staff's understanding of the rule's requirements. The argument is not, and never was, that the current filing should be deemed compliant now because it has been deemed compliant in the past. To the contrary, the current filing is, and the past filings were, compliant for the reasons discussed in our prior Response and herein. But the consistent application of the rule's requirements by those charged with enforcing the rule (the Commission and the Commission's Staff) over the past approximately seven years, in a manner consistent with Ameren Missouri's and all of the other electric utilities' understandings of the rule's requirements, is highly relevant to what the rule actually requires, whether OPC likes it or not. *See, e.g., State Ex. Inf. Norman H. Anderson, Attorney General v. St. Louis County*, 421 S.W.2d 249, 254 (Mo. 1967) ("the interpretation of an ambiguous constitutional or statutory provision by legislative bodies and by administrative, executive, and other public officials is to be given serious consideration in determining the meaning thereof", *citing Rathjen v.*

*Reorganized School District R-II*, 284 S.W.2d 516 (Mo. 1955), and *State ex rel. Curators of the University of Missouri v. Neill*, 397 S.W.2d 666 (Mo. banc 1966). Statutory construction principles apply to the interpretation of administrative rules. *Stewart v. Civil Svc. Comm'n of the City of St. Louis*, 120 S.W.3d 279, 286 (Mo. App. E.D. 2003).

4. To accept OPC's new argument about what the rule requires (OPC too received and presumably examined all of the prior filings never once raising a question regarding compliance) requires one to conclude that OPC's current personnel, and OPC's FAC consultant (former Staff member Lena Mantle) have now somehow been able to figure out that *everyone*, including OPC itself, has had it wrong for the past seven years. OPC's bold argument is made even more striking by the fact that Ms. Mantle was, in her words, a "principle" [sic] drafter of the FAC rules and was in charge of the Staff's FAC reviews – and was the Staff's FAC witness – over the past seven years. Yet her testimony, and that of those who worked for her, not only never claimed any deficiency in Ameren Missouri's filings but as we earlier noted affirmatively approved of them.

**B. There is No Proof, and it is Simply Not True, That Ameren Missouri Has Acted in Bad Faith.**

5. Having mischaracterized Ameren Missouri's prior response as discussed above, OPC next alleges (without support) what in effect would amount to bad faith on Ameren Missouri's part, claiming that Ameren Missouri has a "penchant for delay" and later claiming that it would have to "pry" information it needs from Ameren Missouri. OPC Suggestions at 1, 2. The "proof" OPC cites consists of a reference to Ms. Mantle's entire surrebuttal testimony in the Company's prior rate case, which gave Ms. Mantle's side of the story (and only her side) of her claim that the Staff did not know that transmission charges were included in the FAC. OPC

Suggestions at 2 n.1. OPC's point, apparently, is that the Company had somehow hid the fact that transmission charges were included in the FAC since its inception in 2009. The evidence surrounding her claim, however, belies it and consequently it belies OPC's bald assertion of bad faith on Ameren Missouri's part.

6. There is no question: Ameren Missouri's filings under 4 CSR 240-3.161(3)(A) and its FAC tariff from its inception have stated that transmission costs recorded in USoA Account 565 were included in the FAC. Both the tariff and those filings called this out and called out Account 565. This can be seen from the FAC tariff approved in Case No. ER-2008-0318, and the FAC filing requirements information included as a schedule to the direct testimony of Company witness Marty Lyons in that case. The same is true of subsequent FAC tariff and FAC-related filings in each subsequent Ameren Missouri rate case, including the last one. And in the Company's last rate case, the Commission took official notice of the fact that transmission charges are recorded in USoA Account 565. *Order Granting Motion to Take Official Notice and Admitting Late-Filed Exhibit*, Case No. ER-2012-0166, Oct. 30, 2012. And notwithstanding OPC's citation to Ms. Mantle's surrebuttal testimony in the last rate case (which, as noted gave her one-sided and untested views on the subject), during cross-examination in that case Ms. Mantle admitted that Ameren Missouri's FAC has, from its inception in 2009, included charges in Account 565; i.e., has included transmission charges. Case No. ER-2012-0166, Tr. p. 1243, l. 6-21 (Charges in Account 565 have always been in the FAC; Staff hasn't claimed they should not be; Ms. Mantle wasn't claiming they should not have been now). What Ms. Mantle was apparently complaining about in that case is that starting in early 2012 transmission charges

