

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

Noranda Aluminum, Inc. et al.,            )  
    Complainant,                            )  
  )  
v.    )  
  )  
Union Electric Company, d/b/a            )  
Ameren Missouri,                            )  
    Respondent.                             )

**File No. EC-2014-0223**

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**POST-HEARING BRIEF OF THE  
OFFICE OF THE PUBLIC COUNSEL**

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**POST-HEARING BRIEF OF THE OFFICE OF THE PUBLIC COUNSEL**

COMES NOW the Office of the Public Counsel (Public Counsel) and states for its Post-Hearing Brief as follows:

**Introduction**

Noranda Aluminum, Inc. and 37 individual customers commenced this proceeding alleging excess earning by Ameren Missouri. Public Counsel supports the right to bring meaningful overearnings complaints before the Missouri Public Service Commission (Commission). The question before the Commission is: Can and should the Commission order a reduction in Ameren Missouri’s rates as proposed by the Complainants, to apply to service rendered after the conclusion in this case?

The Commission has jurisdiction over this Complaint under Sections 393.130, 386.390, 393.260, RSMo., and Commission Rule 4 CSR 240-2.070(4) and (5). Particularly, Section 393.130.1, RSMo., provides:

Every ... electrical corporation ... shall furnish and provide such service instrumentalities and facilities as shall be safe and adequate and in all respects just and reasonable. All charges made or demanded by any such ... electrical corporation ... for ... electricity ... or any service rendered or to be rendered shall be just and reasonable and not more than allowed by law or by order or decision of the commission. Every unjust or unreasonable charge made or demanded for... electricity... or any such service, or in connection therewith, or in excess of that allowed by law or by order or decision of the commission is prohibited.

Section 386.390.1, RSMo., also provides:

Complaint may be made by ... any corporation or person ... by petition or complaint in writing, setting forth any act or thing done or omitted to be done by any ... public utility, including any ... charge heretofore established or fixed by or for any ... public utility ...; provided, that no complaint shall be entertained by the commission, except upon its own motion, as to the reasonableness of any rates or charges of any ... electrical ... corporation, unless the same be signed by ... not less than twenty-five consumers or purchasers, or prospective consumers or purchasers, of such ... electricity...service.

Therefore, customers have a statutory right to safe and adequate utility service at just and reasonable rates. Additionally, customers have a statutory right to complaint before the Commission.

“The Commission's principle purpose is to serve and protect ratepayers.”<sup>1</sup> The purpose of the Commission is to allow a utility to recover a just and reasonable return while at the same time protecting the consumer from the natural monopoly power that the public utility might otherwise enjoy as the provider of a public necessity.<sup>2</sup> Rates must be just and reasonable and provide the utility no more than the cost of service plus an opportunity to earn a profit up to but not exceeding the approved return on equity (ROE).<sup>3</sup> If the Commission makes a finding of overearning, Section 393.130.1, RSMo., dictates that the Commission can and should order a reduction in rates on a going-forward basis.

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<sup>1</sup> *State ex rel. Capital City Water Co. v. PSC*, 850 S.W.2d 903, 911 (Mo. App. W.D. 1993). (Citing *State ex rel. Crown Coach Co. v. Public Service Commission*, 179 S.W.2d 123 (1944).)

<sup>2</sup> *State ex rel. Sprint Mo., Inc. v. PSC*, 165 S.W.3d 160, 161 (Mo. 2005).

<sup>3</sup> *State ex rel. Union Electric Co. v. Public Service Com.*, 765 S.W.2d 618 (Mo. Ct. App. 1988).

### All Relevant Factors Test

The evidence presented by Noranda witnesses Greg Meyer and Michael Gorman supports a finding by the Commission that Ameren Missouri is overearning.<sup>4</sup> Based on this, Noranda asks the Commission to lower rates accordingly. The evidence presented by Staff witness John Cassidy also supports a finding by the Commission that Ameren Missouri is overearning.<sup>5</sup> Curiously, Staff still recommends against the Commission lowering customer rates as a result.<sup>6</sup>

