MISSOURI PUBLIC SERVICE COMMISSION

STAFF REPORT

CLASS COST OF SERVICE

UNION ELECTRIC COMPANY, d/b/a AMEREN MISSOURI

GENERAL RATE CASE

CASE NO. GR-2021-0241

Jefferson City, Missouri
September 2021

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UNION ELECTRIC COMPANY,
d/b/a AMEREN MISSOURI

Case No. GR-2021-0241

STAFF'S CLASS COST OF SERVICE REPORT OF

UNION ELECTRIC COMPANY, d/b/a AMEREN MISSOURI

Case No. GR-2021-0241

I. Background and Executive Summary

Ameren Missouri's request for an approximately $9.4 million increase over its current gross non-gas revenues of $75.24 million would produce a total revenue requirement of approximately $84.6 million; an increase of approximately 12.49%.[1]

In its Cost of Service Report, Staff recommended an increase of $3,834,752 gross revenue requirement, or an incremental rate increase from current rates, based on a return on equity ("ROE") of 9.5%; the mid-point of Staff's recommended equity cost rate range of 9.25% to 9.75%. Staff's revenue requirement is based on a test year of the twelve months ending December 31, 2020, including an update period for known and measurable information through June 30, 2021.

In this Report, Staff discusses the class cost-of-service ("CCOS") and rate design issues. In general, Staff's CCOS study determines what rate of return is produced by each customer class on that class's permanent rates, as tariffed, prior to the implementation of the proposed rate increase. Staff's recommended interclass revenue responsibility shifts, if any, are designed to reasonably bring each class closer to producing the system-average rate of return used in determining Staff's recommended revenue requirement, as appropriate.

Class Revenue Recommendations

Staff bases its class revenue responsibility recommendations on its CCOS results, with an interest in avoiding dramatic changes in rates or causing interclass rate switching. Staff's recommended revenue requirement is an increase to Ameren Missouri's currently effective rates. Given Staff's direct-filed revenue requirement and the level of retail rate revenue for

[1] Staff's Cost of Service and Class Cost of Service address the Company's non-gas investment and expenses or investment and expenses related to utility plant in service such as mains, meters and service lines rather than the actual gas used by customers. A customer's gas costs are recovered by the Company through the Purchased Gas Adjustment (PGA). The non-gas revenues are revenues related to the Company's base rates which are designed to recover the Company's non-gas investment and expenses.

each rate class, Staff recommends allocating the increase in Ameren Missouri's cost of service to each rate class based on an equal percentage.

Rate Design Recommendations

Staff recommends the customer charge and volumetric rate for the residential class be increased by an equal percent. This results in a customer charge of approximately $15.75 and a volumetric rate of $0.3298/Ccf, based on Staff's currently filed revenue requirement. For the non-residential classes (General Service, Interruptible, Large Volume and Standard Transportation service)[2] Staff also recommends that all rate elements be increased by an equal percent. This maintains the relationship of the first rate block between the classes that was established in Ameren Missouri's last rate case and maintains that the transportation administration charge remains the same between the transportation classes.[3] Staff recommends that if the overall increase in the revenue requirement is different from Staff's direct filed revenue requirement, the relationship of first block and second block rates among the non-residential rate classes is maintained.

II. Class Cost-of-Service and Rate Design

Rates are structured and designed to reasonably relate the manner in which customers are charged for a service to the manner in which the company incurs non-gas expenses as well as to make investments to provide service and to make service available. Individual customers with generally similar characteristics are grouped into classes. Classes may have different rate structures as different balances are struck between ease of billing, customer understandability, cost causation, and rate continuity. Non-gas expenses and rate base are allocated or directly assigned to each class through the performance of a CCOS study. The purpose of Staff's CCOS study is to determine the appropriate revenue requirement for each class. Specifically, Staff's CCOS study finds the level of return provided by each class on the utility's investments directly assigned or allocated to that class. Staff uses each class' level of return in relation to the

[2] This excludes Special Contracts.
[3] In Ameren Missouri's last gas rate case (Case No. GR-2019-0077), the first block charges between the non-residential rate classes were aligned and the second block charges were held in a manner that did not encourage rate switching.

system average rate return to determine an appropriate revenue requirement for each class. Staff's CCOS study is a continuation of Staff's Cost-of-Service ("COS") Study. Staff's CCOS study utilizes estimates the non-gas costs incurred in providing natural gas service to each of Ameren Missouri's customer classes for the test period. Because those costs comprise Ameren Missouri's non-gas revenue requirement, the results of a CCOS study determine class revenue requirements based on the cost responsibility of each customer class for its share of Ameren Missouri's total annual non-gas cost of providing natural gas service.