under MISO<sup>1</sup> Schedule 26-A were being recorded to Account 565 and the Company had not separately called out Schedule 26-A (as opposed to Schedule 26) in its monthly FAC reports. But both Schedule 26 and 26-A include charges associated with the power Ameren Missouri buys from MISO to serve its load that are based upon the cost of transmission facilities constructed within the MISO footprint, and as noted all of these transmission charges are, as they have always been, recorded to Account 565. Despite Ms. Mantle’s complaints, the Commission determined that Ameren Missouri has “acted appropriately” in including these Account 565 charges [including those arising under MISO Schedules 26 and 26-A] in its FAC. *Report and Order*, Case No. ER-2012-0166, p. 85.

7. The simple truth is that Ms. Mantle’s cross-examination in that case revealed that at the time the Staff (and it was her department who had responsibility in this area) apparently did not pay very much attention to what charges were included in the FAC because they did not pay all that much attention to the monthly FAC reports that the Company has filed each and every month since it has had a FAC, just as it was required to do. For example, the Staff asked a data request in the last rate case (Data Request No. 554) regarding where transmission costs are recorded. Ameren Missouri explained that the information is in the required monthly FAC reports, pointing out that there is tab in those reports for Account 565 (transmission) costs, plus additional details later in the report that is referenced in the Account 565 tab. Had the Staff looked at the reports they would have known this. See Exhibit A hereto; Case No. ER-2012-0166, Tr. p. 1239, l. 5 – 18 (Ms. Mantle admitting that the report calls out the Schedule 26 charges and that the data request response explains in detail where to find them); *Id.* p. 1213, l.

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<sup>1</sup> Midcontinent Independent System Operator, Inc.

22 to p. 1214, l. 9 (Where Ms. Mantle, in response to Commissioner questions, admitted that the Staff's review of the monthly reports is less thorough than when the Staff conducts prudence reviews, and that the Staff may "change that and start looking at them a little quicker"). The bottom line is that plenty of information was in the Staff's hands every month to show that transmission charges were being included in the FAC; Staff (and more specifically, Ms. Mantle's department) just didn't pay much attention to it, yet Ms. Mantle then (and OPC now) seeks to deflect blame on the Company as if the Company was able to read Ms. Mantle's mind such that it would know that Ms. Mantle failed to understand the charges in the FAC. It seems an obvious point, but the Company is not a mind-reader. It is simply not true that the Company engaged in delay, or that information had to be "pried" from it, and OPC has completely failed to prove that it did. To the contrary, the information was provided. That Ms. Mantle may not have elected to look at it is a different issue.

8. OPC's second attempt (also unsupported) to substantiate its claim of "delay" consists of its complaint to the effect that it had to ask for information in discovery to perform calculations (that it does not think it ought to have to ask for), and that Ameren Missouri had an "incentive . . . to dissemble its request [for a FAC] at the [rate] case's initiation and delay providing information as long as possible . . ." OPC Suggestions at 2-3. OPC completely ignores the fact that (a) as explained above, Ameren Missouri complied with the rule's minimum filing requirements, and (b) without being asked a single data request, had already placed in OPC's hands the data and information needed to "calculate" and "recalculate" the only FAC figures that impact the revenue requirement in this case – the net base energy costs being rebased. As we explained in our initial Response, that information is in the workpapers *OPC has had since shortly after this case was filed*. Moreover, highly detailed information about all of the

costs and revenues and the proper USoA accounts, as well as the “minor” accounts Ameren Missouri uses for managerial accounting purposes (but which it was never required to establish in the first place), *are included in the monthly FAC reports OPC receives every single month.* Notably, OPC’s Suggestions do not claim that the workpapers and monthly reports lack the information it says Ameren Missouri “delayed” providing. Rather, OPC simply complains that in its view the avenue for providing that information had to be the minimum filing requirements in 4 CSR 240-3.161(3)(A). We’ve already explained why OPC is wrong with regard to this point.

