case (see Appendix 4).¹¹⁶ There is concern that while utilities are required to remove the lobbying portion of membership dues to certain trade groups, some of the remaining membership amount paid may still go toward these group's efforts to shape policy. Some memberships provide the utilities invoices with a lobbying percentage specifically delineated and some do not. However there is still concern that there is a lack of understanding of what that percentage amount of lobbying that is billed to the utility is based on. In addition there is concern that the remaining membership fee that is not delineated as lobbying could ultimately be used by the organization to pursue lobbying activities. Staff has analyzed Ameren Missouri's memberships in certain trade groups and at this time has removed 50% of all memberships that may have lobbying activity or for which Staff does not know how the organization determines the invoiced lobbying percentage Staff will continue to work with Ameren Missouri to ensure a proper amount of test year membership dues are included in the cost of service in this case.

Staff discovered that some of the memberships that Staff disallowed were recorded in capital overhead accounts. Staff has removed the charge from plant and has also removed estimated reserve from Account 398. These amounts will be addressed further once Staff has determined what capital accounts these charges were finally recorded in as well as calculate the actual reserve based on that account's depreciation rates.

Edison Electric Institute Dues

Based on information from the Edison Electric Institute's (EEI's) website (www.eei.org), EEI is an association of investor-owned electric utilities and industrial affiliates. From the information concerning EEI reviewed by the Staff in this case, it is clear that part of EEI's function is to represent the interests of the electric utility industry regarding legislative and regulatory matters on local, state and federal levels. This role includes engagement in lobbying activities by EEI.

In Case No. ER-83-49, *In the Matter of Kansas City Power & Light Co.*, 26 Mo.P.S.C. 104, 155 (1983), the Commission stated its position respecting EEI dues:

In the Company's last rate case, ER-82-66, the Commission reiterated its position that while there may be some possible benefit

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¹¹⁶ "MISSOURI, KANSAS UTILITIES MAY USE LOOPHOLE TO CHARGE CUSTOMERS FOR FOSSIL FUEL LOBBYING", Allison Kite, The Missouri Independent, June 7, 2021. APPENDIX 6 IS INCLUDED HEREIN.