Staff Expert/Witness: Robin Kliethermes

III. Staff's Class Cost-of-Service ("CCOS") Study

To perform its class cost of service study Staff allocated the level of investment and expenses described in Staff's direct-filed accounting schedules to the following customer classes:[4]

- Residential
- General Service ("GS")
- Interruptible
- Standard Transportation ("ST")
- Large Volume Transportation ("LVT")
- Special Contracts ("SC")

Staff then calculates the level of rate of return on investment produced by each customer class by taking the level of revenue produced by each class and allocated to each class net of allocated per-class expenses and dividing it by the level of allocated per-class rate base.

Current Class Revenues and Cost to Serve

The results of Staff's CCOS studies are shown in the tables below.[5] The study only reflects the non-gas portion of a customer's bill; it does not include costs associated with the purchased gas adjustment ("PGA"). Table 1 shows the current rate revenues from each customer class. Each class's current revenues and its fully allocated net cost of service is

[4] Staff also performed a CCoS Study excluding the Special Contracts class by reallocating the revenues generated by the Special Contract customers to each rate class based on the retail rate revenues of each rate class.

[5] The results of a CCOS study can be presented either in terms of (1) the rate of return realized for providing service to each class or (2) in terms of the revenue responsibility shifts that are required to equalize the utility's rate of return from each class.

provided as both a dollar and as a percent of current revenues. Table 2 shows the current rate revenues from each customer class where revenues received from customers served on the Special Contract tariff are treated as additional revenue to be allocated amongst the remaining customer classes instead of as separate customer class.[6] Chart 1, below provides the percent of fully allocated net cost of service at the recommended rate of return that each class provides.

Table 1 indicates that the Special Contract class is providing a negative return. However, as shown in Table 2 and Chart 1 all rate classes excluding Special Contract customers are providing a positive return. Even though the rate classes shown in Table 2 do not provide equal rates of return they are not providing a negative return, and thus no economic subsidies exist between the customer classes included in Table 2.

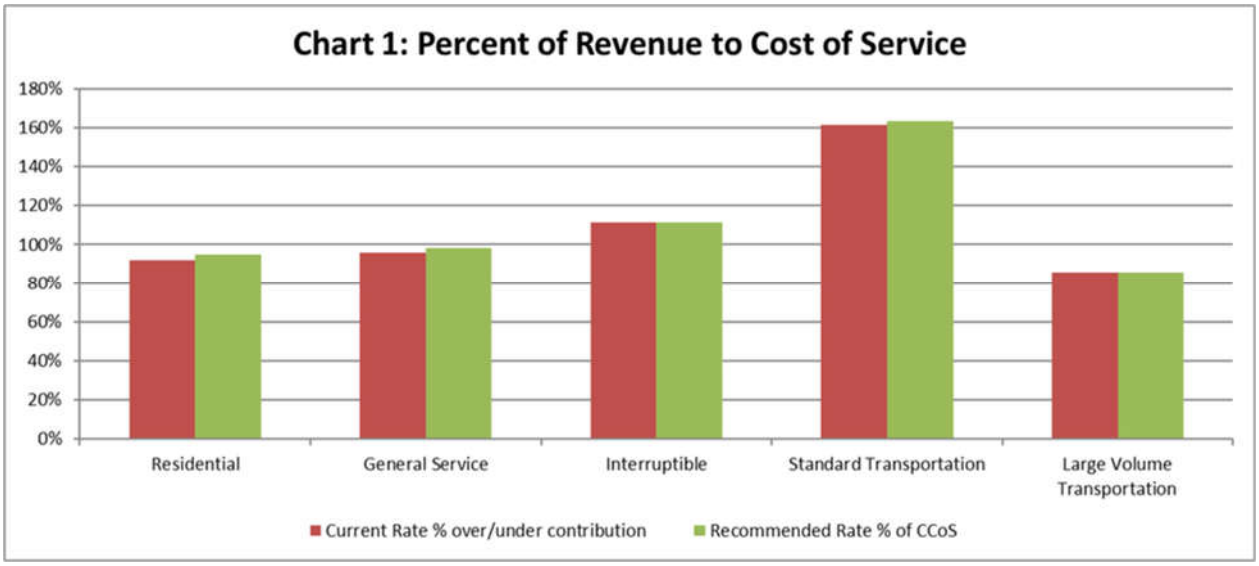
Table 1 Class Cost of Service Results Including Special Contracts