9. Finally, OPC complains that it had not received responses to data requests by October 9 (when it filed its Suggestions) which were due on October 7. All such responses were provided on or before October 10 (and contrary to OPC’s claim, 14 of 19 of them were provided on or before the day OPC filed its Suggestions). Among other things, the Company paralegal responsible for these data requests was ill and out of the office part of this past week and was delayed providing the responses. Submitting some of the responses no more than three days late hardly indicates dilatory behavior.

**C. That the Company Provides More Information than Required or Initially Included in FAC Tariffs Does Not Show That the Company’s Filings Have Been Deficient.**

10. In a classic case of “no good deed goes unpunished,” OPC attempts to diminish the fact that the Staff has specifically found prior Ameren Missouri filings, that are essentially just like the current filing, to be in compliance with the Commission’s rules by claiming that because Ameren Missouri’s FAC tariff has become “much more detailed” this somehow means its filing requirements are deficient. OPC’s Suggestions at 3. First, one has nothing to do with the other. Second, Ameren Missouri has included more detail in its monthly reports (even

though not required to do so) and its FAC tariff is more detailed now than it was when first approved *because of the normal maturation process of implementing the first FAC in Missouri since the late 1970s*. As Ms. Mantle herself agreed in the Company’s last rate case, the parties were then “still working out the fuel adjustment clause in Missouri.” Mantle Deposition, Case No. ER-2012-0166, p. 17, l. 23-24. At that time – and we are here now only about two years later – she opined that FACs were still relatively new. *Id.*, p. 20, l. 22-25. It is simply not true – and OPC cites nothing to support its contention that Ameren Missouri has somehow been uncooperative or dilatory in addressing the parties’ information needs or in including more detail in its tariff when it has been suggested that the additional detail would be helpful. In fact, the record in past Company rate cases is contrary. For example, Ameren Missouri worked with several parties its last rate case and agreed, as a party to a stipulation with Staff and MIEC, to the specific terms of its current FAC tariff sheets.<sup>2</sup> *Non-Unanimous Stipulation and Agreement Regarding Class Kilowatt-Hours, Revenues and Billing Determinants, Net Base Energy Costs, and Fuel Adjustment Clause Tariff Sheets*.<sup>3</sup> It agreed with every single one of the Staff’s recommendations regarding the FAC,<sup>4</sup> which Staff stated would “aid the Staff in performing FAC tariff, prudence and true-up reviews.” Case No. ER-2012-0166, Staff Revenue Requirement Cost of Service Report at 172. Pursuant to a Stipulation among the Company and others in Case No. ER-2011-0028 (the first case where the Company asked to continue its FAC),

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<sup>2</sup> Indeed, the terms of the very first FAC tariff was also agreed-upon among the parties in Case No. ER-2008-0318, save the sharing percentage to be included if the Commission were to approve a FAC for the Company.

<sup>3</sup> The Stipulation was not objected to and thus was treated as unanimous.

<sup>4</sup> The only dispute, which the Commission resolved in the Company’s favor, was whether transmission charges should continue to be included in the FAC, as they had always been.



the Company met with Staff, OPC and other parties and agreed to substantially increase the information included in its monthly FAC reports, although the Commission's rules did not require that the additional information must be contained in those reports. As earlier noted, it is not clear that this information had actually been utilized by the Staff (at least while Ms. Mantle was in charge of FAC issues) on a monthly basis, despite the fact that it has been provided for several years now.

**D. OPC's "Opinion" About the Requirements of the USoA is Simply Wrong.**

11. OPC's last argument consists of what appears to be Public Counsel's (and perhaps Ms. Mantle's) opinion about certain provisions of the USoA, which specifically authorize (but do not require) utilities to establish the "minor" accounts for managerial accounting purposes. Ms. Mantle mentioned these minor accounts in her testimony in the Company's last rate case, but also admitted that she is no expert on the USoA: "Q: Isn't it true that account 565 is the FERC uniform system of account where transmission charges are recorded" A. I don't know. I'm not an accountant. I don't have the FERC system of accounts down." Mantle Deposition, Case No. ER-2012-0166, p. 1272, l. 6-10. OPC's theory is, apparently, that the existence of these minor accounts proves that 4 CSR 240-3.161(A)(3) required a detailed listing of them, but the terms of the USoA directly rebut that this is the case, as also addressed in the Affidavit of Ameren Missouri Vice President Business Planning and Controller Lynn M. Barnes, C.P.A., attached hereto and incorporated herein by this reference as Exhibit B.

