

1 them. The ratepayers should not have to make involuntary contributions or pay dues to
2 charities and other organizations of the Company's choice. Id.

3 **MoPSC ASSESSMENT**

4 Q. Please discuss adjustment S-18.3 to annualize the MoPSC assessment.

5 A. This adjustment represents the difference between the Staff's annualized
6 MoPSC Assessment and the test year recorded assessment expense. The most recent
7 MoPSC Assessment, in effect for the fiscal year July 1, 2000 to June 30, 2001, was used
8 in the Staff's annualization.

9 **RATE CASE EXPENSE**

10 Q. Please explain adjustment S-19.17.

11 A. This adjustment normalizes rate case expense over a three-year period.
12 The Staff selected three years as a reasonable amortization period.

13 **MISCELLANEOUS EXPENSES**

14 Q. Please explain adjustments S-15.4 and S-19.20.

15 A. Adjustments S-15.4 and S-19.20 eliminate all test year miscellaneous
16 expenses related to **Company Christmas parties, Christmas cards, candies, flowers,
17 shirts and Ameren Day at Busch Stadium. A summary of the Staff's adjustment to
18 Company's miscellaneous expenses is attached as Schedule 1 to my direct testimony.**
19 The Staff eliminated these items because they are unnecessary for the provision of safe
20 and adequate service to customers.

21 Q. Please give specific examples of what Staff has disallowed in
22 miscellaneous expenses.

1 A. **The Staff has disallowed the cost of candies given away for an
2 AGA/EEI (American Gas Association/ Edison Electric Institute) tour of the Customer
3 Service Call Center during a conference. Also disallowed were the cost of shirts related
4 to the AGA/EEI seminar. Staff also disallowed Christmas candies and Holiday greeting
5 cards sent to energy assistance agencies that AmerenUE and AmerenCIPS (Central
6 Illinois Public Service), Credit and Collection personnel collaborate with during the year.
7 Ameren charged the cost of these cards to both AmerenUE and AmerenCIPS, but
8 allocated all the cards to Missouri operations even though AmerenCIPS is an Illinois
9 utility. Therefore, AmerenCIPS costs are also eliminated in the adjustment. Staff also
10 disallowed the cost of Christmas parties and flowers allocated to Missouri electric
11 operations, as well as costs associated with Ameren Day at Busch Stadium.** These are
12 all examples of expenses that AmerenUE included in above-the-line expense during the
13 test year. The Staff has disallowed these expenses because these expenses are not needed
14 to provide safe and adequate service.

15 **ADVERTISING**

16 Q. Please explain adjustments S-16.2 and S-19.2.

17 A. Adjustments S-16.2 and S-19.2 reflect the disallowance of advertising
18 costs as defined below.

19 Q. Please explain the history of such adjustments before the Commission.

20 A. The Commission, in its Report And Order in Case Nos. EO-85-185 and
21 EO-85-224, involving Kansas City Power & Light Company (KCPL), adopted the
22 ratemaking treatment proposed by the Staff, which separates advertisements into five

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categories and provides separate rate treatment for each category. The five categories of advertisements recognized by the Commission for purposes of this approach are:

- (1) General – informational advertising that is useful in the provision of adequate service;
- (2) Safety – advertising that conveys the ways to safely use electricity and to avoid accidents;
- (3) Promotional – advertising used to encourage or promote the use of electricity;
- (4) Institutional – advertising used to improve AmerenUE's public image; and,
- (5) Political – advertising, that is associated with political candidates or issues.

The Commission adopted these categories for advertisements because it believed that a utility's revenue requirement should: (1) always include general and safety ads, provided such costs are reasonable; (2) never include the cost of institutional or political ads; and (3) include the cost of promotional ads only to the extent that the utility can provide cost justification for the ads. [KCPL, Report And Order, 28 Mo.P.S.C. (N.S.) 228, 269-71 (1986)].

Q. Has this standard been used in more recent cases before the Commission?

A. Yes. The Commission has upheld the KCPL standard in numerous cases since 1985, most recently in Case No. GR-99-315, involving Laclede Gas Company.

Q. Please discuss the examination performed by the Staff of AmerenUE's advertising expenditures.

A. The Staff performed a review of each advertisement sponsored in whole or in part by AmerenUE that was expensed during the test year. Attached, as Schedule 2 to

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1 this testimony, is a listing of the Staff's classification of all AmerenUE's advertising
2 during the test year of July 1, 1999 to June 30, 2000.

3 Q. How did the Staff determine each advertisement's classification under the
4 KCPL standard?

5 A. Each advertisement was reviewed to determine which of the following
6 "primary messages" the advertisement was designed to communicate: (1) the
7 dissemination of information necessary to obtain safe and adequate service (general,
8 safety); (2) the promotion of a particular product or service (promotional); (3) the
9 enhancement of AmerenUE's image (institutional); or (4) the endorsement of a political
10 candidate or issue (political).

11 Q. How did AmerenUE classify the advertisements?

12 A. AmerenUE provided classifications in its responses to Staff Data Request
13 Nos. 37 and 45, which are attached as Schedule 3 to this testimony.

14 Q. How has the Staff treated general and safety advertising?

15 A. The Staff made no adjustments to AmerenUE's test year expense
16 associated with the advertisements that the Company classified as general or safety
17 advertising.

18 Q. How has the Staff treated promotional advertising?

19 A. The Staff did not classify any advertisements by AmerenUE as
20 promotional during the test year.

21 Q. How has the Staff treated institutional advertising?

22 A. The Staff has removed the expenses for institutional advertisements from
23 the test year. Institutional (or goodwill) advertising is designed to enhance AmerenUE's

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1 public image. This form of advertising is not necessary for AmerenUE to provide safe
2 and adequate service. The Staff believes that this type of image enhancement advertising
3 only benefits the shareholders of the utility.

4 Q. Have you attached the advertisements that you describe in this testimony?

5 A. Yes, I have attached as Schedule 4 to my direct testimony, every
6 advertisement that AmerenUE has provided to the Staff in data requests.

7 Q. Please give a list of advertisements that the Staff classified as institutional.

8 A. Advertisements relating to the Tree of Lights Campaign, SmartLights,
9 Scholarship Awards, and development of the Adopt-the-Shoreline cleanup program, The
10 Repertory Theatre, Dance St. Louis, Fox Theatre, Sheldon Concert Hall, St. Louis
11 Symphony Opera, Edison Theatre, *Cherry Diamond Magazine*, Queeny Pops, the
12 St. Louis Rams, St. Louis Cardinals, St. Louis Blues, Gateway International, Family
13 Arena, Missouri River Otters, *St. Louis Business Journal*, St. Louis Art Fair, Black
14 Repertory Theatre, and the Opera Theatre of St. Louis as disallowed institutional
15 organizations and programs. The Staff does not believe that AmerenUE's involvement
16 and sponsorship in these organizations is cause for recovery of these advertising expenses
17 from ratepayers.

18 Q. Please provide a brief description of some of the above-mentioned
19 institutional programs.

20 A. The Tree of Lights campaign is a Salvation Army program. AmerenUE
21 donates \$10 to the customer's local campaign when the customer signs up for its Direct
22 Pay plan. This donation by AmerenUE was communicated to customers through
23 advertising in the test year.

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1 The SmartLights program, as stated in AmerenUE's advertisements, "provides
2 funds to help qualified not-for-profit and community groups buy energy efficient public
3 lighting."

4 AmerenUE funds several college scholarships through the scholarship awards
5 programs to needy and qualified students.

6 The Adopt-the-Shoreline clean-up program, as stated in AmerenUE's
7 advertisement, helps "the effort to keep the Lake of the Ozarks shoreline safe and clean."
8 AmerenUE supplies the trash bags and up to \$200 for trash disposal.

9 Q. Why has the Staff not included the Tree of Lights advertising expense in
10 the income statement?

11 A. The Staff believes that expenditures related to the Tree of Lights campaign
12 represent what is, in effect, a charitable contribution. Charging for the Tree of Lights
13 campaign in rates by AmerenUE would represent an involuntary contribution by the
14 ratepayer, and the Commission has traditionally disallowed such payments. For this
15 reason, the Staff does not believe that the Tree of Lights campaign and AmerenUE's
16 involvement in that organization is a viable advertising expense that should be allowed in
17 the rate recovery. The Staff regards advertisements relating to charitable campaigns and
18 similar efforts as being institutional.

19 Q. Why does the Staff not believe that AmerenUE's advertising, for other
20 organizations listed previously in this testimony, should be recovered from ratepayers as
21 the cost of institutional (goodwill) advertising expense?

22 A. The Staff believes that expenditures related to the above-mentioned
23 organizations are not required to provide safe and adequate service and, therefore, the

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1 ratepayers should not have these expenditures included in their rates. This type of image-
2 enhancement advertising only serves to benefit the shareholders of the utility.
3 Furthermore, this type of advertising would require the ratepayers of AmerenUE to
4 contribute, through customer rates, to programs or activities to which the customer may
5 be opposed.

6 Q. How much did AmerenUE spend on institutional advertising during the
7 test year?

8 A. **The Staff classified \$1,242,077 of AmerenUE's advertising as
9 institutional.**

10 Q. What advertising media are the majority of the "institutional advertising"
11 dollars?

12 A. **Of the total institutional advertising dollars, AmerenUE spent over
13 \$500,000 on both television and sign advertisements.** The sign advertisements are
14 signs prominently displayed at the major St. Louis sporting venues: Busch Stadium, the
15 TransWorld Dome and the Savvis Center. These signs are displayed at various
16 prominent locations, where they are likely to be seen on television broadcasts as well as
17 by spectators, such as behind home plate or near scoreboards. AmerenUE's name and or
18 logo were the only item(s) displayed.

19 Q. Why did the Staff classify these ads as institutional?

20 A. The Staff believes that the primary purpose of each of these
21 advertisements was to enhance AmerenUE's image. Please refer to Schedule 4 of my
22 direct testimony for a copy of the transcripts or advertisements used by AmerenUE in the
23 test year.

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1 Q. Please describe the institutional television advertisements.

2 A. There were three television advertisements classified as institutional.
3 They were entitled: "Yours and Ours," "Lights" and Bump in the Night."

4 "Yours and Ours" is a 30-second commercial that shows various clips and scenes
5 of children running and jumping and playing outside. The voiceover says, "Your
6 [ratepayer] kids climb the same trees as ours, your kids play in the same streams as ours,
7 and yours breathe the same air as ours [AmerenUE]. So when we tell you Ameren is
8 doing everything we're asked --and more--to protect the environment, you don't have to
9 look far to see the reasons why...yours and ours. AmerenUE."

10 "Lights" publicizes the seasonal Tree of Lights campaign. As mentioned earlier
11 in this testimony, AmerenUE will donate \$10 to the customer's local campaign for every
12 ratepayer who signs up for its Direct Pay plan. In the advertisement, a small light appears
13 on a black screen that grows into an outline of a Christmas tree, composed of lights by
14 the end of the advertisement. The voice in the commercial talks about how the future can
15 look dark for some at this holiday season, but thanks to the Salvation Army, there will be
16 a "light at the end of the tunnel... if we all pitch in." Then the announcer asks the viewer
17 to "please give to the Salvation Army's Tree of Lights. This message brought to you by
18 AmerenUE."

19 "Bump in the Night" shows several scenes of nightlights illuminated on a wall.
20 The voiceover lists "programs in place to help the environment...improve neighborhood
21 safety...attract new businesses and jobs...even help students pay for college. But, of
22 course, that's nothing compared to our ability to chase away things that go bump in the
23 night. AmerenUE. We're Always There."

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1 Q. Please describe the institutional radio advertisements.

2 A. Staff classifies one radio advertisement as institutional, called "Jane and
3 Fred." This advertisement refers to the Tree of Lights campaign. The premise behind
4 the advertisement is that due to the time that Jane saved by having her utility bill in the
5 Direct Pay program, she saved enough time to go to the holiday party, where Fred
6 noticed her lingering under the mistletoe, they kissed, they dated, married, etc., and now
7 twins are on the way...all thanks to AmerenUE and their Direct Pay system. The
8 advertisement then describes how the Direct Pay program allows customers' bills to be
9 paid directly from their checking or savings account. The last voiceover states that if you
10 sign up for Direct Pay before January 31, 2000, AmerenUE will donate \$10 to the Tree of
11 Lights, and then a phone number is given. At the end of the advertisement, the
12 announcer says, "AmerenUE. We're Always There."

13 Q. Please describe the print institutional advertisements.

14 A. There are several print institutional advertisements. They are:
15 "Give/Receive," "We're Happy," "Protecting," "Others Compel Us," "Save Your Life,"
16 "Adopt-the-Shoreline," "Theatre," "Music," "Curtain," "Frame" and "Sprinkler."

17 "Give/Receive," supports the Tree of Lights campaign. This ad simply states that
18 when a ratepayer signs up for the Direct Pay program from AmerenUE, it will donate \$10
19 to the local Salvation Army in the ratepayer's area. One sentence discusses the benefit of
20 helping others. The rest of the ad explains the operation of the Direct Pay program, gives
21 a deadline date and a phone number. The AmerenUE logo is placed at the bottom center
22 of the advertisement.

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1 "We're Happy" simply states that Ameren will fund 100 need-based college
2 scholarships, each worth \$2,500, to AmerenUE and AmerenCIPS customers. The ad lists
3 requirements, restrictions and ways to receive an application. The AmerenUE logo
4 appears at the bottom center of the ad.

5 The "Protecting" advertisement shows a child outside with a large tree in the
6 background. The AmerenUE logo is in the lower, right corner of the picture, below the
7 phrase, "It's not just the environment we're protecting."

8 The "Others Compel Us" ad also shows a child in focus outside in front of a
9 mildly out-of-focus house and trees in the background. The AmerenUE logo is again in
10 the lower, right corner of the picture, and above the logo are the words: "Some require us
11 to protect the environment. Others compel us."

12 The "Save Your Life" advertisement has a life jacket in the upper, left-hand
13 corner and a trash can in the upper, right-hand corner. Beneath the pictures appears text
14 describing the Adopt-the-Shoreline program and a phone number to call. The AmerenUE
15 logo is at the bottom center of the ad. Two other similar advertisements feature the Lake
16 of the Ozarks; they were "Adopt-the-Shoreline-Thank You" and "Eliminate Water
17 Foul." The "Adopt-the-Shoreline-Thank You" advertisement featured lists the people
18 and organizations that helped with the Adopt-the-Shoreline program. The advertisement
19 at the top says, "Thank you for helping to keep the lake clean for all of us. AmerenUE
20 salutes these Adopt-the-Shoreline organizations and individuals." Below that sentence is
21 a list of individuals. Contact information is below the list in the left-hand corner, "To
22 join Adopt-the-Shoreline, or for more information, call..." and a number was provided.
23 In the lower, right-hand corner are, "AmerenUE" and AmerenUE's logo. Below the logo

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1 is the phrase, "We're always there." Beneath the phrase is the Ameren website address.
2 The "Eliminate Water Foul" advertisement shows a picture of trash at the top center.
3 Below that picture it says, " Eliminate Water Foul. Adopt-the-shoreline and help keep
4 the Lake of the Ozarks beautiful." A paragraph describing the Adopt-the-Shoreline
5 program appears below with a phone number for more information. Below the paragraph
6 are "AmerenUE" and the Ameren logo, and underneath, the phrase, "We're always
7 there."