	Residential	General Service	Interruptible	Standard Transportation	Large Volume Transportation	Special Contract
Revenue from Current Rates	$ 45,079,797	$ 15,585,762	$ 395,297	$ 9,341,226	$ 5,064,541	$ 546,748
CCOS less all other revenues	$ 49,143,464	$ 16,243,830	$ 355,731	$ 5,793,781	$ 5,926,301	$ 2,385,010
Equal Percent Increase	$ 47,353,997	$ 16,372,037	$ 415,239	$ 9,812,475	$ 5,320,039	$ 574,330
% Change to Current Rates	5.04%	5.04%	5.04%	5.04%	5.04%	5.04%
Rate of Return from current Rates	4.3%	5.7%	9.1%	20.2%	3.7%	-9.4%
Rate of Return at Recommended RR	5.7%	6.9%	10.3%	22.0%	4.6%	-9.1%

Table 2 Class Cost of Service Results Excluding Special Contracts

	Residential	General Service	Interruptible	Standard Transportation	Large Volume Transportation
Revenue from Current Rates	$ 45,079,797	$ 15,585,762	$ 395,297	$ 9,341,226	$ 5,064,541
CCOS less all other revenues	$ 50,011,355	$ 16,689,198	$ 372,428	$ 6,009,714	$ 6,218,664
Incremental increase at equal percent	$ 2,290,677	$ 791,972	$ 20,087	$ 474,663	$ 257,349
Total class revenue at equal percent	$ 47,370,474	$ 16,377,734	$ 415,383	$ 9,815,889	$ 5,321,890
% Change to Current Rates	5.1%	5.1%	5.1%	5.1%	5.1%
Rate of Return from current Rates	3.9%	5.1%	8.0%	18.7%	2.9%
Rate of Return at Recommended RR	5.2%	6.3%	9.2%	20.5%	3.8%

[6] Staff based these CCOS studies on Staff's mid-point revenue requirement recommendation.



In the course of recommending rate design and interclass shifts, Staff is mindful of a number of things:

(1) Consideration of policy, such as rate continuity, rate stability, revenue stability, minimization of rate shock, meeting of incremental costs, and consideration of promotional practices. Staff endeavors to provide methods to implement in rates any Commission-ordered overall change in customer revenue responsibility while promoting revenue stability and efficiency. Staff must also balance this, to the extent possible, with retaining existing rate schedules, rate structures, and important features of the current rate design that reduce the number of customers that switch rates looking for the lowest bill. Rate schedules should be understandable by all parties, customers, and the utility as to proper application and interpretation.

(2) Staff strives to provide the Commission with a rate design recommendation based on each customer class's relative cost-of-service responsibility, and that will yield the total revenue requirement to all classes in a fair manner, avoiding undue discrimination, and including methods to recover costs in a timely manner.

(3) CCOS studies are not precise and should serve only as a guide to setting rates. For example, CCOS studies are based on a direct-filed revenue requirement and the allocation of that revenue requirement among specific accounts, using a specific rate of return. Unless the Commission approves that exact set of accounting schedules and billing determinants that were filed in Staff's Direct COS Report, there is an inherent disconnect between the CCOS study results used in this Report, and the actual class cost of service that would result at the conclusion of a case.

(4) In a general rate case resulting in an increase in a utility's overall revenue requirement, Staff is reluctant to recommend reducing any class's rates while the overall revenue requirement is increasing.

(5) In providing its rate design recommendation, Staff attempts to recommend revenue-neutral shifts so that once the rate increase has been applied, a given class does not under contribute by greater than 5% of its revenue requirement while another class or classes do not over contribute by greater than 5% of their revenue requirement.