As the complaining party, Noranda held the burden to prove that Ameren Missouri is overearning and that rates should be reduced accordingly. The Missouri Supreme Court has determined that the appropriate level of rates must be determined based upon a consideration of all relevant factors.<sup>7</sup> The Court stated that “Section 393.270 empowers the commission to investigate matters about which complaint may be made, or to investigate to ascertain facts necessary to the exercise of its powers and to fix maximum rates after hearing and investigation upon consideration of all relevant factors.”<sup>8</sup> Section 393.270, RSMo., states that in determining the price to be charged for utility service, the Commission may consider all facts which in its judgment have any bearing upon a proper determination with regard to *among other things*, a reasonable average return upon capital actually expended. Nothing in this statute specifically identifies a fixed list of issues which are required to be addressed in order for the “all relevant factors test” to be met. Case law also shows that the relevant factors to setting rates vary on a case-by-case basis. For example, in one case the court determined the fair value of the property of the water company was a relevant factor for consideration in order to determine the price to be

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<sup>4</sup> Exhibit 1, 2, 3 & 4.

<sup>5</sup> Exhibit 12, 13.

<sup>6</sup> *Id.*.

<sup>7</sup> *State ex rel. Utility Consumers Council of Missouri v. Public Service Commission*, 585 S.W.2d 41 (Mo. banc 1979).

<sup>8</sup> *Id.*

charged for water.<sup>9</sup> Such an evaluation would not be necessary in this Complaint and this Complaint cannot fail without it. Each case is different and a complainant must have the ability to tailor its case to the factors necessary and relevant to meet its burden.

**A. Complainants' Calculation of Overearning**

Noranda witness Meyer bases his calculations on Ameren Missouri's own Surveillance Reports which were produced and provided to parties in conjunction with Ameren Missouri's Fuel Adjustment Clause (FAC).<sup>10</sup> As Meyer notes, surveillance data alone may not be the sole basis for reducing rates, but surveillance data is very useful in determining the earnings of a utility for a specified period of time, and those earnings should be considered when analyzing other aspects of a utility's costs.<sup>11</sup> And so, in making his review of the factors relevant to determining reasonable rates in this complaint, Meyer started with the surveillance data and utilized his extensive experience as a regulatory auditor and his experience in participating in previous Ameren rate cases to develop his original direct testimony analysis.<sup>12</sup> Meyer incorporated specific factors in his calculations, such as the rate base and capital structure as detailed in the Surveillance Reports.<sup>13</sup> From there, Meyer found it reasonable to make numerous adjustments to the Surveillance Report data to reflect normalization, annualization and specific disallowances in order to determine Ameren Missouri's earnings.<sup>14</sup>

Meyer made the adjustments to account for factors such as weather normalization, annualization of depreciation expense, annualization of labor expense and costs related to the Missouri Energy Efficiency Investment Act (MEEIA), as well as for solar rebates.<sup>15</sup> Through his

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<sup>9</sup> *State ex rel. Missouri Water Co. v. Public Service Com.*, 308 S.W.2d 704, 719 (Mo. 1957).

<sup>10</sup> Exhibit 1, 2 & 17.

<sup>11</sup> Exhibit 1.

<sup>12</sup> Tr. pg. 163 & 171.

<sup>13</sup> Tr. pg. 165.

<sup>14</sup> Exhibit 1 & 2.

<sup>15</sup> Exhibit 2.

experience working with Staff, Meyer was aware that Staff's rate case accounting schedules and its recommendation are based on accounting records that are maintained in the Uniform System of Accounts (USOA) which prescribes how utilities are to book their investments and their expenses and recognize their revenues.<sup>16</sup> Armed with that knowledge and experience, Meyer considered many other relevant factors and determined that no adjustments were necessary for items such as steam production maintenance expense, distribution maintenance expense, pensions and other post-employment benefit (OPEB) expenses, healthcare expense and advertising expense.<sup>17</sup> Meyer also took into account the fact that many of the changes in fuel-related costs are already reflected in the FAC which is periodically adjusted by Ameren Missouri.<sup>18</sup> Meyer stated he did not eliminate from consideration any USOA account in which Ameren had expenses, revenues or plant recorded.<sup>19</sup> Further, Meyer stated that he was not aware of any material adjustment that needed to be made to his analysis.<sup>20</sup> Meyer also stated that his surrebuttal analysis specifically reflected the feedback that he received from Staff and Ameren Missouri regarding what they believed were the material adjustments for the relevant factors that he had not addressed in his direct testimony analysis.<sup>21</sup> Therefore, the evidence shows that everything that would have been considered in a rate case audit was considered in his all relevant factors test evaluation.