12. While OPC cites part of the relevant provisions of the USoA, it ignores its plain terms. USoA General Instruction 3.C, cited by OPC, indeed does allow utilities, if they want to, to adopt "for its own purposes" these minor accounts, but only if the actual USoA accounts (i.e., the "numbers herein prescribed") appear in the headings in the ledger. For example, if a utility

establishes a minor such as .001 for fuel costs (USoA Account 501) it must list the minor with Account 501, e.g., as “501.001.” But the minor is not “prescribed” by the USoA at all. To the contrary, there is only one set of “numbers herein prescribed,” and that set consists ONLY of the USoA *major* accounts that Ameren Missouri uses, and that are listed and described in Ameren Missouri’s filings made under the Commission’s FAC rule. The prescribed accounts are listed in General Instruction 3.A, and the term “account” in the USoA is defined in the USoA’s definition section as “the accounts prescribed in this system of accounts.” USoA, Definition No. 1. Not a single “minor” created by Ameren Missouri or any other utility is prescribed by or listed in the USoA. Indeed, as Ms. Barnes’s Affidavit indicates, different utilities may choose to set up totally different minor accounts, and the minor account of one utility (e.g., USoA Account 501, Utility Minor .001) may include different costs than a .001 minor to Account 501 at a second utility. Rather than supporting OPC’s contention that the Commission’s FAC rules required a listing of minor accounts, the USoA actually supports the opposite conclusion since it only the numbers “prescribed herein” that must appear in the descriptive headings of the ledger.

13. OPC cites another passage from General Instruction No. 3.C, and puts in bold the following language: “**It is intended that the utility’s records shall be kept so as to permit ready analysis**” [and then OPC stops the bolding]. The rest of the passage reads “by prescribed accounts (by direct reference to sources of original entry to the extent practicable) and to permit preparation of financial and operating statements directly from such records. . .” The part OPC chose *not* to bold is the important provision which directly undermines OPC’s argument. The “ready analysis” that must be permitted is a ready analysis *by prescribed accounts*, and as we noted above, the only “prescribed accounts” are those in the USoA, which are precisely the accounts listed in the Company’s filing requirements.

14. OPC also fails to point out that General Instruction No. 2.C provides that these discretionary minors “may be kept, provided the integrity of the prescribed accounts is not impaired.” Again, all the USoA is concerned with is the “prescribed accounts” – those “major” accounts that are in the Company’s filing requirements and in which all of the costs and revenues included in the FAC are recorded. Establishing the minor accounts in no way impairs the actual, prescribed USoA accounts, and indeed do not fall within the definition of “accounts” in the USoA at all, as we pointed out above.

15. OPC’s “interpretation” of the USoA is also belied by the conduct of the FERC itself. As Ms. Barnes also explains, the FERC conducted and completed an audit of Ameren Services Company (which as the Commission knows provides substantial services to Ameren Missouri, including in fuel accounting) in 2009-2010. Barnes Affidavit, ¶ 11. Ameren Services Company follows the USoA just as Ameren Missouri does, and uses the same minor accounts as Ameren Missouri. *Id.* The USoA and the minors employed by Ameren Services/Ameren Missouri have not materially changed since 2009-2010. *Id.* When the FERC audited Ameren Services, it raised no questions about, nor did it find in any way that Ameren Missouri was not complying with the USoA’s account requirements. If OPC were right, that is, if the minor accounts (not prescribed by the USoA) were the ones that had to be subject to “ready analysis,” and if they are not, as OPC implies, then surely the FERC would have found some deficiency. But as explained above, the plain terms of the USoA make clear that it is the *prescribed* accounts that must be subject to ready analysis. As Ms. Barnes’ Affidavit also indicates, Ameren Missouri is currently being audited by the FERC (the audit commenced October 31, 2012). While the audit is not complete, there have been no issues whatsoever raised by the FERC respecting the propriety of Ameren