As shown in Chart 1 above, the Standard Transportation and Interruptible classes are contributing greater than the 5% threshold of their allocated revenue requirement and the Large Transportation class is contributing less than the 5% threshold of its revenue requirement. The revenues that will result from the Residential class based using Staff's recommended revenue responsibility allocation will provide approximately 95% of the class' revenue requirement or within the 5% threshold. At this time, Staff is not recommending to shift revenue responsibility between the Standard Transportation class and the Large Transportation class because a revenue responsibility shift would most likely cause rate switching to occur and the revenue for the Standard Transportation class includes an additional fee for meter aggregation. However, Ameren Missouri's and Staff's accounting schedules do not break out expenses and labor costs specifically for aggregation, therefore, these costs could not be directly assigned to the Standard

Transportation class.[7] Staff recommends that Ameren Missouri identify these costs in its next rate case to more accurately reflect the cost to serve the Standard Transportation class.

Staff Expert/Witness: Robin Kliethermes

A. Data Sources

Staff's CCOS studies utilized Staff's revenue requirement positions as filed on September 3, 2021. This data includes:

- Adjusted investment and cost data by FERC account;
- Annualized, normalized rate revenues;
- Other operating and maintenance expenses;
- Depreciation and amortizations; and
- Taxes.

In addition, Staff reviewed Ameren's current CCOS studies and other current workpapers on the average cost of class meters, regulators and customer service lines and class billing information.

Staff Expert/Witness: Robin Kliethermes

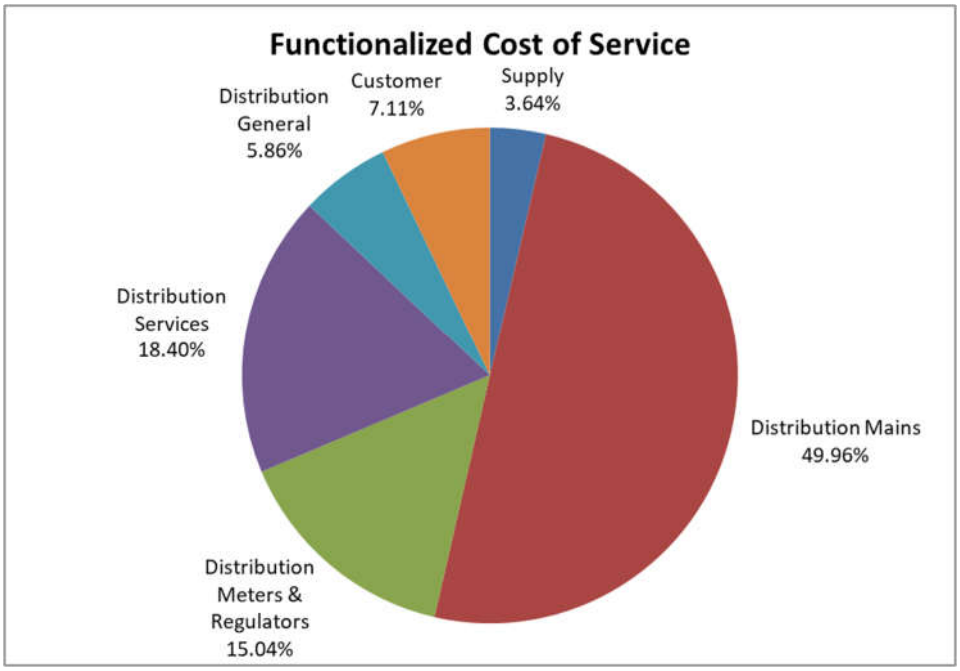
B. Functions

Natural gas utilities differ from other utilities, such as electric, in that the production and transmission of the commodity is largely accomplished by entities other than the utility itself. Recovery of actual gas costs is made through the PGA. The major functional cost categories Staff used in its CCOS studies are Distribution system related. Within the general functional category of Distribution, a distinction was further made between the mains, which are generally designed to deliver natural gas to multiple customers, and the regulators, meters, and service lines used to deliver natural gas service to a specific customer. The functional categories used in Staff's CCOS studies include: Production, Storage & Transmission,

[7] Staff also identified a formula error in its calculation of retail rate revenues for the Standard Transportation class of approximately $300,000. This will decrease the overall rate of return for the class.

Distribution Mains, Distribution Meters, Distribution Regulators, Distribution Services, Billing, Uncollectible Accounts, Deposits, and Income Taxes.