As a result of his analysis, including a 9.4% current market reasonable ROE as calculated by Noranda witness Gorman, Meyer calculated that Ameren Missouri overearned by approximately \$49.5 million in calendar year 2013.<sup>22</sup> Meyer's calculations also show that

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<sup>16</sup> Tr. pg. 163-164.

<sup>17</sup> Exhibit 2.

<sup>18</sup> Tr. pg. 202.

<sup>19</sup> Tr. pg. 166.

<sup>20</sup> Tr. pg. 174.

<sup>21</sup> Id..

<sup>22</sup> Exhibit 1, 2, 3, 4; Tr. pg 175.

overearning by Ameren Missouri continued beyond calendar year 2013.<sup>23</sup> Even accounting for changes in rate-base due to plant investment and plant retirement through March 2014, Meyer still calculated that Ameren Missouri continued to have the same range of overearnings during that timeframe as he calculated for calendar year 2013.<sup>24</sup> Meyer could have provided the Commission even more updated calculations of overearnings using rate-base changes through May, June and even July 2014, but Ameren Missouri refused to answer Noranda's data request seeking that information.<sup>25</sup>

#### **B. Staff's Calculation of Overearning<sup>26</sup>**

It is important to note that Staff witness Cassidy in his analysis through March 2014, also calculated that Ameren Missouri overearned by approximately \$25.3 million, even when making the calculations at Ameren Missouri's current commission-authorized ROE of 9.8%.<sup>27</sup> Yet, Staff recommends against a reduction in rates for customers.<sup>28</sup> Staff's position is that while its calculations may show Ameren Missouri is overearning, the rates should not be lowered because the Complaint fails to consider "all relevant factors" in its revenue requirement analysis.<sup>29</sup> Staff's position that all relevant factors have not been considered is inconsistent with the fact that Cassidy has calculated and testified to \$25.3 million in overearnings.

In all respects the process Cassidy undertook for his calculations was the very same process utilized by Meyer. Similar to Meyer, Cassidy noted that surveillance reports require substantial adjustment in order to get a meaningful assessment of earnings.<sup>30</sup> With that in mind,

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<sup>23</sup> Exhibit 17; Tr. pg. 177-181, 200, 204, 242-243.

<sup>24</sup> Id.

<sup>25</sup> Tr. pg. 180.

<sup>26</sup> Staff witness Cassidy does not agree with the use of the term "overearning." He prefers to say "earning in excess of its authorized return.;" Tr. pg. 361.

<sup>27</sup> Exhibit 13; Tr. pg. 177, 336-337.

<sup>28</sup> Tr. pg. 336-337.

<sup>29</sup> Id.

<sup>30</sup> Tr. pg. 323.

Cassidy based his calculation on Ameren Missouri's Surveillance Reports making numerous adjustments to the Surveillance Report data to reflect normalization, annualization and specific disallowances in the same manner that Meyer did.<sup>31</sup> Just as Meyer did, these adjustments were to account for relevant factors such as weather normalization, annualization of depreciation expense, annualization of labor expense and costs related to the Missouri Energy Efficiency Investment Act (MEEIA), as well as for solar rebates.<sup>32</sup> Similar to Meyer, Cassidy also looked at other relevant factors and determined that no adjustments were necessary.<sup>33</sup>

Nonetheless, according to Cassidy, Staff believes that no party has made a full assessment of all the relevant factors, so no real basis for resetting rates has been presented to the Commission.<sup>34</sup> It is important to note that neither Staff nor Ameren Missouri provided any testimony or other evidence identifying any other relevant factor, such as a USOA account, that Meyer overlooked.<sup>35</sup> Cassidy agrees all of the costs that are reflected in the USOA are reflected in both his and Meyer's calculations.<sup>36</sup> If Cassidy's calculations were made at the 9.4% ROE supported by Noranda witness Gorman, the total amount of overearnings would be quite similar to that calculated by Meyer.<sup>37</sup> But, Cassidy claims that all of the factors have not been "fully adjusted" because there has been no comprehensive audit.<sup>38</sup> As a result, Staff claims that the "all relevant factors test" just simply has not been met. To Staff, "all relevant factors" means that the justness and reasonableness of rates must be evaluated in a complaint case the same way they are

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<sup>31</sup> Exhibit 13; Tr. pg. 323-324.