8 "Theatre" appeared in the Fox Theatre-Playbill, Dance St. Louis-Playbill and the
9 Opera Theatre of St. Louis. The ad is very simple with a picture of a theatre. The
10 advertisement is from the performer's perspective looking out at the audience, and all the
11 theatre lights are brightly lit. The picture is captioned, "We don't mind if the lights are
12 taken for granted, so long as they help the performers shine." At the bottom of the
13 advertisement in the lower, right-hand corner are the AmerenUE logo and "AmerenUE"
14 and below the name and logo is the phrase "We're always there." AmerenUE's website
15 appears below the name and logo.

16 "Music" was published in programs at the St. Louis Symphony Queeny Pops, the
17 St. Louis Symphony Orchestra and the Sheldon concert hall. The advertisement features
18 sheet music in the middle of the page. Above the picture are the words, "While the music
19 would be just as powerful in absolute darkness, the musicians might have a bit of a
20 problem. In the lower, right-hand corner is the Ameren logo and "AmerenUE," above
21 the phrase "We're always there." Also shown is the AmerenUE website address.

22 "Curtain" was used for the Black Repertory Theatre, Edison Theatre, Muny Opera
23 Theatre and the Repertory Theatre. This advertisement features the picture of a curtain

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1 with a spotlight in the center of the curtain. Just above the picture the advertisement says,
2 "Just before it rises, we are all transformed into the eager, excited children we used to be.
3 Underneath the picture it says, "What else but the arts can do that?" Beneath the writing
4 in the lower, right-hand corner is the Ameren logo and the saying, "We're Always
5 There." with the Ameren website address.

6 "Frame" was placed in the St. Louis Art Fair Program Guide. The advertisement
7 features the Ameren logo and AmerenUE in the upper, right-hand corner. In the center of
8 the advertisement is a picture frame surrounding the image of two electrical sockets.

9 "Sprinkler" appeared in the *Cherry Diamond Magazine* and *St. Louis Business*
10 *Journal*. The advertisement features two children playing in the sprinkler. Above the
11 picture are the words, "May the light burn bright in every community." Below the
12 picture in the lower, right-hand corner are AmerenUE the Ameren logo and AmerenUE
13 website address.

14 Three advertisements did not have names or titles. They were designed for
15 *Commerce Magazine*, *Small Business Journal-Book of Lists*, and Virginia Publishing.
16 The two advertisements for *Commerce Magazine* and Virginia Publishing are plain type
17 advertisements. Each contains several paragraphs describing how "AmerenUE works
18 with ...other local economic development groups to attract and keep businesses in our
19 area." Ameren also states "Our employees are involved in schools, charities, and
20 religious, civic, and cultural organizations which help improve our quality of life. After
21 all, this is our hometown, too. And we're committed to its future." The "AmerenUE"
22 logo and the phrase, "We're always there." appear below the text. The advertisement for
23 the *Small Business Journal* introduces Abacus, an Ameren product which purports to

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1 provide easier ways for companies to manage their energy usage. The print
2 advertisement describes this service and provides a number and a website for information
3 or a free brochure. In the lower, right-hand of the advertisement are "AmerenUE" and
4 the Ameren logo, with the phrase, "We're always there."

5 Q. Please describe the gas safety ad.

6 A. The gas safety advertisements feature the phrase "What is that Smell?" in
7 big bold print. Below the large print are tips to prevent a gas leak and phone numbers for
8 reporting gas leaks. Two advertisements feature these large print headings, with slightly
9 differing paragraphs below. The second paragraph provides a number to call if the reader
10 intends to excavate, to prevent natural gas leaks. Both advertisements contain the text
11 "AmerenUE," the Ameren logo, the phrase, "We're always there," and the AmerenUE
12 website address.

13 Q. Why have you disallowed the gas safety advertisements?

14 A. The gas safety advertisements are disallowed because they were allocated
15 to Missouri electric operations. These two advertisements are clearly for Missouri gas
16 operations; and Missouri electric customers should not have to pay for an advertisement
17 unrelated to electric service.

18 Q. How much did AmerenUE spend on political advertising during the test
19 year?

20 A. **The Staff classified \$556,960 of AmerenUE's advertising as political.**
21 The Staff disallowed all of the political advertising for the reasons stated above. This
22 amount is included in Staff adjustment S-16.2.

23 Q. Please describe the political television advertisements.

1 A. There are three political advertisements that were disallowed. They are:
2 "Football," "Dancing" and "Walk the Dog."

3 "Football" shows two men. One man is announcing football plays, the other man
4 is cheering on the team and giving commands. The announcer, in the middle of the
5 advertisement, says: "How you use your electricity is up to you. Who you buy it from
6 should be, too. AmerenUE. Embracing change. Encouraging choice."

7 "Dancing" is the second political advertisement. It simply has a record player
8 playing in the background while a grandfather and granddaughter are dancing. The
9 announcer again says: "How you use your electricity is up to you. Who you buy it from
10 should be, too. AmerenUE. Embracing change. Encouraging choice."

11 In "Walk the Dog" a woman says "Mark, Earl wants to go for a walk." A dog
12 barks in the background. The announcer says: "How you use your electricity is up to
13 you. Who you buy it from should be, too. AmerenUE. Embracing change. Encouraging
14 choice."

15 Q. Please describe the political radio advertisements.

16 A. There were two political advertisements: "Alarm Clocks" and "Plant
17 Music."

18 "Alarm Clocks," resembles a documentary. The man is describing his passion for
19 clocks. He discusses how many he has and the different kinds he has, and how many
20 outlets and plugs he has added to accommodate his passion. Then the announcer says:
21 "How you use your electricity is up to you. Who you buy it from should be, too.
22 AmerenUE. Embracing change. Encouraging choice."

1 "Plant Music," features a woman who has different plants that listen to different
2 types of music. She describes which type of plant likes what type of music. At the end,
3 the announcer says: "How you use your electricity is up to you. Who you buy it from
4 should be, too. AmerenUE. Embracing change. Encouraging choice."

5 Q. Does AmerenUE agree with the Staff's classifications?

6 A. AmerenUE does not agree with the Staff's classifications in regard to
7 institutional advertising. AmerenUE does, however, agree with the classification of the
8 political advertisements.

9 **PRIOR PERIOD ADJUSTMENT**

10 Q. Please explain adjustment S-16.3.

11 A. This adjustment is for an amount booked to advertising expense in the test
12 year relating to prior periods. Without this adjustment, operating expenses for the test
13 year would be understated.

14 **CASH WORKING CAPITAL**

15 Q. Please identify the Accounting Schedules you are sponsoring.

16 A. I am sponsoring Accounting Schedule 8, Cash Working Capital(CWC).

17 Q. Please explain Accounting Schedule 8.

18 A. Accounting Schedule 8 is the Staff's calculation of CWC. AmerenUE's
19 CWC requirement was calculated through the use of a lead/lag study performed for the
20 test year ending June 30, 2000.

21 Q. What is the purpose of a lead/lag study?

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1 A. A lead/lag study determines the amount of cash that is necessary on a day-
2 to-day basis in order for AmerenUE to provide service to the ratepayers. A lead/lag study
3 also determines who supplies the cash.

4 Q. What are the sources of CWC?

5 A. The shareholder and the ratepayer are the sources of CWC.

6 Q. How does the shareholder supply CWC?

7 A. When AmerenUE spends cash to pay for an expense before the ratepayer
8 provides the cash, then the shareholder must supply that cash. This cash represents a
9 portion of the shareholder's total investment in AmerenUE. The shareholder is
10 compensated for the CWC funds provided by the inclusion of these funds in rate base,
11 thereby providing a return on the shareholder's investment.

12 Q. How does the ratepayer provide CWC?

13 A. Ratepayers supply CWC when they pay for service provided by
14 AmerenUE before AmerenUE must pay for expenses incurred to provide that service.
15 The ratepayer is compensated for the CWC funds by a rate base reduction of the amount
16 of cash they provided. This allows the general body of ratepayers to be credited with the
17 same rate of return that AmerenUE is earning on its utility investment.

18 Q. How are the results from a lead/lag study interpreted?

19 A. A negative CWC requirement indicates that the ratepayer provided the
20 cash working capital in the aggregate during the test year. A positive requirement
21 indicates that the shareholder provided cash working capital in the aggregate during the
22 test year.

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1 Q. What methodology was used to calculate Accounting Schedule 8, Cash
2 Working Capital?

3 A. Calculation of CWC was based upon the lead/lag study developed in
4 AmerenUE's previous gas rate case, Case No. GR-2000-512, updated for material
5 changes in calculation of specific expense lags. These changes only pertain to electric
6 operations (fuel) and the calculation of an electric revenue lag.

7 Q. Please identify the expense lags that the Staff updated from
8 Case No. GR-2000-512.

9 A. The Staff updated the following expense lags to reflect information from
10 the current test year: cash vouchers, property tax and gross receipts. The fuel lags were
11 calculated because they do not relate to the gas rate case. The remaining expense lags
12 were adopted from Case No. GR-2000-512.

13 Q. Why were the above lags updated?

14 A. These are the lags that were most likely to have changed since the last
15 AmerenUE gas rate case.

16 Q. Is the method that you utilized to calculate AmerenUE's CWC
17 requirement consistent with methods used in previous rate cases?

18 A. Yes, the method has been used by the Staff and adopted by the
19 Commission in numerous rate cases.

20 Q. Please explain the components of the Staff's calculation of CWC, which
21 appear on Accounting Schedule 8.

22 A. The components of the Staff's calculation are as follows:

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1 Column A (Account Description): lists the types of cash expenses, that
2 AmerenUE pays on a day-to-day basis.

3 Column B (Test Year Expenses): the amount of annualized expense included in
4 the cost of service. Column B shows the dollars associated with the items listed in
5 Column A on an adjusted Missouri jurisdictional basis.

6 Column C (Revenue Lag): the number of days between the midpoint of the
7 provision of service by AmerenUE and the payment for the service by the ratepayer. The
8 revenue lag addressed in this case is explained further later in this direct testimony.

9 Column D (Expense Lag): the number of days between the receipt of and the
10 payment for, the goods and services (i.e, cash expenditures) used to provide service to the
11 ratepayer.

12 Column E (Net Lag): results from the subtraction of the Expense Lag (Column D)
13 from the Revenue Lag (Column C).

14 Column F (Factor): expresses the CWC lag in days as a fraction of the total days
15 in the test year. This is accomplished by dividing the Net Lags in Column E by 365.

16 Column G (CWC Requirement): the average amount of cash necessary to provide
17 service to the ratepayer. This is computed by multiplying the Test Year Expenses
18 (Column B) by the CWC Factor (Column F).

19 Q. Please describe the revenue lag.

20 A. The revenue lag is defined as the amount of time between the provision of
21 service by AmerenUE and the receipt of the payment for that service from ratepayers.
22 The revenue lag for this case is believed to have changed from the last gas rate case, due
23 to the installation of more efficient meter reading equipment. The revenue lag is the sum

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1 of three subcomponent lags. They are defined as follows:

2 Usage Lag The midpoint of average time elapsed from the beginning of the
3 first day of a service period through the last day of that service period.

4 Billing Lag The period of time between the end of the last day of a service
5 period and the day the bill is placed in the mail by AmerenUE.

6 Collection Lag The period of time between the day the bill is placed in the mail
7 by AmerenUE and the day AmerenUE receives payment from the ratepayer for services
8 performed.

9 Q. Please define how you are using the term "service period" in this
10 testimony.

11 A. In reference to the revenue lag, a service period is merely the amount of
12 time, in days, in which the customer receives electric service for billing purposes. In
13 discussion of expense lags, this term denotes the period in which AmerenUE receives
14 materials or services from its suppliers.

15 Q. Please explain the calculation of the usage lag.

16 A. The usage lag was computed by dividing the number of days in the test
17 year (365) by the number of billing periods in a year, (12), and dividing the result by two
18 to derive the average service period. The usage lag of 15.21 days is derived from the
19 above calculation.

20 Q. Please explain the calculation of the billing lag.

21 A. The billing lag was determined by analyzing the number of days between
22 the end of the service period and the day the bill was mailed. The billing lag was
23 calculated from the cycle bill-reading schedule supplied by AmerenUE. The analysis

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1 revealed that the average time to process and mail the bill was ****1.44**** days. The
2 billing lag of ****1.44**** days includes the effect of weekends and holidays during the test
3 year.

4 Q. How did the Staff determine the collection lag in this case?

5 A. The collection lag measures the time between when the bill is mailed and
6 when it was paid. The collection lag for the different customer types was provided in a
7 report furnished by AmerenUE. ****This report, entitled Cash Lag Report, included past
8 due monies but not uncollectable amounts in the Cash Lag Report. The Cash Lag Report
9 was broken into different segments and a lag was calculated for each segment. The
10 segments consisted of Residential, Industrial, Commercial and other. The Cash Lag
11 Report calculated the average lag days for the current "dollar days" and the 12 months to
12 date dollar days for each of the above segments listed. ("Dollar days" are the revenues
13 multiplied by the days outstanding.) I took the revenue lag from the reports provided
14 from the Company, which I then multiplied by the test year revenues for each rate class
15 to determine the dollar days. There were two reports due to the changeover to a new
16 billing system. The collection lag was determined to be 22.22 days.****

17 Q. Please give the summary of the total Revenue lag.

18 A. The billing lag is ****1.44**** days, the collection lag is ****22.22**** days, and
19 the usage lag is ****15.21**** days. The total Revenue lag is ****38.87**** days.

20 Q. Please explain the expense lags for each item listed on Accounting
21 Schedule 8.

22 A. The expense items listed on Accounting Schedule 8, lines 1 through 5,
23 relate to payroll. Payroll has been subdivided into the following five subcomponents:

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1 (1) base payroll; (2) vacation payroll; (3) federal income tax withheld; (4) state income
2 tax withheld; and (5) employee FICA (Social Security/Medicare) taxes.