Missouri's use of the accounts prescribed by the USoA or its voluntarily established minor accounts. *Id.*

16. The Commission requires electric utilities to keep their books “in conformity with the Uniform System of Accounts *Prescribed* for Public Utilities and Licensees subject to the provisions of the Federal Power Act . . .” (emphasis added). 4 CSR 240-20.030. It makes no sense that when the Commission used the term “accounts” in 4 CSR 240-3.161(3)(A) that it would then have imposed a requirement that utilities list minor accounts that are not prescribed by the USoA.

17. Finally, it is simply not true that if the utility sets up a minor account (again, take the example of minor account .001 to USoA Account 501) this would cause costs “ineligible for FAC treatment” to be included in the FAC because the minor is somehow “hidden.” OPC Suggestions at 4. Under the Company's FAC tariff – which has the force and effect of law and is controlling – the cost must be recordable under the USoA in Account 501 – period. If Ameren Missouri were to create a minor under Account 501 and record costs to it that had the minor never been created in the first place could not be recorded in Account 501, *then the cost would be ineligible for FAC treatment* – period. OPC's continued employment of hyperbole (references to “end runs”) and its continued assertions of bad faith (such as its unsupported claims at page 5 of its Suggestions, including relating to “obfuscation” and “delay”) do not make them true. Ameren Missouri has complied with 4 CSR 240-3.161(3)(A). Ameren Missouri has, in addition, provided OPC the data and figures needed to “calculate” and “recalculate.” Ameren Missouri has properly sought to continue its FAC, and has played by all of the rules needed to do so. OPC's “Request” must be denied.

WHEREFORE, the Company renews its prayer that the Commission make and enter its order denying OPC's Request.

SMITH LEWIS, LLP

/s/ James B. Lowery

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Dated: October 13, 2014

Attorneys for Ameren Missouri

### **CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true and correct copy of the foregoing document was served on all parties of record via electronic mail (e-mail) on this 13<sup>th</sup> day of October, 2014.

/s/James B. Lowery

James B. Lowery

Ameren Missouri  
Response to MPSC Data Request  
MPSC Case No. ER-2012-0166  
In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Increase Its  
Revenues for Electric Service

Data Request No.: MPSC 0554 - Dana Eaves

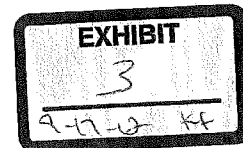
Please provide a detailed explanation of where in Ameren Missouri's Fuel Adjustment Clause (FAC) reporting is Ameren Missouri recording cost associated with MISO transmission costs. If these transmission costs are currently reported in the FAC reports filed by Ameren Missouri are they segregated in such a manner that would allow Staff to able to distinguish a) these costs from other costs? b) these costs by MISO schedule? If the answer to the previous question is no, please provide all MISO transmission costs by MISO schedule from the earliest time Ameren Missouri incurred these costs segregated by costs that flowed through the FAC and the costs that didn't.

RESPONSE

Prepared By: Jesse Francis  
Title: Financial Specialist  
Date: September 14, 2012

**HIGHLY CONFIDENTIAL**

The charges assessed by MISO that are reflected in FERC Account 565 appear on Tab 5C P1 and Suppl. P6 of the monthly FAC reports. Transmission costs in Account 565 are called out on Tab 5C p1, which points to Suppl. P6. As an example see the last report that was submitted for the month of June, 2012 (the July report will be submitted later this month), which is attached to this response. The Staff can distinguish these costs from other costs because on Suppl. P6 there is a table there that lists them by MISO Schedule. For example, in the June 2012 report there are \$1,232,447.35 of Sch. 26 (Schedule 26) MISO transmission charges included in that month. See cell G18 on the Suppl. P6 tab. Finally, Appendix C p3 defines "SC 26" which appears on Suppl. P6 as "RTO SCHEDULE 26-NETWORK UPGRADE TRANS EXPAN".