<sup>32</sup> Exhibit 13.

<sup>33</sup> Id.

<sup>34</sup> Tr. pg. 368.

<sup>35</sup> Tr. pg. 166.

<sup>36</sup> Tr. pg. 345-346.

<sup>37</sup> Tr. pg. 177, 328.

<sup>38</sup> Tr. pg. 345-346.



evaluated in a general rate case.<sup>39</sup> Therefore, it is Staff's position that if no acceptable rate-case type audit and evaluation is performed, the "all relevant factors" test cannot ever be met.<sup>40</sup>

### **Meaningful Right to Complaint**

The difference between the position Noranda takes based on the calculations of Meyer and the position that Staff takes *despite* the calculations of Cassidy comes down to a differing view of whether the "all relevant factors test" can be met by anything but a full rate case audit. In Staff's opinion, three steps must be taken before an overearnings complaint should even be filed.<sup>41</sup> First, an abbreviated, high level analysis of the utility's actual reported earnings must be performed.<sup>42</sup> Second, if the results warrant further investigation, a more detailed phase of inquiry must be undertaken.<sup>43</sup> Third, if the second phase points to significant overearnings an approximately 5-month long on-site full earnings investigation audit must be performed.<sup>44</sup> According to Staff, only if the on-site audit showed substantial overearning and the near-term outlook suggested no change in that circumstance, then, *and only then*, should a complaint be filed against the utility.<sup>45</sup> However, adoption of *Staff's position would unjustly deny to any party but Staff* a meaningful right to complaint under Section 386.390.1, RSMo.

Staff overlooks the fact that in order to have a meaningful right to complaint under Section 386.390.1, RSMo., there must be a reasonable process for an individual customer like Noranda to meet its burden to prove overearnings. While Staff's three-phase process before even getting to a complaint may be the internal policy of Staff, it is not a workable process for other complainants seeking a meaningful opportunity to question the earnings of the utility. In

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<sup>39</sup> Exhibit 11, 12 & 13.

<sup>40</sup> Id..

<sup>41</sup> Exhibit 12.

<sup>42</sup> Id.

<sup>43</sup> Id.

<sup>44</sup> Id.

<sup>45</sup> Id.

this case, Staff did not consider - but the Commission should - other factors which become relevant when an individual presents a complaint case.

**A. Access to Confidential Information**

Staff minimizes and wholly disregards the fact that Staff enjoys a more expansive right to discovery of confidential information held by Ameren Missouri than does a customer such as Noranda, and the reality that utilities are much more deferential to Staff requests for information than to requests from any other party. Much has been made of the fact that Meyer's original calculations contained estimations which were later changed in his surrebuttal. However, this change serves to highlight a problem all customers face when personally taking on a utility - the problem of access to information. Once the right to discovery allowed access to documents that Ameren Missouri never would have provided voluntarily to Noranda or any other customer, the evidence shows that the differences between Noranda witness Meyer's and Staff witness Cassidy's calculations resolve themselves and become strikingly similar.

Staff's position assumes that the complainant will have access to internal and confidential documents held by the utility and that the utility will welcome the potential complainant with open arms so that a full on-site audit can be performed. Staff's first step of an abbreviated, high level analysis of the utility's actual reported earnings is based on having access to utility records such as Ameren Missouri's Surveillance Reports.<sup>46</sup> However, access to this type of information is not available to just anyone. Only parties to Ameren Missouri's FAC proceedings have access to the surveillance data.<sup>47</sup> An individual's ability to inquire further into what Staff calls stage two or three of its procedure would be impossible without filing a complaint case first.

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<sup>46</sup> Tr. pg. 169-170.

<sup>47</sup> Tr. pg. 170.

No utility like Ameren Missouri would provide voluntarily the information Staff claims it requires before it determines that a complaint is warranted. As Meyer notes, if an individual was not fortunate enough to be a party to the FAC, their ability to produce the calculations he provided in his direct testimony would be severely limited.<sup>48</sup> Noranda itself only gained the right to conduct discovery once this Complaint was filed.<sup>49</sup> While Staff and Public Counsel enjoy a more expansive right to discovery of confidential information, no individual has that right without the Commission granting them party status in an active case. An individual complainant would, therefore, be stymied, leaving only Staff with the ability to perform the comprehensive analysis Staff asserts is required before filing a complaint or that meets the standards Ameren Missouri witness Weiss lists in his Rebuttal testimony.<sup>50</sup> That is not just and reasonable. If perfect information is necessary before complaint, then no meaningful right to complaint for an individual customer like Noranda can exist.