The "Distribution Function" (combination of Distribution Mains, Distribution Meters, Distribution Regulators, and Distribution Services) is the single largest cost component, and represents the largest percentage of total cost for Ameren Missouri, as shown in the graph below.



Staff Expert Witness: Robin Kliethermes

C. Allocation of Distribution Costs

Ameren Missouri owns a distribution system that contains the mains, service lines, regulators, meters, and all other equipment required to deliver natural gas to its customers. Since Ameren Missouri necessarily incurs costs related to building, operating, and maintaining its distribution system, those costs must be allocated between its different customer classes.

Allocation of Distribution Mains

In this case, Staff used the same average and excess ("A&E") method as Ameren Missouri to combine average demands and non-coincident peak demands to allocate the costs of distribution mains. The two-part A&E method is described as follows:

> *The first part is the average consumption of a service class as a percent of the sum of the average consumption of all classes, multiplied by the system load factor (i.e. average system consumption divided by system peak). The second part is the ratio of the excess demand of each service class and the system excess demand, multiplied by the complement of the system load factor (one minus the system load factor). The service class excess demand is the difference between the peak demand and the average consumption for the class. The system excess demand is the sum of all service class excess demands.*[8]

The A&E allocation method was used by Ameren Missouri in its previous gas rate case, Case No. GR-2019-0077, and it was described by Staff as, "a reasonable allocator for distribution mains."[9] In the current case, Staff found that A&E allocation method remained a reasonable approach for dividing the costs of distribution mains between customer classes. Staff updated the A&E calculation used by Ameren Missouri to include inputs that considered data through April 30, 2021. Additionally, Staff produced a second set of allocators for distribution mains that added the Special Contracts class to the calculation. The treatment of customers served on Special Contracts for purposes of Staff's CCOS studies is discussed in the testimony of Staff witness Robin Kliethermes. The results of the A&E allocation factor calculations for distribution mains were provided to Robin Kliethermes for use in Staff's CCOS studies.

Allocation of Service Lines, Meters, and Regulators

The allocation of costs related to service lines, meters, and regulators were also addressed by Staff. The basic methods used by Ameren Missouri were reviewed and found to be acceptable. For service lines, Ameren Missouri's allocators are based on the costs of the materials, labor, and overheads for an average service line for different types of customers (e.g. residential, commercial, and large use/interruptible service) and the total number of customers in each class. The total cost of service lines for each class (average cost per service line multiplied by the number of customers) is divided by the total cost of all service lines in all classes to calculate each allocation factor. Similarly, Ameren Missouri's allocators for meters

[8] NRRI 00-08, "Cost Allocation and Rate Design for Unbundled Gas Services," pages 47-48.
[9] Case No. GR-2019-0077, Staff Report Class Cost of Service, page 9, lines 3-6. Note: Staff erroneously referred to Ameren Missouri's allocation factors as "peak and average" instead of "average and excess."

and regulators are calculated by dividing the total cost of equipment assigned to each customer class by the total cost of equipment for all customer classes.

Two sets of allocation factors for service lines, meters, and regulators were used by Staff in its CCOS studies. The first set of allocators used by Staff witness Robin Kliethermes were taken from Ameren Missouri's direct testimony. Similar to what Staff did to the allocation factors for distribution mains, Ms. Kliethermes then created the second set of allocators by modifying Ameren Missouri's method in order to add the Special Contracts class.

Staff Expert/Witness: Charles T. Poston, PE

D. Allocation of Customer-Related Costs

Customer-related costs include expenses incurred for billing and customer services. Customer-related costs are costs necessary to make natural gas service available to the customer, regardless of whether or not the service is utilized. Examples of such costs include meter reading, billing, postage, customer accounting, and customer service expenses. Staff allocated these costs to customer classes based on the number of customers in the class.

Staff Expert/Witness: Robin Kliethermes

E. Revenues

Operating revenues consist of (1) the revenue that the utility collects from the sale of natural gas to Missouri retail customers ("rate revenues"), and (2) the revenue the utility receives for providing other services ("other revenues"). Staff uses rate revenues in developing its rate design recommendation and will use them to develop the rate schedules required to implement the Commission's ordered revenue requirement and rate design in this case. Staff, in its CCOS Study, used the normalized and annualized class rate revenues contained in Staff's COS Report filed September 3, 2021.