3 Q. Please explain the base payroll expense lag calculation on line 1 of
4 Accounting Schedule 8.

5 A. The base payroll expense lag is the time lapse between the midpoint of the
6 period in which employees earned wages, and the date the wages were paid by
7 AmerenUE. The Staff in this case used the base payroll expense lag of 10.61 days that
8 was agreed upon in the last gas rate case, since the lag was calculated using total
9 AmerenUE and Ameren Services payroll.

10 Q. Briefly describe AmerenUE's vacation policy.

11 A. AmerenUE's vacation policy differs between Management and Contract
12 employees. Differences exist in when employees start receiving vacation after beginning
13 work at AmerenUE. Generally, the amounts of vacation granted to employees based on
14 years of service at AmerenUE are identical. Employees with increased years of service
15 earn additional vacation during the year. Management employees are allowed to carry
16 over a maximum of 40 hours of vacation into the next year. However, that vacation must
17 be taken in the next year or forfeited by the employees. The vacation time is accrued
18 evenly during the year in which the employee earns the vacation and then expensed
19 evenly in the year the vacation is taken.

20 Q. Please explain the computation of the expense lag days for vacation
21 expense on line 2 of Accounting Schedule 8.

22 A. The expense lag day computation considers the time-lapse between the
23 average date the respective vacation is earned (i.e., the midpoint of the year) and the date

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1 when the employee took the vacation (i.e., the midpoint of the following year). For
2 purposes of this lag calculation, the Staff assumed that all vacation was taken evenly
3 throughout the year. Staff used the vacation expense lag of 365 days agreed to by Staff
4 and Company in the last gas rate case.

5 Q. What is the basis for the expense lag days assigned to payroll withholdings
6 for federal withholding taxes, state withholding taxes and employee FICA (Social
7 Security/Medicare) taxes on lines 5 through 7 of Accounting Schedule 8?

8 A. The withholding lag days were based upon the same periods used for base
9 payroll. The respective expense lag day computations considered the time-lapse between
10 the average date the respective payroll was earned and the tax due dates. The federal
11 withholding, state withholding and FICA tax lags were 12.9737, 16.4170 and 12.9737
12 days, respectively. The Staff and Company agreed to these lags in the last gas rate case.

13 Q. Please explain the expense lag for coal as found on Accounting
14 Schedule 8.

15 A. The coal expense lag is the time-lapse between the dates the coal and/or
16 freight services were received and the date AmerenUE paid for these goods and/or
17 services. The coal expense lag represents all coal and freight costs dollar-weighted
18 together for a **22.41**-day coal expense, based on a sample of coal and freight
19 vouchers.

20 Q. Please explain the expense lags for gas and oil.

21 A. The gas and oil expense lags were determined by the difference in days
22 between midpoint of the period when AmerenUE receives the gas and oil from suppliers,

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1 and the date when invoices for gas and oil deliveries are paid. The gas and oil expense
2 lags were **14.40 and 12.61** days, respectively.

3 Q. Please explain the lag for nuclear.

4 A. **The nuclear lag was calculated using Staff's Data Request Nos. 306 and
5 228. This nuclear lag is composed of three separate components; Uranium, conversion
6 services and fabrication services. Staff used the dollar amounts from the Callaway
7 Plant's refuel 11. This lag represents all the nuclear costs dollar-weighted together for a
8 34.55-day nuclear lag.**

9 Q. Please explain the uncollectible expense treatment on Accounting
10 Schedule 8.

11 A. The uncollectible accounts are an expense in name only. They are
12 actually a lack of revenue collection and, therefore, do not represent a cash flow for
13 payment of an expense. An expense and revenue lag of zero has been assigned to this
14 item so that a zero CWC effect is produced.

15 Q. Please explain the cash voucher lag on Accounting Schedule 8.

16 A. **AmerenUE created a report of FERC 500 & 900 account numbers,
17 which contained invoices greater than \$100,000. This report did not provide a large
18 enough sample in which to calculate a lag, so the threshold was lowered to invoices
19 greater than \$50,000. The report with invoices totaling greater of \$50,000 had over 682
20 vouchers at a value of \$123,271,548. This figure represents over one-third of all cash
21 vouchers. Eighteen vouchers had to be removed from the sample for being included in
22 another area of the lead/lag study, for a total of \$1,797,015. The cash vouchers expense
23 lag was calculated using the number of days from the invoice date (or the service period

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1 if such information was provided on the invoice) to the date the invoice was paid. There
2 were in total 664 vouchers at a total of \$121,474,534. The cash voucher lag was
3 calculated to be 26.83 days.**

4 Q. Please explain the employer's portion of FICA tax expense lag on line 13
5 of Accounting Schedule 8.

6 A. The employer's portion of FICA taxes is the amount of taxes paid by the
7 employer on payroll paid to the employees. The expense lag is calculated using the same
8 method as the lag used for the employee's portion of FICA taxes. This calculation has
9 been discussed earlier in my direct testimony. The actual lag is 12.97 days, as agreed
10 upon in the last gas rate case , Case No. GR-2000-512.

11 Q. Please explain the federal and state unemployment tax expense lags on
12 lines 15 and 16 on Accounting Schedule 8.

13 A. The lags represent the length of time between the average day services are
14 rendered by the employee and the day AmerenUE pays the tax for that service. The Staff
15 and Company used the federal employment expense lag of 87.40 days agreed to in the
16 last gas rate case. AmerenUE was not required to pay unemployment taxes to the state of
17 Missouri during the test year; therefore, no expense lag was calculated for state
18 unemployment tax.

19 Q. Please explain the corporation franchise tax expense lag on line 17 of
20 Accounting Schedule 8.

21 A. Corporation franchise taxes are paid annually. The lag between the
22 midpoint of the taxable period and the date the tax is paid is calculated and multiplied by
23 the associated amounts to compute a weighted amount. As agreed to in the last gas rate

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1 case by the Staff and Company, the corporate franchise tax expense lag of 77.50 days
2 was used.

3 Q. Will you please explain the expense lag for property taxes as shown on
4 line 18 of Accounting Schedule 8?

5 A. The property tax lag days were calculated using the midpoint of the
6 service period and the payment due date for property taxes paid by AmerenUE during
7 calendar year 2000. AmerenUE pays property taxes to Missouri, Illinois and Iowa.
8 These lags were multiplied by the amount of taxes paid, to arrive at the weighted lag
9 days. The property tax expense lag is **186.52** days.

10 Q. Please explain the sales tax expense lag on line 19 of Accounting
11 Schedule 8.

12 A. The lags between the midpoint of the taxable month and the due dates
13 were calculated and multiplied by the associated amounts to compute a weighted amount.
14 As agreed to in the last gas case by the Staff and Company, the sales tax expense lag of
15 6.8 days was used.

16 Q. Will you please explain the expense lag for gross receipt taxes as shown
17 on line 20 of Accounting Schedule 8?

18 A. Gross receipts taxes are paid monthly, quarterly or semi-annually based
19 upon the individual requirements of the taxing entities. The lag for this item must include
20 the appropriate time span between the average usage period (average collection period)
21 and the time AmerenUE pays the gross receipts taxes to the proper authorities. The gross
22 receipts expense lag of **49.36** days was based on the dollar-weighted amounts of
23 gross receipts taxes paid to the different taxing entities.

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1 Q. Why does the revenue lag for sales and use taxes and gross receipts taxes
2 differ from the revenue lag you discussed above?

3 A. AmerenUE acts solely as an agent of the taxing authority in collecting
4 sales and use taxes gross receipt taxes, from the ratepayer and in paying the proper
5 institution on a timely basis. AmerenUE has not provided any service to the ratepayer
6 associated with the gross receipts and sales and use taxes. Therefore, in order to match
7 the same time frames for these components, the collection lag was adopted and used as
8 the revenue lag.

9 Q. Are there components of CWC that do not directly appear in the Staff's
10 Accounting Schedule 8?

11 A. Yes, the federal income tax offset, state income tax offset and interest
12 expense offset do not appear in the Staff's Accounting Schedule 8. These items appear as
13 separate line items in the Staff's Rate Base Accounting Schedule 2.

14 Q. Why are the federal income tax offset, state income tax offset and interest
15 expense offset included in the Staff's Rate Base Accounting Schedule 2 rather than the
16 Staff's CWC schedule, Accounting Schedule 8?

17 A. The normalized Missouri jurisdictional expense component used for these
18 offsets is tied directly to the mechanical computation of the revenue requirement. The
19 Staff's revenue requirement computer program has the capability of extracting these
20 amounts from Accounting Schedule 11, Income Tax. The computer program applies the
21 CWC factor to each component, and places the CWC requirement directly in Accounting
22 Schedule 2, Rate Base.

23 Q. Please explain the federal and state income tax offsets.

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1 A. The federal and state income tax expense offsets represent the period of
2 time between the midpoint of the tax/calendar year and the dates the income taxes must
3 be paid to the federal and state taxing authority. Currently, 100% of the estimated federal
4 tax must be paid during the year in four installments, which are due by the 15th day of
5 April, June, September and December. Each lag was calculated from the payment date to
6 the midpoint of the tax year. The federal and state income tax lags were weighted by the
7 total tax payments made during the test year to obtain federal and state income tax
8 expense lags of 37 and 62.15 days, respectively. The CWC factors, .139% and 7.0301%,
9 respectively, result from subtracting the expense lags from the revenue lag and then
10 dividing by 365 days. The CWC factors are found on Accounting Schedule 2, Rate Base.
11 The Staff's computer program calculates the CWC requirements for federal and state
12 income taxes.

13 Q. Please explain the interest expense offset.

14 A. The expense lag for interest was computed by determining the midpoint of
15 the interest periods of AmerenUE's long-term debt, weighted by the total interest
16 payments made during the 12 months. The CWC factor of 14.3918% was calculated in
17 the same manner as previously described for income taxes and is found in the Staff's
18 Rate Base Accounting Schedule 2. The Staff's computer program calculates the CWC
19 requirements for interest. The expense lag computed for interest expense was 89.02 days,
20 which was agreed to in the last gas rate case by AmerenUE and Staff.

21 Q. Please explain and describe the inclusion of taxes and interest in the
22 Staff's analysis of CWC.

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1 A. Unlike the other cash expense line items in Accounting Schedule 8, taxes
2 and interest are not considered to be operating and maintenance expenses. However, they
3 are known and certain obligations of AmerenUE with payment periods and payment
4 dates established by statute, or by the terms of the bond. Amounts collected for taxes and
5 interest represent a source of cash to AmerenUE until passed on to the appropriate taxing
6 authority or bondholder and, therefore, should be included in a lead/lag analysis.

7 Q. What was the result of the Staff's lead/lag calculation?

8 A. The individual calculations, when totaled, result in a total net ratepayer
9 supplied funds and illustrate the excess of CWC supplied by the ratepayer over the
10 amount supplied by the shareholder. The CWC component is deducted from rate base to
11 compensate the ratepayer for the use of their funds. This is shown on Accounting
12 Schedule 8.

13 Q. Does this conclude your direct testimony?

14 A. Yes, it does.

BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

The Staff of the Missouri Public Service Commission,)
)
Complainant,)
vs.)
)
Union Electric Company, d/b/a AmerenUE,)
)
Respondent.)

Case No. EC-2002-1

AFFIDAVIT OF LEASHA S. TEEL

STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

Leasha S. Teel, is, of lawful age, and on her oath states: that she has participated in the preparation of the foregoing Direct Testimony in question and answer form, consisting of 32 pages to be presented in the above case; that the answers in the foregoing Direct Testimony were given by her; that she has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of her knowledge and belief.

Leasha S. Teel
Leasha S. Teel

Subscribed and sworn to before me this 9th day of June, 2001

Toni M. Charlton
Notary Public

TONI M. CHARLTON
NOTARY PUBLIC STATE OF MISSOURI
COUNTY OF COLE
My Commission Expires December 28, 2004

Ameren UE

EM-96-149

Analysis of Miscellaneous Accounts

Leasha Teel

Source: Data Request #88, #111, and
Combination ledger

file: Misc Accts.-fiche

June 27, 2001

Micellaneous Expenses

<u>Account #</u>	<u>Name</u>	<u>Amount</u>	<u>Voucher #</u>	<u>Explanation</u>
1-21-903	Cardinal Originals	\$ 1,183.90	832786	Christmas cards
1-21-903	Cardinal Originals	\$ 94.70	832787	Christmas cards
1-21-903	Merbs Candies	\$ 8,176.88	878951	Candies
1-21-903	Merbs Candies	\$ 413.56	954258	Candies
1-21-903	Accent Embroidery	\$ 541.53	952618	Shirts for AGA/EEI seminar
1-21-921-001	Flowers	\$ 7,824.00	provided by dr	Flowers
1-21-930-290	Christmas Party	\$ 40,143.00	provided by dr	Christmas party
1-21-921-002	Ameren Day at Busch Stadium	\$ 1,428.00	provided by dr	Ameren day at Busch Stadium
		<u>\$ 59,805.57</u>		

Amereon UE
 EM-98-149
 Analysis of Advertising
 Source: data request #37845
 file: usadv1.
 June 27, 2001