## **B. Detrimental Delay**

Additionally, Staff's requirement that the relevant factors of a complaint case are the same as those of a general rate case, and that those factors must be evaluated in the same way, would necessitate a 5-month or longer process just to complete an earnings review audit.<sup>51</sup> To come to a full resolution of the complaint would then add several months to that timeframe. Therefore, according to Staff, a complaint must follow the same 11-month timeframe of a general rate case. If the timeframe is shorter, Staff will not support a finding of overearning as was the case here; they say the lack sufficient time to do the work.

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<sup>48</sup> Tr. pg. 171.

<sup>49</sup> Tr. pg. 195.

<sup>50</sup> Exhibit 5; Tr. pg. 198, 218-220.

<sup>51</sup> Tr. pg. 386.

The longer the overearnings exist, the more ratepayers are paying due to unjust rates.<sup>52</sup> While requiring 11-months to process a complaint may work for Staff, it is most certainly detrimental to the customers. Staff is not a customer of the utility, so paying more than necessary through rates does not actually affect Staff's bottom line or its employees' well being. So there is no incentive for Staff to demand anything other than a full 11-month case be taken on in order to right the wrong of overearning. In contrast, customers are personally affected by the overearning that has been calculated by both Noranda and Staff. Every month of paying more than just and reasonable rates is damaging. If the complaint process itself is damaging - potentially devastating - to the complainant, then there is no meaningful right to complaint under Section 386.390.1, RSMo.

### **C. Materiality of Overearnings**

It is Staff's position to undertake a full cost of service investigation only if there is evidence of overearning that Staff deems to be material and ongoing.<sup>53</sup> Cassidy explains that undertaking an earnings investigation with a full audit is a significant commitment of Staff manpower and resources.<sup>54</sup> He stated that Staff does not want to make a significant commitment of resources to an audit that may not result in a finding of overearning.<sup>55</sup> That seems logical, but the issue is how Staff defines materiality as a relevant factor.

According to Staff, for overearning to be material it must be 1 percent of the utility's annual revenue level.<sup>56</sup> In this case, Ameren Missouri has an annual revenue level of approximately \$2.8 billion, so 1 percent of that would be approximately \$28 million.<sup>57</sup> Staff

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<sup>52</sup> Tr. pg. 244.

<sup>53</sup> Tr. pg. 384.

<sup>54</sup> Tr. pg. 384.

<sup>55</sup> Tr. pg. 384-385.

<sup>56</sup> Exhibit 11; Tr. pg. 434.

<sup>57</sup> Tr. pg. 434.

witness Cassidy, in his analysis through March 2014, calculates that Ameren Missouri is overearning by approximately \$25.3 million, even when affording Ameren Missouri the benefit of its current commission-authorized ROE of 9.8%.<sup>58</sup> Since Staff's calculation of \$25.3 million is less than 1 percent of Ameren Missouri's annual revenue level, Staff says Ameren Missouri's overearning is not material and the Complaint should fail.<sup>59</sup> *This bears repeating – Staff's position is that \$25.3 million is not material.*

Staff's view of materiality unduly skews in favor of the utility. The determination of what factors are relevant starts with and ends with the utility. Staff says the amount of overearning used to determine materiality must be based on the annual revenue of the utility.<sup>60</sup> To Staff, anything less than 1 percent could be a momentary blip and can be ignored.<sup>61</sup> The ROE Staff says must be used in the overearning calculation is that which was approved for the utility in its last rate case.<sup>62</sup> According to Staff, evidence of change in cost of equity for the utility can be ignored. But, Staff's definition of materiality is neither supported by statute, nor is it just and reasonable.

Materiality can mean something very different to the customer than to the utility. A revenue requirement adjustment of less than 1 percent may still result in a material impact to the customer. Staff is a neutral party in rate cases with the intent of balancing the interests of both the company and the customer.<sup>63</sup> It is very concerning that Staff has a materiality threshold tailored to the annual revenues of the utility, but has no materiality threshold tailored to the effect

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<sup>58</sup> Exhibit 13; Tr. pg. 177, 336-337.