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

In the Matter of Union Electric Company d/b/a Ameren     )  
Missouri’s Tariffs to Increase Its Revenues for         )     File No. ER-2014-0258  
Electric Service.   )

**AFFIDAVIT OF LYNN M. BARNES**

The undersigned, being first duly sworn and based upon the undersigned’s knowledge, information and belief states as follows:

1. My name is Lynn M. Barnes.
2. I am employed by Union Electric Company d/b/a Ameren Missouri (“Ameren Missouri”) as Vice-President, Business Planning and Controller.
3. I am a Certified Public Accountant duly licensed in the State of Missouri, and have 17 years of experience in regulatory accounting for public utilities under the Uniform System of Accounts (“USoA”) and Generally Accepted Accounting Principles (“GAAP”).
4. Additional information regarding my credentials and experience can be found in my prefiled direct testimony in this case.
5. I have read the entirety of the Office of the Public Counsel’s (“OPC”) September 24, 2014 *Request for Order*, Ameren Missouri’s October 1, 2014 *Response to Request for Order*, OPC’s October 9, 2014 *Suggestions* in reply to Ameren Missouri’s October 1 filing, and Ameren Missouri’s October 13, 2014 *Reply* to OPC’s *Suggestions* to which this Affidavit is attached.
6. The Federal Energy Regulatory Commission’s (“FERC”) Uniform System of Accounts (“USoA”) is codified at 18 C.F.R. Pt. 101.
7. The USoA has only one set of accounts, as defined by the definition of “account” in USoA Definition No. 1, and as listed in Pt. 101.

8. Each and every USoA account into which costs or revenues that are included in Ameren Missouri's FAC are recorded is listed in the minimum filing requirements information contained in Schedule LMB-1 to my July 3, 2014 Direct Testimony filed in this case. The pertinent part of that Schedule is attached to Ameren Missouri's October 1, 2014 *Response*.

9. Ameren Missouri utilizes certain "minor" accounts for managerial reporting purposes. For example, it utilizes minor account .001 under USoA Account 501. All headings in the ledger that reference a minor account include the USoA Account (sometimes called "FERC Majors"), as the USoA requires. Thus, minor .001 for Account 501 would always be referred to as "501.001," so that the USoA Account 501 is always listed as the USoA requires.

10. Different utilities could utilize the same minor number differently as (a) there is no requirement for the establishment of minor accounts at all, and (b) the costs or revenues segregated by a minor account are not prescribed by FERC or any other regulatory body and are entirely up to the utility using the minor account.

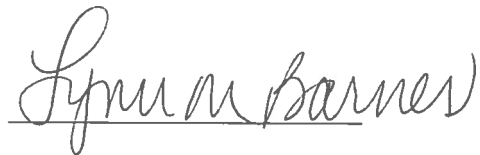
11. Ameren Services Company ("Ameren Services") provides accounting services to Ameren Missouri, and has done since 1998. Ameren Services uses the same accounting system (FERC USoA accounts and minors established by Ameren Services or Ameren Services) as used by Ameren Missouri. This was true in 2009 – 2010. In 2009-2010 the FERC conducted an audit of Ameren Services, as the FERC does from time-to-time. During the audit the FERC raised no questions or concerns about Ameren Services' compliance with the USoA account requirements (nor, by implication, did it find any concerns or raise questions about Ameren Missouri's compliance with USoA account requirements). Starting October 1, 2012, the FERC is conducting a similar audit of Ameren Missouri. While the audit is not complete, the FERC has



raised no issues or questions regarding Ameren Missouri's use of the accounts prescribed by the USoA or regarding Ameren Missouri's establishment of minor accounts.

12. OPC's "interpretation" of the USoA's requirements at pages 4 – 5 of OPC's October 9, 2014 *Suggestions* is inconsistent with the plain terms of the USoA and with my experience in applying the USoA over the past 17 years. In fact, as noted above it is inconsistent with the FERC's own application of the USoA, as evidenced by its audits of Ameren Services and Ameren Missouri.

13. Further affiant sayeth not.



Lynn M. Barnes

Subscribed and sworn to before me this 13th day of October, 2014.



Notary Public