PROGRAM	MEDIUM	NO ELECTRIC	AMERON UE ACCOUNTING	CLASSIFICATION	STAFF TREATMENT	ALLOWED AMOUNT	DISALLOWED AMOUNT
Environmental	Television	\$ 265,489.00	1-1-909-028-642-001	Institutional	Disallowed	\$	\$ 265,489.00
Smart Lights	Television	\$ 122,057.00	1-1-909-028-642-001	Institutional	Disallowed	\$	\$ 122,057.00
Singer Kites/Stage (KACV)	Television	\$ 62,226.00	1-1-909-028-642-001	Safety	Allowed	\$ 62,226.00	\$
Tree of Lights	Television	\$ 90,009.00	1-1-909-028-642-001	Institutional	Disallowed	\$	\$ 90,009.00
Chocochange	Television	\$ 369,683.00	1-1-909-028-642-001	Political	Disallowed	\$	\$ 369,683.00
Bump in the Night	Television	\$ 27,845.00	1-1-909-028-642-001	Political	Disallowed	\$	\$ 27,845.00
TV Talent	Television	\$ 15,875.35	1-1-909-028-642-001	Political	Disallowed	\$	\$ 15,875.35
TV Talent	Television	\$ 21,703.47	1-1-909-028-642-001	Safety	Allowed	\$ 21,703.47	\$
Smart Lights	Radio	\$ 2,672.18	1-1-909-028-642-001	Informational	Allowed	\$ 2,672.18	\$
Smart Lights	Radio	\$ 87,475.00	1-1-909-028-642-001	Informational	Allowed	\$ 87,475.00	\$
Chocochange	Radio	\$ 44,078.00	1-1-909-028-642-001	Political	Disallowed	\$	\$ 44,078.00
Environmental	Radio	\$ 171,402.00	1-1-909-028-642-001	Informational	Disallowed	\$	\$ 171,402.00
Smart Lights	Print	\$ 43,269.00	1-1-909-028-642-001	Informational	Disallowed	\$	\$ 43,269.00
Smart Lights	Print	\$ 26,925.00	1-1-909-028-642-001	Informational	Allowed	\$ 26,925.00	\$
Smart Lights	Print	\$ 15,118.00	1-1-909-028-642-001	Informational	Allowed	\$ 15,118.00	\$
Smart Lights	Print	\$ 15,169.00	1-1-909-028-642-001	Informational	Disallowed	\$	\$ 15,169.00
Scholarship As '00	Print	\$ 30,685.00	1-1-909-028-642-001	Informational	Disallowed	\$	\$ 30,685.00
Adopt the Shelter/Thank You	Print	\$ 3,288.00	1-1-909-028-642-001	Informational	Disallowed	\$	\$ 3,288.00
Hazard, Warning and Caution	Print	\$ 5,618.67	1-2-1-909-028-642-001	Safety	Allowed	\$ 5,618.67	\$
99 Gas Safety	Print	\$ 5,268.00	1-2-1-909-028-642-001	Safety	Disallowed	\$	\$ 5,268.00
Adopt the Shelter/Thank You-Rev	Print	\$ 1,123.50	1-2-1-909-028-642-001	Informational	Disallowed	\$	\$ 1,123.50
Black Repertory Theatre	Print	\$ 2,050.00	1-2-1-909-028-642-001	Informational	Disallowed	\$	\$ 2,050.00
St. Louis Art Fair Program Guide	Print	\$ 3,000.00	1-2-1-909-028-642-001	Informational	Disallowed	\$	\$ 3,000.00
Live from the Lake	Print	\$ 2,635.00	1-2-1-909-028-642-001	Informational	Allowed	\$	\$ 2,635.00
Commerce Magazine Package	Print	\$ 10,025.00	1-2-1-909-028-642-001	Informational	Disallowed	\$	\$ 10,025.00
Small Business Journal/Book of Lists/Abacus	Print	\$ 2,665.00	1-2-1-909-028-642-001	Informational	Disallowed	\$	\$ 2,665.00
St. Louis Business Journal Corporate Citizenship	Print	\$ 2,393.00	1-2-1-909-028-642-001	Informational	Disallowed	\$	\$ 2,393.00
Total Account 1-21-930-128-644-001		\$ 1,448,757.17				\$	\$ 1,248,722.32
99 Dance St. Louis	Print	\$ 2,250.00	1-2-1-930-128-644-001	Informational	Disallowed	\$	\$ 2,250.00
St. Louis Many Theatre Program	Print	\$ 3,690.00	1-2-1-930-128-644-001	Informational	Disallowed	\$	\$ 3,690.00
The Repertory Theatre	Print	\$ 4,625.00	1-2-1-930-128-644-001	Informational	Disallowed	\$	\$ 4,625.00
99 Fox Theatre-Playoff	Print	\$ 10,500.00	1-2-1-930-128-644-001	Informational	Disallowed	\$	\$ 10,500.00
Sheldon Concert Hall	Print	\$ 1,615.00	1-2-1-930-128-644-001	Informational	Disallowed	\$	\$ 1,615.00
St. Louis Symphony Orchestra Program	Print	\$ 2,079.00	1-2-1-930-128-644-001	Informational	Disallowed	\$	\$ 2,079.00
Edison Theatre	Print	\$ 1,050.00	1-2-1-930-128-644-001	Informational	Disallowed	\$	\$ 1,050.00
Cherry Diamond Magazine	Print	\$ 1,220.00	1-2-1-930-128-644-001	Informational	Disallowed	\$	\$ 1,220.00
Queeny Pops Programs	Print	\$ 1,000.00	1-2-1-930-128-644-001	Informational	Disallowed	\$	\$ 1,000.00
Opera Theatre of St. Louis	Print	\$ 1,800.00	1-2-1-930-128-644-001	Informational	Disallowed	\$	\$ 1,800.00
Virginia Publishing	Print	\$ 2,140.00	1-2-1-930-128-644-001	Informational	Disallowed	\$	\$ 2,140.00
Rams	Print	\$ 143,144.00	1-2-1-930-128-644-001	Informational	Disallowed	\$	\$ 143,144.00
Bhas	Print	\$ 163,435.00	1-2-1-930-128-644-001	Informational	Disallowed	\$	\$ 163,435.00
Cardinals	Print	\$ 138,975.00	1-2-1-930-128-644-001	Informational	Disallowed	\$	\$ 138,975.00
Gateway International	Print	\$ 46,325.00	1-2-1-930-128-644-001	Informational	Disallowed	\$	\$ 46,325.00
Family Arena	Print	\$ 27,795.00	1-2-1-930-128-644-001	Informational	Disallowed	\$	\$ 27,795.00
Missouri River Chiers	Print	\$ 2,760.00	1-2-1-930-128-644-001	Informational	Disallowed	\$	\$ 2,760.00
Total Account 1-21-930-128-644-001		\$ 554,583.00				\$	\$ 554,583.00
Total Advertising		\$ 3,004,340.17				\$ 200,034.85	\$ 1,804,305.32
Total Allowed Advertising (1-21-909-028-642-001)		\$ 200,034.85				\$	\$
Total Allowed Advertising (1-21-930-128-644-001)		\$ 200,034.85				\$	\$
Disallowed Advertising (1-21-909-028-642-001)		\$ 1,248,722.32				\$	\$
Disallowed Advertising (1-21-930-128-644-001)		\$ 554,583.00				\$	\$
Total Adjustment		\$ 1,804,305.32				\$	\$

PROPRIETARY

RT Job #	Program	Production	Media	Total	AmerenUE MO ELECTRIC AMT	Ad Description	Accounting	SR #	Benefit	Ad Type
Television										
AC90079	Environmental	\$7,192.05	\$390,078.15	\$397,270.20	\$265,489.00	Our responsibility to the environment	1-11-909-029-640-001	AO732	Reassures public that we take our environmental responsibilities seriously	Promotional
AC80026	SmartLights	0.00	182,641.60	\$182,641.60	\$122,057.00	Promotes our SmartLights public lighting grant program	1-11-909-029-640-001	AO732	Informs public about grant program	Informational
AC90704	Steger Kite/Stage (KMOV - dtrl)	30,000.00	63,113.05	\$93,113.05	\$62,226.00	Energy efficiency and safety ads	1-11-909-029-640-001	AO732	Educates about safety	Safety
AC80476	Tree of Lights	36,510.57	98,175.85	\$134,686.42	\$90,009.00	Encourages charitable contributions to Salvation Army	1-11-909-029-640-001	AO732	Helps Salvation Army	Institutional
AC90729	Choice/Change	262,959.83	290,222.44	\$553,182.27	\$369,683.00	Informs public that we support restructuring in Missouri	1-11-909-029-640-001	AO732	Educates public about restructuring	Political
AC80276	Bump In The Night	0.00	41,666.91	\$41,666.91	\$27,845.00	Promotes our excellent reliability	1-11-909-029-640-001	AO732	Informs public of our highly reliable service	Promotional
AC90064	TV Talent	60,231.46	0.00	\$60,231.46	\$40,251.00	This is on-going royalty/use money paid to actors in the ads	1-11-909-029-640-001	AO732		
Radio										
AC90300	SmartLights	13,552.81	117,342.00	130,894.81	87,475.00	Same as T.V. SmartLights	1-11-909-030-641-001	AO732	Same as T.V.	Informational
AC80477	Tree of Lights	6,160.15	59,797.00	65,957.15	44,078.00	Same as T.V. Tree of Lights	1-11-909-030-641-001	AO732	Same as T.V.	Institutional
AC90771	Choice/Change	11,421.52	245,058.00	256,479.52	171,402.00	Same as T.V. Choice/Change	1-11-909-030-641-001	AO732	Same as T.V.	Political
Print										
AC00139	Environmental	1,747.97	62,997.57	64,745.54	43,289.00	Same as T.V. Environmental	1-11-909-028-642-001	AO732	Same as T.V.	Promotional
AC90322	SmartLights	679.52	39,610.35	40,289.87	26,925.00	Same as T.V. SmartLights	1-11-909-028-642-001	AO732	Same as T.V.	Informational
AC90586	Winter Energy Tips	504.14	22,118.00	22,622.14	15,118.00	Provide energy efficiency and conservation tips	1-11-909-028-642-001	AO732	Helps people reduce electric bill	Informational
AC80475	Tree of Lights	580.48	22,118.00	22,698.48	15,169.00	Same as T.V. Tree of Lights	1-11-909-028-642-001	AO732	Same as T.V.	Institutional
AC90748	Scholarship Ad - '00	530.35	45,386.00	45,916.35	30,685.00	Promotes our scholarship grant program	1-11-909-028-642-001	AO732	Informs public of scholarship availability	Informational
AC00118	Adopt the Shoreline/Thank You	1,147.09	3,788.08	4,935.17	3,298.00	Promotes our clean-up program at Lake of the Ozarks	1-11-909-028-642-001	AO732	Helps us help citizens keep lake clean	Informational
Totals		\$433,217.94	\$1,684,113.00	\$2,117,330.94	\$1,414,979.00					

PROPRIETARY

DATA INFORMATION REQUEST Union Electric Company CASE NO. EM-96-149

No. 45R

Provide the amounts and accounts charged to Missouri Electric operations for the twelve months ending June 30, 2000 for the following advertising/ sponsorship fees:

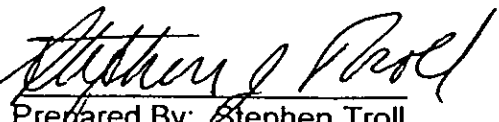
1. St. Louis Rams
2. St. Louis Blues
3. St. Louis Cardinals
4. Kiel Center Partners
5. Gateway International Speedway

Response:

		Amount	Accounting
1.	Rams	\$154,500	1 21 930 128 644 001 PRSPRT
2.	Blues	176,400	1 21 930 128 644 001 PRSPRT
3.	Cardinals	150,000	1 21 930 128 644 001 PRSPRT
4.	Kiel Center Partners	(Nothing from advertising budget)	
5.	Gateway	50,000	1 21 930 128 644 001 PRSPRT
6.	Family Arena	30,000	1 21 930 128 644 001 PRSPRT
7.	Missouri River Otters	3,000	1 21 930 128 644 001 PRSPRT

NOTE: The charges for these promo/signage packages were allocated 92.4% to Missouri Electric for July-December 1999, and 92.9% to Missouri Electric for January-June 2000.

Signed By:


Prepared By: Stephen Troll
Title: Sr. Adv. Supervisor

Schedule 3-2
PROPRIETARY

PROPRIETARY

DATA INFORMATION REQUEST Union Electric Company CASE NO. EM-96-149

No. 45R

Provide the amounts and accounts charged to Missouri Electric operations for the twelve months ending June 30, 2000 for the following advertising/ sponsorship fees:

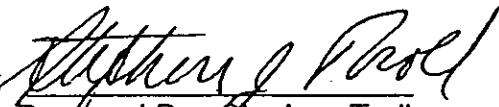
1. St. Louis Rams
2. St. Louis Blues
3. St. Louis Cardinals
4. Kiel Center Partners
5. Gateway International Speedway

Response:

		Amount	Accounting
1.	Rams	\$154,500	1 21 930 128 644 001 PRSPRT
2.	Blues	176,400	1 21 930 128 644 001 PRSPRT
3.	Cardinals	150,000	1 21 930 128 644 001 PRSPRT
4.	Kiel Center Partners	(Nothing from advertising budget)	
5.	Gateway	50,000	1 21 930 128 644 001 PRSPRT
6.	Family Arena	30,000	1 21 930 128 644 001 PRSPRT
7.	Missouri River Otters	3,000	1 21 930 128 644 001 PRSPRT

NOTE: The charges for these promo/signage packages were allocated 92.4% to Missouri Electric for July-December 1999, and 92.9% to Missouri Electric for January-June 2000.

Signed By:


Prepared By: Stephen Troll
Title: Sr. Adv. Supervisor

Schedule 4-1
PROPRIETARY

R O D G E R S



T O W N S E N D

TELEVISION

AmerenUE
Environmental TV
"Yours and Ours" :30
4/15/99

OPEN ON KIDS OUTDOORS. DISSOLVE ON VARIOUS SCENES OF KIDS
RUNNING, JUMPING, PLAYING AND ENJOYING NATURE.

VO: Your kids climb the same trees as ours.

Yours play in the same streams as ours.

Yours breathe the same air as ours.

So, when we tell you Ameren is doing everything we're
asked—and more—to protect the environment,
you don't have to look far to see the reasons why...
...yours and ours.

SUPER: AmerenUE

Schedule 4-2

R O D G E R S



T O W N S E N D

TELEVISION

AmerenUE
SmartLights TV
"Slide"

(IN THIS SPOT, A DAD SPENDS ALL DAY TRYING TO GET HIS TODDLER DAUGHTER TO SLIDE DOWN A BIG SLIDE IN THE PARK. UNFORTUNATELY, THE SUN'S GOING DOWN A LOT FASTER THAN THE GIRL. FINALLY, AFTER LOTS OF COAXING FROM DAD, SHE SLIDES DOWN. AND, MUCH TO THE DISMAY OF DAD, ASKS TO DO IT AGAIN.)

VO:

Why does AmerenUE provide funds to help communities light up public areas at night?

Because sometimes there's just not enough hours in the day.

The SmartLights Program, helping communities improve public lighting.

AmerenUE. We're Always There.

Schedule 4-3

R O D G E R S



T O W N S E N D

TELEVISION

AmerenUE
Tree of Lights
"Lights" :30
REVISED 11/1/99

(OPEN ON BLACK SCREEN)

VO: For people in need, the future never looks darker than
during the holidays.

(A SMALL WHITE LIGHT BEGINS TO APPEAR)

VO: But thanks to the Salvation Army, no matter how bad
things seem, there'll always be a light at the end of
the tunnel.

(OTHER MULTI-COLORED LIGHTS BEGIN TO APPEAR)

VO: Several lights, in fact, if we all pitch in.

(THE LIGHTS FORM THE SHAPE OF A CHRISTMAS TREE.
SUPER: SALVATION ARMY TREE OF LIGHTS)

VO: This holiday season, please give to the Salvation Army's
Tree of Lights.