<sup>59</sup> If Cassidy's calculations were made at the 9.4% ROE supported by Noranda witness Gorman, the total amount of overearnings would be quite similar to that calculated by Meyer, which was \$49.5 million. Still, Staff believes the Complaint should fail; Exhibit 1, 2, 3, 4, 11, 13; Tr. pg. 175, 177, 328.

<sup>60</sup> Exhibit 11; Tr. pg. 434.

<sup>61</sup> Tr. pg. 439-440.

<sup>62</sup> Exhibit 12, 13.

<sup>63</sup> Tr. pg. 461.

on customers.<sup>64</sup> To base the ability of the customer to successfully bring a complaint before the Commission on a standard tailored only to the utility is unjust and unreasonable and not what the complaint statute intended. And in any event, the framework establishing the right to complain against unjust and unreasonable rates does not provide for any materiality threshold to be applied to cut off a complainant's avenue for relief. The size of the overearning is a relevant factor, but *any and all* unjust and unreasonable rates are prohibited per Section 393.130.1, RSMo.

#### **D. Staff Audit**

Since an on-site full earnings investigation audit was not performed in this case, Staff believes there is no support for the relief requested by the Complainants.<sup>65</sup> It is Staff's position that because no rate-case type audit and evaluation was performed, the "all relevant factors" test cannot be met.<sup>66</sup> However, it seems there is more at issue here than just whether or not an audit was performed. For instance, through his testimony, Cassidy makes it clear that if Staff does not approve of the process Public Counsel takes in an audit, Staff may not support it and may even recommend against it.<sup>67</sup> Cassidy later stated that if Public Counsel put together a full assessment of all relevant factors, Staff would not take exception.<sup>68</sup> But in this case, Noranda presented evidence that Meyer put together a full assessment of all relevant factors just as Cassidy did, and yet Staff took exception because there was no audit performed by Staff. One would assume, then, even if Public Counsel presents a full assessment of all relevant factors in this case or any other case, Staff would take exception to that as well because there would be no audit performed by Staff. Therefore, Staff believes that unless a rate-case type audit has been performed *by Staff*, the "all relevant factors" test cannot be met.

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<sup>64</sup> Tr. pg. 461-462

<sup>65</sup> Exhibit 11, 12 & 13.

<sup>66</sup> Id.

<sup>67</sup> Tr. pg. 395.

<sup>68</sup> Tr. pg. 418.

A requirement that Staff must be the one to perform the audit necessary to have even a chance at meeting the “all relevant factors test” completely undermines the statutory right to complaint under Section 386.390.1, RSMo. The ability to bring a successful complaint before the Commission then would be solely dependent upon the actions of Staff. That position places an excessive degree of power in the hands of Staff, which divests the Commission of its authority and discretion to act. If Staff is too busy to perform an audit, or is unmotivated by the claims of the complainant and decides not to participate, the complaint would be over before it began. This is unjust, unreasonable and most certainly not what the complaint statute intended.

### **Conclusion**

Noranda has a statutory right to complaint under Section 386.390.1, RSMo. The evidence shows that Noranda has met its burden to provide clear and convincing evidence of overearning by Ameren Missouri. Through the testimony of Meyer and Gorman, Noranda provided evidence that would support a rate reduction. Meyer’s analysis included all the relevant factors as required by the Missouri Supreme Court in *State ex rel. Utility Consumers Council of Missouri v. Public Service Commission*. Ameren Missouri provided no evidence to sufficiently refute that evidence.

The evidence presented by Staff witness Cassidy also supports a finding by the Commission that Ameren Missouri is overearning. Still, Staff argues against the Complaint. However, Staff’s position that if no acceptable rate-case type audit and evaluation is performed, the “all relevant factors” test cannot ever be met, would unjustly deny to any party but Staff, a meaningful right to complaint under Section 386.390.1, RSMo. The statutory right to complaint under Section 386.390.1, RSMo., must be upheld by the Commission. Therefore, the

Commission can and should make a finding of overearning and order a reduction in rates to apply to service rendered after the conclusion of this case.

Respectfully submitted,

OFFICE OF THE PUBLIC COUNSEL

**/s/ Christina L. Baker**

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**CERTIFICATE OF SERVICE**

I hereby certify that copies of the foregoing have been mailed, emailed or hand-delivered to the parties of record this 15<sup>th</sup> day of August 2014:

***/s/ Christina L. Baker***

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