Staff Expert/Witness: Robin Kliethermes

F. Allocation of Taxes

Taxes consist of real estate and property taxes, payroll tax expenses, and income taxes. Real estate and property tax expenses are directly related to the original cost investment in plant

for Ameren Missouri; therefore, these expenses are allocated to customer classes on the basis of the sum of the previously allocated production, distribution, and general plant investment.

Payroll tax expenses are directly related to payroll expenses for Ameren Missouri, so these expenses are allocated to customer classes on the basis of allocated payroll expenses.

Lastly, Staff separately allocated income taxes for Ameren Missouri to customer classes based on the percentage of rate base produced by each customer class.

Staff Expert/Witness: Robin Kliethermes

IV. Rate Design

The process of determining how Ameren Missouri's non-gas revenue requirement will be allocated among the different customer classes is known as rate design. However, it is important to note that the non-gas revenue requirement affects only a portion of a customer's bill. The non-gas portion of the bill includes a monthly customer charge and volumetric meter reading rates, also known as a customer charge and a delivery charge per Ccf. The PGA, which can be approximately half of a customer's bill depending on usage, is subject to provisions in Ameren Missouri's PGA tariffs.

Rate design is the method used to determine the rates and rate components to be charged to individual classes of customers. The following factors are of particular relevance to Staff's rate design in this case:

- Incorporating methods to implement in rates any Commission-ordered overall change in customer class revenue responsibility;
- Retaining, to the maximum extent possible, existing rate schedules and rate structures to minimize rate switching, except where Commission guidance or best practice indicates an appropriate departure.

Staff Expert/Witness: Robin Kliethermes

G.R ate Design Recommendation

Staff's rate design recommendations in this case are:

- For the Residential class, allocate the increase to each non-gas rate element by an equal percent.

- For the Large Volume, Standard Transportation, General Service and Interruptible classes, Staff recommends the rate increase for each class be allocated to each non-gas rate element by an equal percent. The volumetric rate for these classes includes a two-block design, with usage for the first 7,000 Ccf consumed per month billed at a higher rate than the remaining Ccf.

For the non-residential customers, Staff recommends preserving the first block rate consistency that currently exists between these rate schedules. For rate continuity it is important that the second block rate for the Large Volume class not be higher than the second block rate for the Standard Transportation class.

Incorporating Staff's recommended rate design as described above for Ameren Missouri results in the rates below in Table 3 (for illustrative purposes only):

continued on next page

Table 3: Staff's Recommended Rate Structure

Rate Classes	Current Rates	Proposed Rates
RESIDENTIAL		
Customer Charge	$ 15.00	$ 15.76
1st Block	$ 0.31360	$ 0.32950
2nd Block	$ 0.31360	$ 0.32950
Total Revenue	$ 45,079,797	$ 47,364,653
GENERAL SERVICE		
Customer charge	$ 28.44	$ 29.89
First Block	$ 0.30480	$ 0.32030
Second Block	$ 0.19960	$ 0.20970
Total Revenue	$ 15,585,762	$ 16,378,809
STANDARD TRANSPORT SERVICE		
Customer charge	$ 28.34	$ 29.78
Admin Charge (monthly)	$ 42.87	$ 45.05
Meter Equip Chg. (monthly)	$ 21.00	$ 22.07
School Agg and Bal	$ 0.0044	$ 0.0046
First 7000 Ccf	$ 0.3048	$ 0.3203
2nd Block	$ 0.1702	$ 0.1788
Total Revenue	$ 9,341,226	$ 9,814,844
LARGE TRANSPORT SERVICE		
Customer charge	$ 1,432.11	$ 1,504.88
Admin Charge (monthly)	$ 42.87	$ 45.05
First 7000 Ccf	$ 0.3048	$ 0.3203
2nd Block	$ 0.1464	$ 0.1538
Total Revenue	$ 5,064,541	$ 5,320,814
INTERRUPTIBLE SERVICE		
Customer charge	$ 264.30	$ 277.73
First 7000 Ccf	$ 0.3048	$ 0.3203
2nd Block	$ 0.1639	$ 0.1722
Total Revenue	$ 395,297	$ 415,339

Staff's specific rate recommendations provided above are highly dependent on the overall revenue requirement and on mitigation of customer impact. Staff will continue to evaluate the costs and revenues for each rate class, and if there are significant changes in cost drivers across rate classes, Staff will adjust the recommendation accordingly.