(SUPER: AMERENUE LOGO)

VO: This message brought to you by AmerenUE.

Schedule 4-4



TELEVISION

AmerenUE
Choice/Change
"Football"/UE ZRGT3085
3/3/00
:30

MAN 1: Defense, defense come on. No...now pass. No get him.

MAN 2: He's got a man open downfield, but he decides to run. He picks up a block.

MAN 1: Oh no, what are you doing...get him. Get him!

ANNCR: How you use your electricity is up to you. Who you buy it from should be, too.

MAN 1: Stop him! Oh no.

MAN 2: Touchdown! (Man clapping)

AmerenUE. Embracing Change. Encouraging Choice.

R O D G E R S

T O W N S E N D

TELEVISION

AmerenUE
Choice/Change
"Dancing"/UE ZRGT3086
3/3/00 As Produced
:30

(SFX: Record Playing)

(Grandfather and young granddaughter dancing)

ANNCR:

How you use your electricity is up to you. Who you buy
it from should be, too.

AmerenUE. Embracing Change. Encouraging Choice.

Schedule 4-6

R O D G E R S



T O W N S E N D

TELEVISION

AmerenUE
Choice/Change
"Walk the Dog"/UE ZRGT3087
3/3/00 As Produced
:30

(MUSIC UP AND UNDER)

WOMAN: Mark, Earl wants to go for a walk.

(Dog barks)

ANNCR: How you use your electricity is up to you. Who
you buy it from should be, too.

AmerenUE. Embracing Change. Encouraging Choice.

Schedule 4-7

R O D G E R S



T O W N S E N D

TELEVISION

AmerenUE
4th Quarter TV
"Bump in the Night"
:30

(TIGHT ON SERIES OF KIDS' NIGHTLIGHTS BEING TURNED ON.)

VO: At AmerenUE, we have programs in place to help
the environment...improve neighborhood safety...
attract new businesses and jobs...even help students
pay for college.

*But of course, all that's nothing compared to our ability to
chase away things that go bump in the night.*

(HOLD ON A HAPPY CLOWN NIGHTLIGHT. SUPER LOGO AND TAG.)

VO: AmerenUE. We're Always There.

Schedule 4-8

Got any bright ideas for the
PARKS, PLAYGROUNDS AND BALLFIELDS
in your community?

If there's a public place in your neighborhood that needs new or improved lighting, the AmerenUE SmartLights Program can help. SmartLights provides funds to help qualified not-for-profit and community groups buy energy-efficient public lighting. To be eligible for funds, groups must complete a SmartLights application and provide AmerenUE with a plan that includes energy-efficient lighting. AmerenUE will accept applications from communities and organizations within the AmerenUE service area. Application deadline is September 30. For information or an application, call 1-800-552-7583. Or visit us on the web at www.ameren.com. And do something to bring your ideas to life. And to light.



AmerenUE

We're Always There.

AMERENUE - "BRIGHT IDEAS"

AC90322AU

R O D G E R S  T O W N S E N D

PREPARED 5/20/99

SIZE: 6 1/4" x 10"

Schedule 4-9



SHUT THE DOOR!

AND OTHER ENERGY-SAVING TIPS

Your parents were right. Keeping doors and windows tightly shut is an important and easy way to keep heat in its place. And energy bills in check. Here are some other simple things you can do: Lower your thermostat a few degrees. Every degree results in a savings of about three percent. To boost the energy efficiency of windows, open drapes and shades during the day, and close them at night. To help keep your furnace running smoothly, change the filter every month. And be sure to weather-strip and caulk doors and windows. A well-caulked, weather-stripped home can result in savings of up to 30 percent. By taking these simple steps, you'll save energy. You'll save money. And your parents will be very proud. For more information on making your home energy efficient, visit us on the web at www.ameren.com.



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Ameren UE

We're Always There.



AMEREN UE "SHUT THE DOOR"

AC90586AU1

R O D G E R S T O W N S E N D

PREPARED 9/15/99

SIZE: 6 1/4" x 10"

Schedule 4-10

IT'S BETTER TO GIVE THAN TO RECEIVE.

IT'S EVEN BETTER TO DO BOTH.

This holiday season, when you sign up for Direct Pay from AmerenUE, we'll give \$10 to the Salvation Army Tree of Lights program in your area. In return, you not only receive the satisfaction of knowing you're helping others, you also benefit from the convenience of having your electric bill paid directly from your checking or savings account. Each month you'll get a statement in the mail that tells you how much you owe and the date it's due. On that date your payment will be deducted directly from your account. You don't have to spend time writing checks, addressing envelopes or mailing your payment. So sign up for Direct Pay by January 31, 2000. And while you're doing a little something to help yourself save time, you'll be doing a lot more to help others. To find out more, call 1.800.552.7583.



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AmerenUE

We're Always There.



AMERENUE "GIVE/RECEIVE"

AC80475AU1

R O D G E R S T O W N S E N D

PREPARED 11/8/1999

SIZE: 6 1/4" x 10"

Schedule 4-11



WE'RE HAPPY TO HELP BRIGHTEN THE FUTURE FOR ONE HUNDRED STUDENTS.

*T*his year, Ameren will fund 100 college scholarships, each worth \$2,500. The scholarships are need-based and are available to qualified students from among our AmerenUE and AmerenCIPS customers. To be eligible, applicants must be enrolling full-time and seeking an associates or baccalaureate degree at an accredited Missouri or Illinois college.

For an application, send a self-addressed stamped envelope to The Scholarship Foundation, 8215 Clayton Road, St. Louis, Missouri 63117. Application deadline is April 15, 2000. Recipients will be notified June 1. For more information, call The Scholarship Foundation at 314-725-7990, or e-mail them at schlrshpfd@stlnet.com. Employees and dependents of Ameren and The Scholarship Foundation are not eligible.



We're always there.

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AMEREN UE "WE'RE HAPPY"

AC90748AU1

R O D G E R S T O W N S E N D

PREPARED 12/20/1999

SIZE: 6 1/4" x 10"

Schedule 4-12

RADIO

AmerenUE
Direct Pay/Tree of Lights
"Jane and Fred" :60
REVISED 11/4/99

(HOLIDAY MUSIC UP AND UNDER)

ANNCR 1: Thanks to the time she saved using Direct Pay to pay her AmerenUE bill, at a holiday party last year, Jane was able to linger just long enough under the mistletoe for Fred to notice. (SFX: LIP SMACK)

Well, as you can imagine, that innocent peck on the cheek ignited love's eternal flame. Jane and Fred started dating, talk of marriage soon followed, a date was set, Jane picked out a dress, Fred bought the rings, the ceremony was beautiful, the honeymoon was great, they bought a house, moved in, and are expecting twins any day now...all thanks to Direct Pay from AmerenUE.

Of course, we're not saying that the time you save having your AmerenUE bill paid directly from your checking or savings account thanks to Direct Pay will change your life the way it did Jane and Fred's...but you never know. (SFX: LIP SMACK)

ANNCR 2: Sign up for Direct Pay before January 31st, 2000, and AmerenUE will donate \$10 to the Salvation Army Tree of Lights. To sign up—and help the Salvation Army—call 1-800-552-7583 (1-888-789-2477).

AmerenUE. We're Always There.

Schedule 4-13

RADIO

AmerenUE
Restructuring Spot
"Alarm Clocks"/UE RT00-1
3/3/00 As Produced
:60

[NOTE: The feel of this spot is like a documentary]

GUY: Yeah electric alarm clocks are my passion.

ANNCR: Evan Willnow, alarm clock collector.

GUY: As of right now today I got 267 alarm clocks and no two of them are alike. See these two (SFX: Alarm), they look very similar, but um they are not identical, they're like snowflakes.

Like this one over here, I think it was made by some druids, not actual druids, but like the descendants of druids made it. I don't know what it means but it fits really well in the corner.

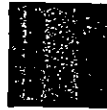
And this one over here in the shape of a chicken, this is my kitchen alarm clock. It tells you when to eat breakfast, the chicken (man clucks like a chicken) and that's like breakfast time. You know I really don't need an alarm clock to tell me when to eat.

So I added 12 outlets, and each one has 2 plugs, so I could put 24 new alarm clocks in here.

ANNCR: How you use your electricity is up to you. Who you buy it from should be, too. AmerenUE. Embracing Change. Encouraging Choice.

GUY: No please don't touch that teddy bear clock. Yeah...no it's ok, it's just you can look at it. Um, but if you could step back a little.

R O D G E R S



T O W N S E N D

RADIO

AmerenUE
Restructuring Spot
"Plant Music"/UE RTOO-2
3/3/00 As Produced
:60

[NOTE: The feel of this spot is like a documentary]

WOMAN: Plants are just like people. They need air, they need water, uh...love, right? And they need music.

ANNCR: Mary Willard plays music for her plants.

WOMAN: I spend some time and a little bit of money trying to find out the particular musical taste of each of my plants.

(SFX: DIFFERENT TYPES OF MUSIC FIGHTING EACH OTHER)
(Shouting over the music) I've just put on different types of music at the same time. Each plant has its own plugged in stereo system. Step over the hibiscus.

This one is my spider plant and you can see he loves the heavy metal. I've actually put him in a leather pot.

This is fern, and with her it's either Ride of the Valkeries or she goes all wilty on me.

I hum...I can hum? No, no, no be careful because this one is my rubber tree.

ANNCR: How you use your electricity is up to you. Who you buy it from should be, too. AmerenUE. Embracing Change. Encouraging Choice.

WOMAN: For every plant there is the perfect music that really makes them...bloom.

Schedule 4-15

R O D G E R S



T O W N S E N D

RADIO

AmerenUE

"SmartLights Outfield/Concert"

6/10/99 As Produced

:60

SFX: NIGHTTIME AMBIENCE; ALUMINUM BAT HITS BALL

GUY: I got it...I got it. I got it. I...

**SFX: BALL HITS HIM ON THE HEAD; HE HITS THE GROUND;
CROWD GOES "Ooooooh."**

GUY: ...got it.

**ANNCR: If there's a park, ballfield, playground or other public place
in your community that could use better lighting, have your
neighborhood group call AmerenUE and ask about the
SmartLights Program. Call 1-800-552-7583. AmerenUE.
(MUSIC) We're Always There.**

[PAUSE]

SFX: NIGHTTIME AMBIENCE; CLASSICAL MUSIC

**MAN: (Sigh) These Concerts in the Park are so romantic. Being
here with you. Under the stars. Barely enough moonlight to
see. And yet, I feel your presence next to me. Breathing the
same air. Our inner spirits perfectly aligned. Oh, Sally...**

MAN 2: Sally? Who's Sally? Let go of my hand!

**ANNCR: If there's a park, ballfield, playground or other public space in
your community that could use better lighting, have your
neighborhood group or not-for-profit organization call
AmerenUE to apply for a SmartLights grant. Call
1-800-552-7583. AmerenUE. We're Always There.**

Schedule 4-16

R O D G E R S



T O W N S E N D

RADIO

AmerenUE

"SmartLights Night Vision/Pepper"

6/10/99 As Produced

:60

SFX: DOORBELL

WOMAN: Oh, it's the good-looking guy I met at the park last night!

SFX: OPENS DOOR

WOMAN: GASPS

SFX: SLAMS DOOR

ANNCR: If there's a park, ballfield, playground or other public place in your community that could use better lighting, have your neighborhood group call AmerenUE and ask about the SmartLights Program. Call 1-800-552-7583. AmerenUE. (MUSIC) We're Always There.

[PAUSE]

SFX: DOOR OPENS; CLOSSES; DOG PANTING, COLLAR JINGLING

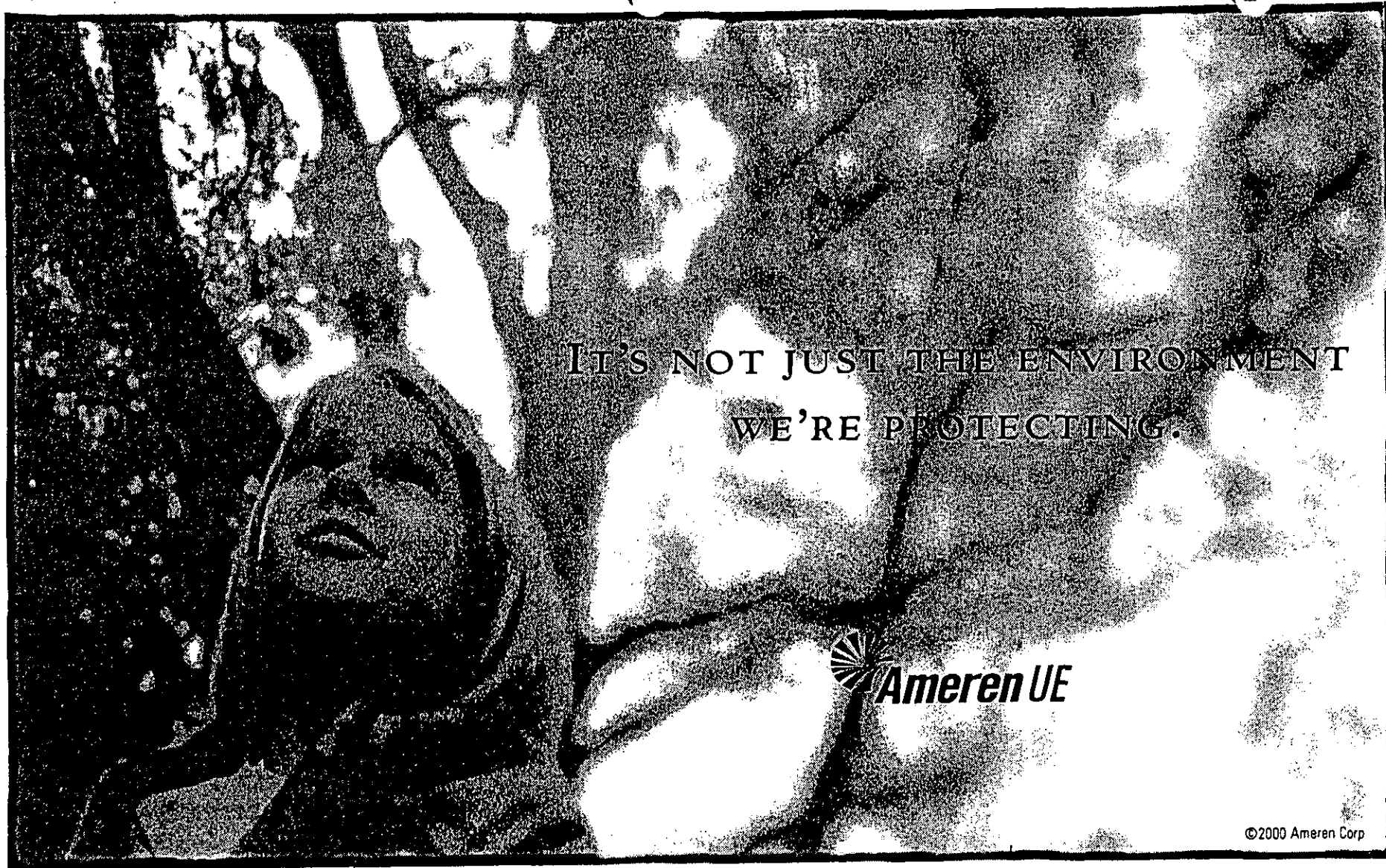
WOMAN: Good boy, Pepper. You like walking in the park at night, don't you? Yes, you do. Oh, you're such a good boy. Hold on, let me turn on the light.

SFX: PULLS CORD ON LAMP

WOMAN: Hey. You're not Pepper. (SFX: Grrrrr.)

ANNCR: If there's a park, ballfield, playground or other public space in your community that could use better lighting, have your neighborhood group or not-for-profit organization call AmerenUE to apply for a SmartLights grant. Call 1-800-552-7583. AmerenUE. We're Always There.

Schedule 4-1



AMEREN "PROTECTING" - VARIOUS NEWSPAPERS

AC00139BU1

R O D G E R S T O W N S E N D

PREPARED 3/27/2000



SOME REQUIRE US
TO PROTECT THE ENVIRONMENT.

OTHERS COMPEL US.



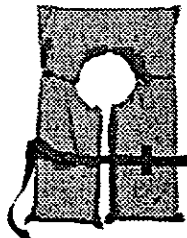
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Schedule 4-19

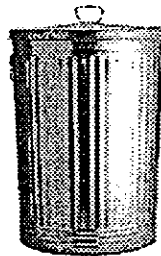
AMEREN "OTHERS COMPEL US" - VARIOUS NEWSPAPERS

AC00139AU1

R O D D E R S T O W N S E N D



THIS COULD
SAVE YOUR LIFE.



THIS COULD
SAVE OUR LAKE.

ADOPT THE SHORELINE AND GIVE SOMETHING
BACK TO THE LAKE THAT GIVES YOU SO MUCH.

Join hundreds of volunteers in their effort to keep the Lake of the Ozarks shoreline safe and clean. Approximately 500 miles of lakefront is now being maintained. However, 600 miles still remain up for adoption under Ameren's Adopt-The-Shoreline program at the Lake of the Ozarks. We'll supply trash bags and up to \$200 in disposal costs for every 5 miles of shoreline. Let's do something good for the lake that's so good to us. Call AmerenUE's Shoreline Protection Hotline at 573-365-9310 or visit our website at www.ameren.com.



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AMERENUE "SAVE YOUR LIFE"

AC00118A1

R O D G E R S T O W N S E N D

PREPARED 4/27/1999

SIZE: 4"x6"

Schedule 4-20

R O D G E R S

T O W N S E N D

TELEVISION

AmerenUE
Do The Right Thing-99
Steger/Stage
:15
3/19/99

BOY: Sponsored by AmerenUE who reminds you to do the
 right thing around electricity.
 Keep ladders away from power lines.
 Never ever climb utility poles.
 Be careful.

(Clapping SFX)
AmerenUE Logo

Schedule 4-21

R O D G E R S

T O W N S E N D

TELEVISION

AmerenUE
Do The Right Thing-99
Steger/Kite
:15
3/19/99

BOY: Sponsored by AmerenUE who reminds you to do the right thing around electricity. Who, what...?

GIRL 1: When you see a power line on the ground, stay away.

BOY: Ooh... uh.

GIRL 2: Never climb a tree that's near a power line.

BOY: Play it safe.

AmerenUE Logo

Schedule 4-22

R O D G E R S

T O W N S E N D

RADIO

AC90458

KMOX - LIVE FROM
THE LAKE

AmerenUE
Energy Tips
"Fill Up/UE"
:60
REVISED 5/12/98

SFX: *Sounds at a gas station; traffic in background.*

ANNCR: I'm here at the gas station to help AmerenUE make a point about saving energy at home. Just like your car needs gas to keep it running, your home needs energy to keep it cool in the summer and warm in the winter.

SFX: *He puts gas pump into car.*

ANNCR: Now, here's how a lot of homes use energy... *(gas shoots out of pump)* ... quickly and inefficiently.

But by turning the thermostat up a few degrees in the summer, and down a few degrees in the winter, you could really cut down energy use... *(gas slows)* ... three percent for every degree. It's what we at AmerenUE call good thermostat management.

(Gas slows.) That's better. For even greater energy savings throughout the year, weather strip doors and windows *(gas slows)* can caulk gaps in vents, electrical outlets and window air conditioners *(gas is crawling out now)*.

In some cases, a well-caulked, well-insulated and weather-stripped home uses up to 30 percent less energy.

SFX: *Horn honks. Guy walks up.*

GUY: Hey buddy, what's taking so long?

ANNCR: One more thing. Follow these tips and you not only save energy and money, you also help the environment.

Schedule 4-25

GUY: And who are you talking to?

ANNCR: AmerenUE. (AMEREN MUSIC) We're always there.

GUY: And where did that music come from?

WHAT'S THAT SMELL?

If it smells like rotten eggs it could be gas. So, whatever you do, don't light a flame or use electrical equipment. Open the windows and leave the area. Then call AmerenUE at 1-800-552-7583 or in Jefferson City at 635-0171. To prevent carbon monoxide buildups, check chimneys and gas appliance vents at least once a year. And before doing any digging, call 1-800-DIG-RITE.



We're always there.

www.ameren.com

'99 GAS SAFETY
NO BODIES

Schedule 4-25

WHAT'S THAT SMELL?

If it smells like rotten eggs it could be gas. So, whatever you do, don't light a flame or use electrical equipment. Open the windows and leave the area. Then call AmerenUE at 1-800-552-7583. To prevent carbon monoxide buildups, check chimneys and gas appliance vents at least once a year. And before doing any digging, call JULIE (Joint Utility Location Information) at 1-800-892-0123.

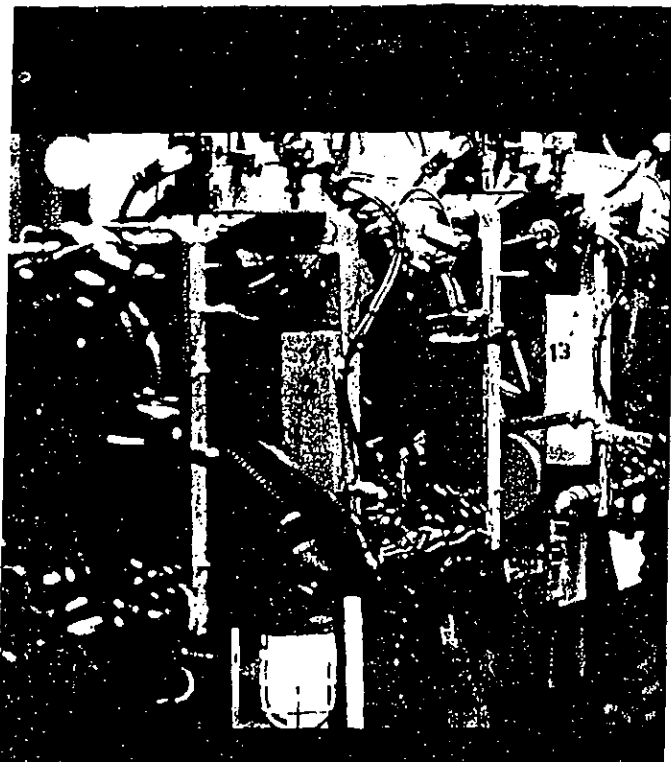


We're always there.

www.ameren.com

'99 GAS SAFETY
00 00522

Schedule 4-26



**ONE OF THESE MACHINES IS WASTING ENERGY.
AND IT'S YOUR JOB TO FIGURE OUT WHICH ONE.**

Not a problem. Introducing Abacus™ by Ameren. The easy way to manage your company's energy usage. First we install a wireless meter. Then you simply log onto the internet to view data as recent as yesterday's, down to the last quarter hour. You'll not only pinpoint the problem, but you'll also learn how to make easy-to-read reports and customized charts and graphs. And since it's easy and inexpensive to move the wireless meters around, Abacus will continue to provide solutions throughout your entire business. To learn more about Abacus or to request a free brochure, call toll-free 1-877-3ABACUS (1-877-322-2287). Or visit us on the web at <http://abacus.ameren.com>. It's fast. It's easy. It's energy management made simple.



We're always there.

STL Is Now
St. Louis Communications

*Still Bringing The Best
In Lucent Products
To St. Louis Business.*

And we're still the company that keeps
St. Louis businesses talking with:

- The best in product quality — new, state-of-the-art phone systems from Lucent including Partner®, Legend®, Definity®
- Backed by the best in local service, installation, maintenance and support utilizing our own Lucent-certified technicians.

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2030 Altom Court
St. Louis, MO 63146

Lucent Technologies
BusinessPartner
AUTHORIZED DEALER




Why you need your own subscription

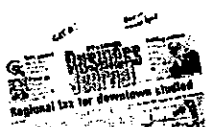
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YOUR CAREER**

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**ST. LOUIS
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MAKE IT YOUR BUSINESS



AC90626

Small Bus. JOURNAL
BOOK OF LISTS

Schedule 4-27

1999 Calendar

WEDNESDAY, OCTOBER 27

RCGA Environmental Conference
8 a.m. to 5:30 p.m.
Hyatt Regency Hotel - St. Louis Union Station
Call 314/444-1144

**Technology Gateway Alliance
Workforce Enhancement Committee Meeting**
8 a.m., CALT-Washington University
Call 314/444-1112

THURSDAY, OCTOBER 28

**Gateway Best Practices Awards Ceremony
and Symposium**
Sponsored by Arthur Andersen
7:30 a.m. to 4:30 p.m., Eric P. Newman Center
Call 314/425-3551.

Speakers Series
Angelou, poet, author and playwright
8 p.m., Powell Symphony Hall
Call 314/444-1145

OCTOBER 29 - NOVEMBER 7

8th Annual St. Louis International Film Festival
Call 314/367-FEST

COMING EVENTS

- November 5 Missouri Venture Forum
Speaker: Maxine Clark
Build-A-Bear Workshop
7:15 to 9 a.m. University Club
Call 241-2MVF for reservations
- November 10 RCGA Breakfast With The
Gazelles, featuring Raymond
Harmon, Chairman, Hasco
International, Inc. Topic:
Living with the Venture
Capitalist. Ces & Judy's,
7 to 9 a.m. Call 314/444-1182.
- November 18 St. Louis Speaker's Series
Colin Powell, 8 p.m.
Powell Symphony Hall
Call 314/444-1145
- December 9 YWCA Leader Lunch XIX
Call 314/531-1115

The Power Of Community

For more than nine decades, AmerenUE and our employees have been there for our customers, delivering reliable energy at the right price. But that's just part of the story ...

We're also part of every community we serve.

AmerenUE works with the RCGA, state and local government groups in Missouri and Illinois, and other local economic development groups to attract and keep businesses in our area.

And our efforts don't stop with economic development ...

AmerenUE has been a part of almost every major (and some not-so-major) local civic effort since we helped turn on the lights at the 1904 St. Louis World's Fair. In the process, we've helped some world-class organizations help our neighbors.

After all, we live here, too. And we care about our community.



AmerenUE

We're always there.

HC 80448
Commerce Magazine PRS

2164 Lafayette Avenue

Kim Paul and George Tracy

This diminutive (by Lafayette Square standards) one-story bungalow was built in the 1920s as a residence and haven for Mrs. Main, the storied owner and operator of what was then the Missouri Hotel immediately next door.

Originally a grand private home that was converted officially into a rooming house before World War I, the hotel enjoyed a boisterous career as a speakeasy, gambling den, and more. For decades, it also served as a convenient location for drop-in visits by women "of easy reputation" and their gentlemen friends.

All of this occurred, ostensibly, without the knowledge of Mrs. Main, and just across the street from the bustling Lafayette Park United Methodist Church at 2300 Lafayette. Mrs. Main's discrete cottage, tucked out of the way and connected to the hotel by a covered walkway, preserved at least the illusion of decorum. It enabled her to maintain plausible deniability for almost thirty years about what went on in her own hotel a few feet away.

Current residents Kim Paul and George Tracy (along with George's daughter Madison, 10, and Drake, the family dachshund) treasure the coziness and convenience of their home. Deceptively roomy, its considerable comforts include stained glass windows, hardwood floors and moldings, a wood burning fireplace, a handsomely finished garage apartment, front windows on Lafayette Square, and just enough space for carefully selected antiques.



VIRGINIA PUBLISHING

- VOUCHER NOS. 964058, 818304

Schedule 4-29

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At AmerenUE, we're proud to help the community bring in new businesses and new jobs. And we're providing special programs that make life easier for our elderly, handicapped, or disadvantaged neighbors. Our employees are involved in schools, charities, and religious, civic and cultural organizations which help improve our quality of life. After all, this is our hometown, too. And we're committed to its future.

 **AmerenUE**

We're always there.

www.ameren.com

May the light burn bright in every community.



www.ameren.com

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AMEREN "SPRINKLER" - ST. LOUIS BUSINESS JOURNAL CORPORATE CITIZENSHIP

AC90384A1

R O D G E R S T O W N S E N D

PREPARED 6/14/1999

SIZE: 7" x 10"

Schedule 4-30

May the light burn bright in every community.



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AMEREN UE "SPRINKLER" - CHERRY DIAMOND

AC90299A1

RODGERS ■ TOWNSEND

PREPARED 5/6/99

SIZE: 7 1/4" x 10"

OK
Tweed
5/17/99

We're offering energy savings programs for school buildings like yours. Through our services like ESP (Energy Savings Partnership), we take a good look at how efficiently your schools use energy. And suggest ways they might significantly save on their bills.

We've already shown businesses how to save a million dollars annually. From the restaurant who saved \$600 by changing his lighting system, to the warehouse manager who's saving over \$2,000 a year with the adoption of some simple new technology.

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So you can be saving tomorrow.



**If you're looking
for ways to cut costs,
AmerenUE can save
you the energy.**



CAUTION!

If you or something you're carrying comes in contact with an overhead power line, the results could be fatal. So please be careful with ladders, pool skimmers, tree pruners and other outdoor equipment. Thank you for working safely.



We're always there.