Staff Expert/Witness: Robin Kliethermes

H. Residential Rates

Staff found from its CCOS that the fully allocated cost to be recovered through the residential customer charge would be approximately $17.74 per customer. However, Staff recommends that the Residential customer charge and the volumetric rate be increased by an equal percent in this case, which instead results in a customer charge of approximately $15.75. Staff's recommended revenue requirement change for the Residential class does not result in full movement to the class's cost of service, therefore a lower than calculated customer charge is not unreasonable. Staff included the below costs in the calculation of the residential customer charge:

- Distribution – services (investment and expenses)
- Distribution – meters and regulators (investment and expenses)
- Distribution – customer installations
- Customer deposits
- Customer billing expenses
- Percent of customer service & information expenses
- Portion of income taxes

Generally, the fully allocated cost of service is the preferred basis for designing the rates applicable to a given customer class. However, various public policy concerns, ranging from bill understandability to mitigating company disincentives to promoting energy conservation, temper strict adherence to the results of these CCOS studies. The accounting schedules do not break out customer-specific customer service expenses, such as billing from general customer service expenses, customer assistance programs or labor associated with administering the programs. It is unreasonable to assume that an additional customer will cause the addition of a customer service employee or a general administrative employee. However, to reflect that some

customer service costs are customer-specific, Staff allocated approximately 65% of the costs to be recovered from the customer charge and 35% to be recovered from the volumetric rate.

Staff Expert/Witness: Robin Kliethermes

V. Special Contract Rider Recommendation

Staff recommends increasing the specificity of provisions contained in Ameren Missouri's Special Contract Rates – Transportation Service tariff found at Sheet No. 18.1. Staff's recommended language is provided in Appendix 2. For example, Staff's recommended provisions ensure that the discounts received by customers served on Special Contract rates must be of a sufficient amount to (1) produce revenues in excess of assignable and actual marginal costs for each year of the life of the contract, and (2) be a minimum of 90% of the cost of the viable natural gas transportation alternative over the life of the contract.

Staff Expert/Witness: Robin Kliethermes

VI. Special Tariffs

In Ameren Missouri's last gas rate case, Case No. GR-2019-0077, the Delivery Charge Adjustment ("DCA") Rider was established. The DCA is an annual revenue adjustment to account for changes in Ccf in specific identified usage ranges for the Residential and General Service class. Staff recommends that Tariff Sheet No. 31.1 be updated to reflect the block usage and rates determined in this case.

Staff Experts/Witnesses: Robin Kliethermes and Michael L. Stahlman

VII. Appendices

Appendix 1 - Staff Credentials

Appendix 2 - Other Staff Schedules

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 Adjust Its Revenues for Natural Gas Service	)))	Case No. GR-2021-0241

AFFIDAVIT OF ROBIN KLIETHERMES

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW ROBIN KLIETHERMES and on her oath declares that she is of sound mind and lawful age; that she contributed to the foregoing *Staff Report - Class Cost of Service*; and that the same is true and correct according to her best knowledge and belief.

Further the Affiant sayeth not.

ROBIN KLIETHERMES

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 16th day of September 2021.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: April 04, 2025
Commission Number: 12412070

Notary Public

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 Adjust Its Revenues for Natural Gas Service	)))	Case No. GR-2021-0241

AFFIDAVIT OF CHARLES T. POSTON, PE

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

COMES NOW CHARLES T. POSTON, PE, and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Staff Report - Class Cost of Service*; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

CHARLES T. POSTON, PE

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 16th day of September 2021.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: April 04, 2025
Commission Number: 12412070

Notary Public

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 Adjust Its Revenues for Natural Gas Service	)))	Case No. GR-2021-0241

AFFIDAVIT OF MICHAEL L. STAHLMAN

STATE OF MISSOURI	)	
	)	ss.
COUNTY OF COLE	)	

COMES NOW MICHAEL L. STAHLMAN and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *Staff Report - Class Cost of Service*; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

MICHAEL L. STAHLMAN

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the County of Cole, State of Missouri, at my office in Jefferson City, on this 16th day of September 2021.

D. SUZIE MANKIN
Notary Public - Notary Seal
State of Missouri
Commissioned for Cole County
My Commission Expires: April 04, 2025
Commission Number: 12412070

Notary Public