Presented in the interest of public safety. www.ameren.com

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99
MISC
Safety

REFERENCE NUMBER:

AC80505CU1

Schedule 4-33

R O D G E R S T O W N S E N D

PREPARED BY: J. J. JONES

SIZE: 11x17



WARNING!

Overhead power lines can be dangerous. Even fatal. So be sure to avoid them when you're handling kites, model airplanes, pool skimmers and other outdoor toys and equipment. Because it's more fun when you play it safe.



We're always there.

Presented in the interest of public safety. www.ameren.com

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99 Misc
Safety

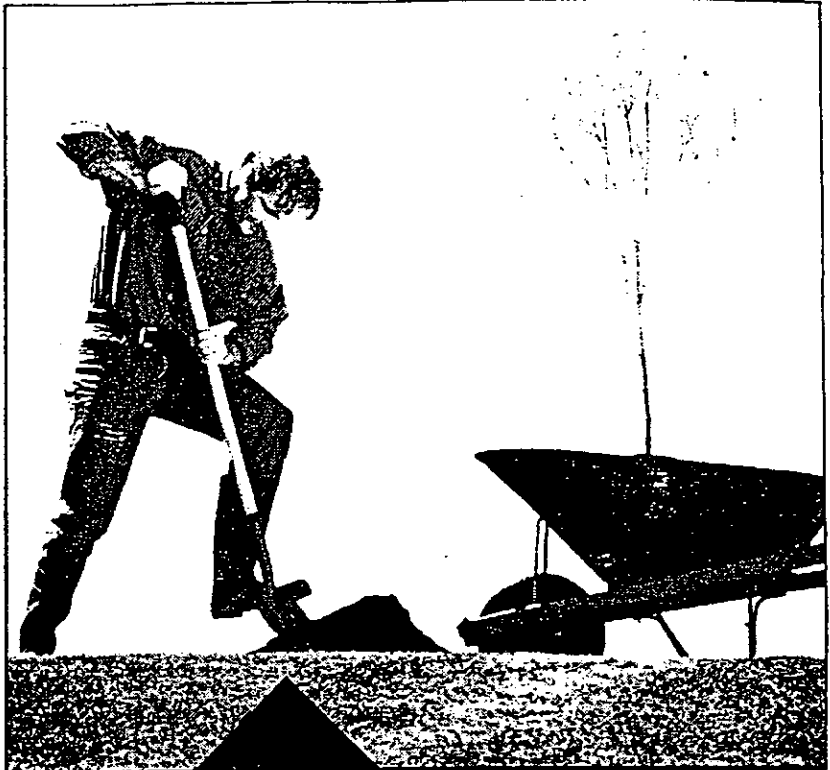
REPRODUCTION PROHIBITED

AC80505BU1

Schedule 4-34

R O D G E R S T O W N S E N D

PRINTED IN THE U.S.A.



HAZARD!

If you come in contact with an underground power line, the results could be fatal. So please be careful with shovels, landscaping tools and construction equipment. If you're not sure where the power lines are in your area, call 1-800-DIG-RITE.



We're always there.

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AMEREN UE HAZARD

AC80505AU1

R O D G E R S  T O W N S E N D

PREPARED 2/21/99

SIZE: 11x17

Schedule 4-35

99 Misc
Safety

May the light burn bright in every community.



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AMEREN "COMMUNITY/KIDS" - ST. LOUIS VARIETY CLUB

AC90692A1

R O D G E R S T O W N S E N D

PREPARED 11/23/1999

SIZE: 7" x 10"

Schedule 4-36

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AMEREN "TBD" - MISSOURI BLACK EXPO

AC90435A2

R O D G E R S T O W N S E N D

PREPARED 7/20/1999

SIZE: 5X x 12X

Schedule 4-37



ELIMINATE WATER FOUL.

ADOPT THE SHORELINE AND HELP KEEP THE LAKE OF THE OZARKS BEAUTIFUL.

*T*hrough Ameren's Adopt-The-Shoreline program at the Lake of the Ozarks, hundreds of volunteers are helping keep more than 400 miles of lakefront clean and litter free. But there's still more work to be done, because there are more than 1,100 miles of shoreline in all. So, if you and your group or organization would like to help, contact AmerenUE. We'll supply trash bags and pay up to \$200 in disposal costs for every five miles of shoreline adopted. To find out more or to register your group, call 573-365-9310. With your help, we'll all benefit from a safer, cleaner Lake of the Ozarks shoreline.



We're Always There.

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ADOPT THE SHORELINE
AMERENUE "ELIMINATE WATER FOUL"

AC90165AU

R O D G E R S T O W N S E N D

PREPARED 4/27/1999

SIZE: 4" x 6"

Schedule 4-38

99
Adopt/
Shoreline

**Thank you for helping to keep the lake clean for all of us.
AmerenUE salutes these Adopt-the-Shoreline organizations and individuals.**

American Legion Post #624
American Sun Control
Barlan's Dock Service
Becker, Eldon & Nancy
Big Island Estates
Bikini Beach Association
Bridgeport Boat Rentals
Bucks Boat Dock
Built Well Dock Co.
Camdenton Optimist Club
Camdenton Rotary Club
Camp Sabra
Central Bank Of Lake Of Ozarks
Central Bank-Laurie Branch
Climax Springs Kiwanis Club
Cramer, Jerry & Jeanetta
Creel Resort
Edgewater Realty
Galva-Foam Marine Industries
Gaslight Gundaker
Girl Scout Troop 373 Osage Beach
Gravois Arm Lions Club
Gravois Fire Protection District
Ha Ha Tonka State Park
Ha Ha Tonka Vacation Area
Hitch, Roger
Hooligan Bay Resort

Horseshoe Bend Dock Service
Hurricane Deck Lions Club
Imlay, Paul
Inn At The Grand Glaize
J & J Dock & Repair
K.T. Guttering & Siding
Kent Memorial Lutheran Church
Knights of Columbus Council #9273
Lake Ozark Betterment Committee
Lake Ozark Rotary - Day Break Club
Lake Ozark Rotary - Noon Club
Lake Port Marina
Link, George & Bobbi
Linn Creek Osage Beach Lions Club
Lodge Of Four Seasons
Marina Bay Resort
Marriott's Tan-Tar-A-Resort
Mercantile Bank
Midwest Flotation & Spa
Millstone Lodge Resort
Missouri Baptist Challengers
Myers, Cotton
Oder, Larry & Norma
Old Kinderhook Dev. Co. LLC
Osage Comm. Elks Lodge #2705
Osage High School Ecology Club
Osage Upper Elementary Student Council

Ozark Coast Kiwanis Club
Ozark Mortgage
Ozark Village Dock, Inc.
Paradise Hidden Acres
Port Arrowhead Marina
Prairie Hollow Cove
Ray, Thomas
Realty Executives, Shirley Parsley
Realty Executives, Nancy Rogers
Realty Executives, Patti Stiegman
Rebel Harbor Marina
REMAX/Portside Properties
Rich's Dock Co., Inc.
RoAnda Beach Condominiums
Rocky Mount Lions Club
Selby Dock's Inc.
Shawnee Bend #3 Homeowners
Snodderley, Suzette
Stanley Steamer Carpet Cleaner
Sylvan Bay Owners/Bay View Golf Course
The 50-55'ers Elite Fleet
Trico Dock Center
Village Marina & Yacht Club
Vista Grande
Warsaw, City of
Windermere Baptist Conference Center

To join Adopt-The-Shoreline, or for more information, call (573) 365-9310.



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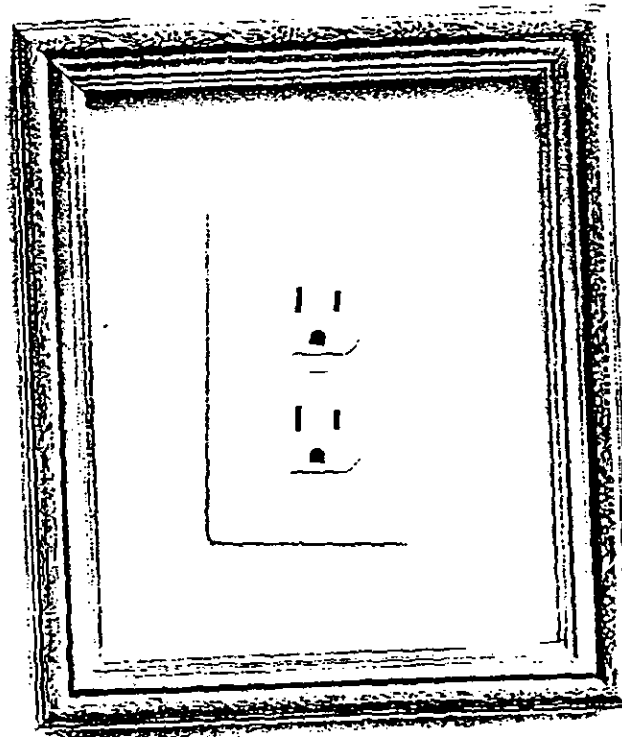
AMEREN "ADOPT THE SHORELINE - THANK YOU - REV." - CAMDENTON DAILY LAKE SUN LEADER

AC904478U1

R O G G E R S T O W N S E N D

PREPARED 9/10/1999

SIZE: 13" x 10"



AMERENUE FRAME - ST LOUIS ART FAIR PROGRAM GUIDE

AC90434A1

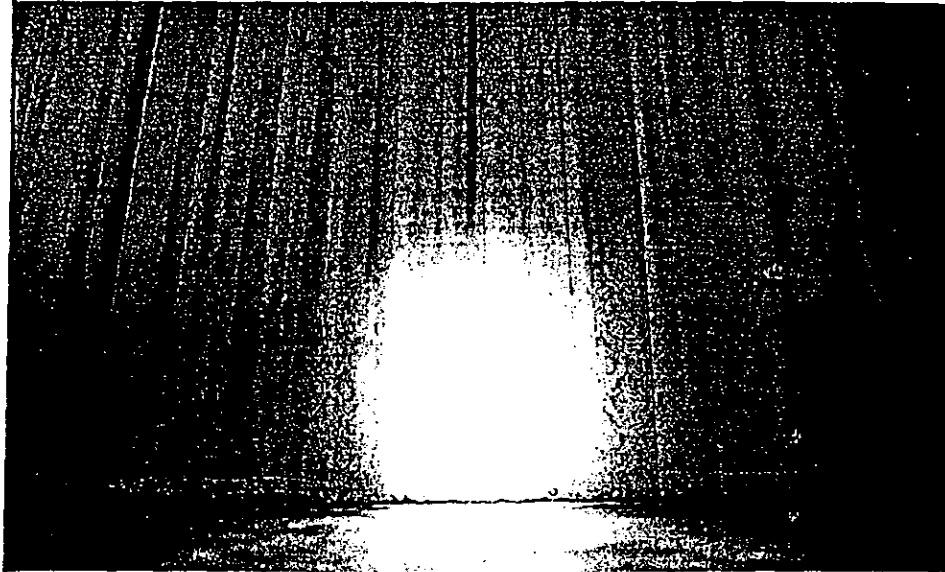
RODGERS TOWNSEND

PREPARED 3/17/1999

SIZE: 3 1/2" x 10 5/8" - COLOR

Schedule 4-40

Just before it rises, we are all transformed into the eager,
excited children we used to be.



What else but the arts can do that?



We're Always There.

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AMEREN "CURTAIN" - 99 REPERTORY

AC90118A1

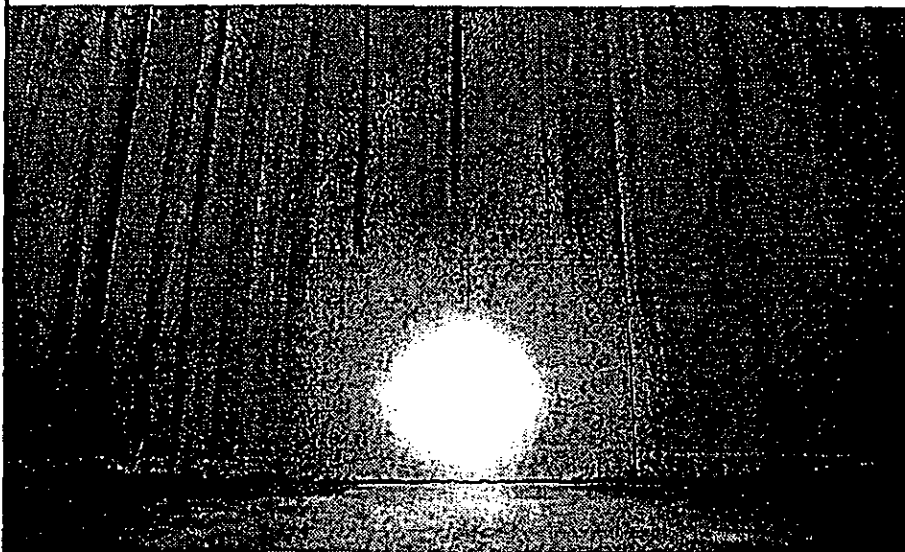
same as AC90365M

R O D G E R S ■ T O W N S E N D

PREPARED 2/22/1999

SIZE: 7" x 10"

Just before it rises, we are all transformed to the eager,
excited children we used to be.



What else but the arts can do that?



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AMEREN UE "CURTAIN" – 1999 MUNY PROGRAM

AC90119A1

R O D G E R S  T O W N S E N D

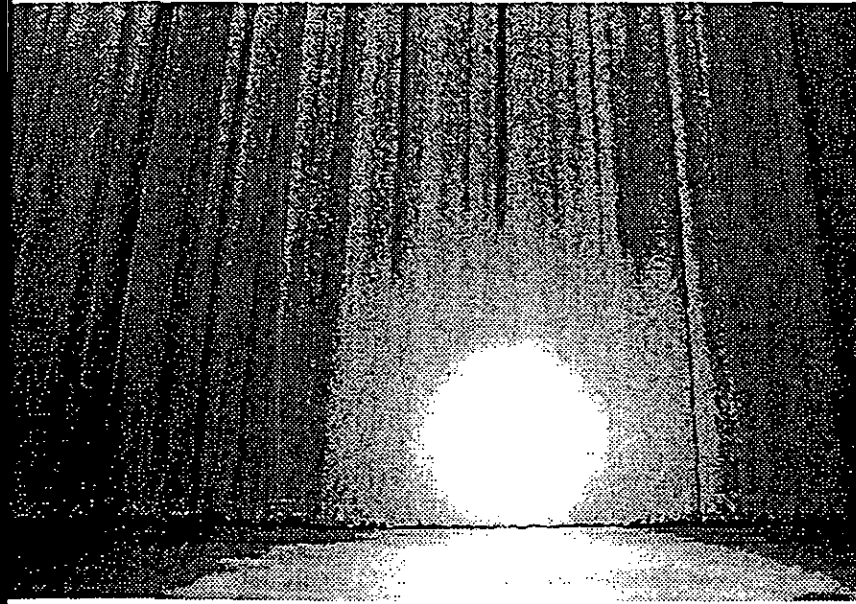
PREPARED 4/7/99

SIZE: 5"x7"

Schedule 4-42

UE - Black Rep Theater
9/9/2000

Just before it rises, we are all transformed to the eager,
excited children we used to be.



What else but the arts can do that?



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AMEREN "CURTAIN" - BLACK REP

AC90472A1

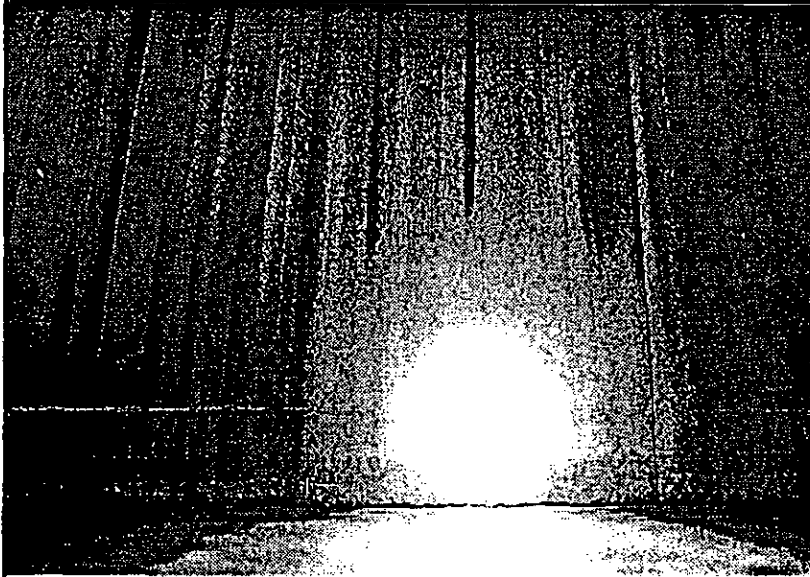
R O D G E R S  T O W N S E N D

PREPARED 8/26/1999

SIZE: 4 1/2" x 7 1/2"

Schedule 4-43

Just before it rises, we are all transformed to the eager,
excited children we used to be.



What else but the arts can do that?



www.ameren.com

AMEREN UE "CURTAIN" – EDISON THEATRE

AC90456A1

R O D G E R S  T O W N S E N D

PREPARED 07/23/99

SIZE: 4 1/2" x 8"

Schedule 4-44

While the music would be just as powerful in absolute darkness,
the musicians might have a bit of a problem.



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AMEREN UE "MUSIC" - 99 SLSO QUEENY POPS PROGRAM

AC90352A1

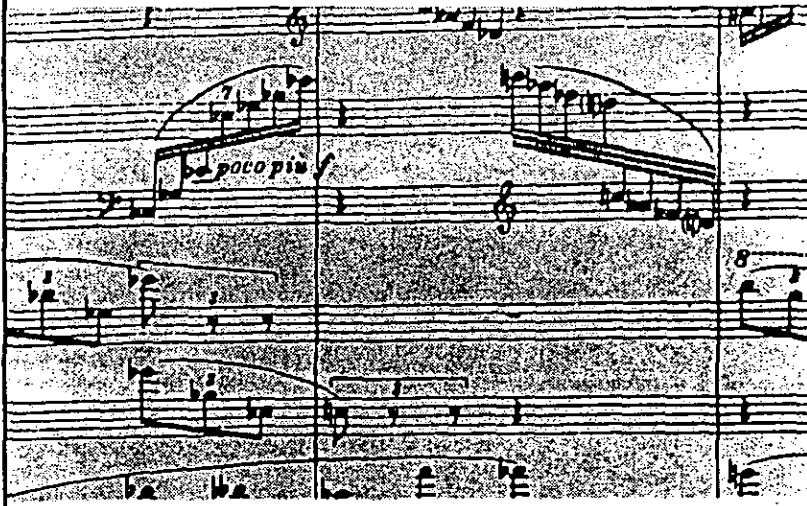
R O D G E R S  T O W N S E N D

PREPARED 6/2/99

S17F- 4 1/2" x 9"

Schedule 4-45

While the music would be just as powerful in absolute darkness,
the musicians might have a bit of a problem.



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AMEREN UE "MUSIC" - SHELDON CONCERT HALL AD

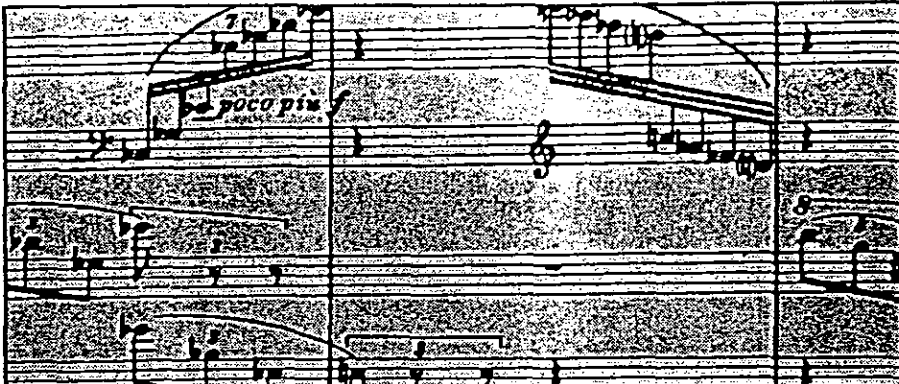
AC90137A1

RODGERS ■ TOWNSEND

PREPARED 4/7/99

SIZE: 5"x7"

Schedule 4-46



While the music would be just as powerful in absolute darkness,
the musicians might have a bit of a problem.



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AMERENUE "MUSIC" — ST. LOUIS SYMPHONY ORCHESTRA PROGRAM

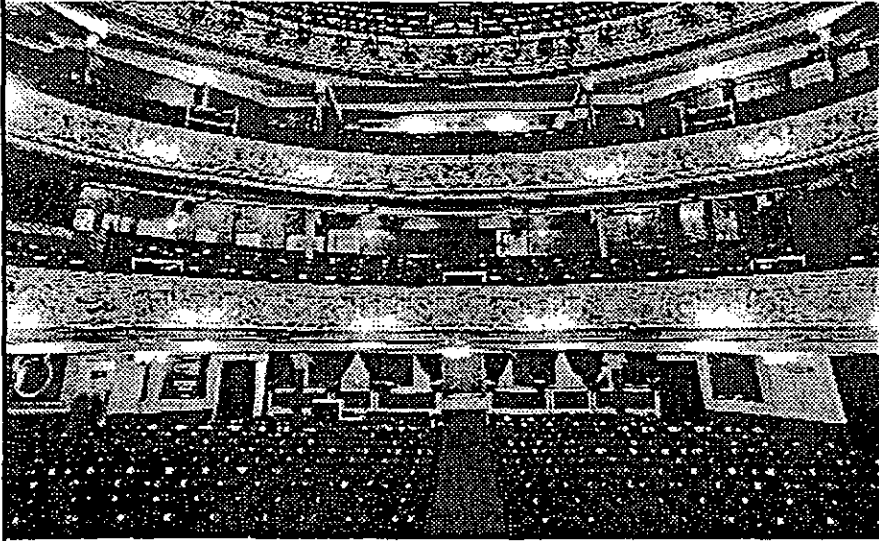
AC90442A1

R O D G E R S T O W N S E N D

PREPARED 7/14/1999

SIZE: 4 1/4" x 3 1/4"

We don't mind if the lights are taken for granted,
so long as they help the performers shine.



We're Always There.

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AMEREN "THEATRE" - 99' FOX THEATER

AC90548A1

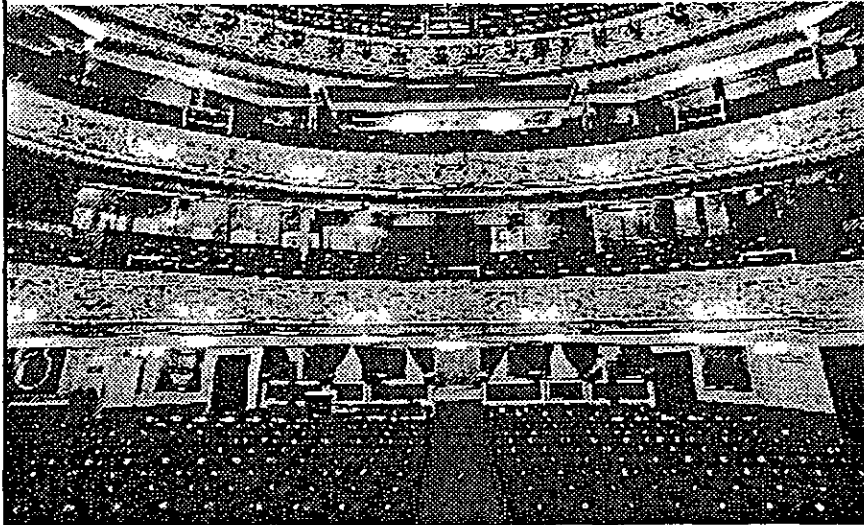
R O D G E R S T O W N S E N D

PREPARED 9/14/1999

SIZE: 4 1/2" x 7 1/2"

Schedule 4-48

We don't mind if the lights are taken for granted,
so long as they help the performers shine.



We're Always There.

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AMEREN "THEATRE" - 99' DANCE ST. LOUIS

AC90417A1

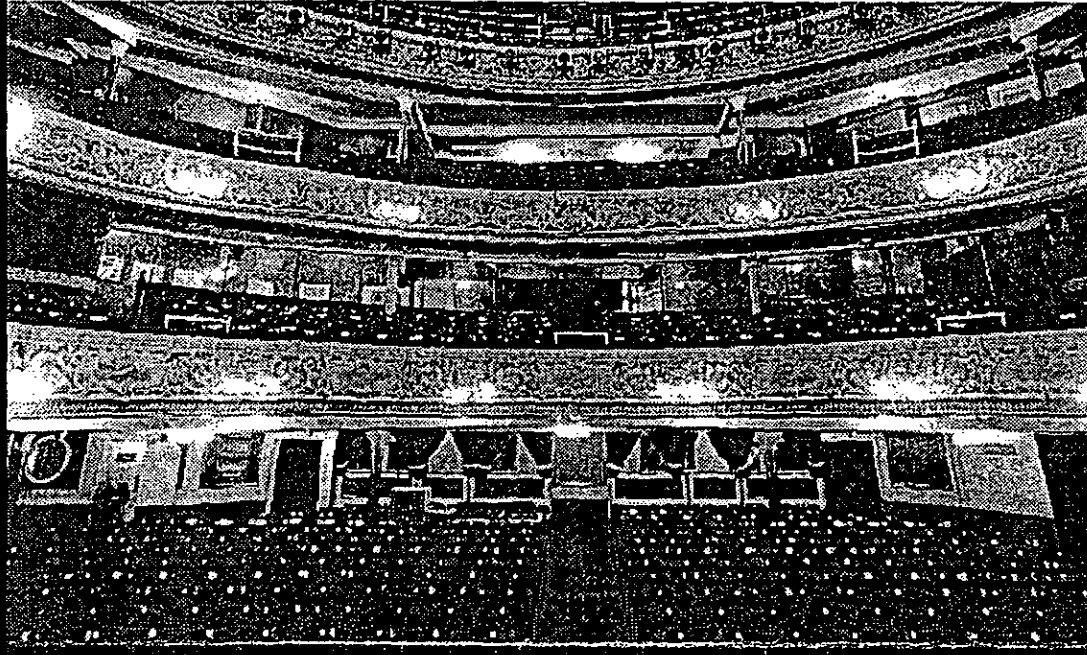
R O D G E R S  T O W N S E N D

PREPARED 7/13/1999

SIZE: 4 1/2" x 7 1/2"

Schedule 4-49

We don't mind if the lights are taken for granted,
so long as they help the performers shine.



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AMERENUE "THEATER" - OPERA THEATRE OF SAINT LOUIS

AC90724A1

R O D G E R S  T O W N S E N D

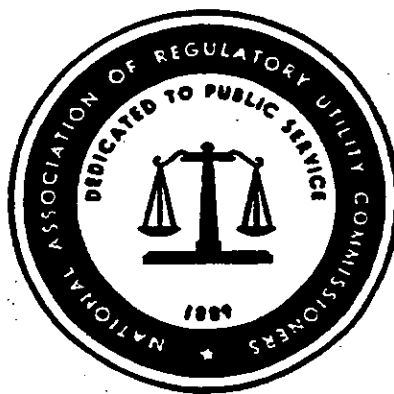
PREPARED 11/23/1999

SIZE: 6 1/2" x 9"

Schedule 4-50

AUDIT REPORT ON THE EXPENDITURES
OF THE
EDISON ELECTRIC INSTITUTE
(For the 12 month period ended December 31, 1999)

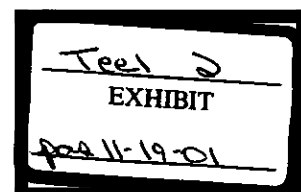
JUNE 2001



COMMITTEE ON
UTILITY ASSOCIATION OVERSIGHT

National Association of
Regulatory Utility Commissioners
1101 Vermont Avenue; Suite 200
Washington, D.C. 20005

Telephone No. (202) 898-2200



**EDISON ELECTRIC INSTITUTE
SUMMARY OF EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 1999**

EXPENSE CATEGORY	PERCENTAGE
1) Legislative Advocacy	15.57%
2) Legislative Policy Research	7.55%
3) Regulatory Advocacy	12.58%
4) Regulatory Policy Research	7.35%
5) Advertising	3.52%
6) Marketing	7.52%
7) Utility Operations & Engineering	8.89%
8) Finance, Legal, Planning and Customer Service	31.94%
9) Public Relations	5.08%
TOTAL	100.00%

Note: The table above was prepared by the Staff Subcommittee on Utility Association Oversight and should be read in conjunction with the audited financial statements and schedules contained within this report. The expense categories listed above relate to audit definitions found on page VII-1 herein.

**Edison Electric Institute
Audit Definitions of Accounts Used
For NARUC Reporting Requirement**

LEGISLATIVE ADVOCACY (LA) - EEI defines the term "legislative advocacy" consistent with the definition of the term "lobbying" in IRC Section 162 (e). Title 26 USC 162 (e) (see Page I-4)

LEGISLATIVE POLICY RESEARCH (LP) - The cost of all efforts spent on research or the preparation of general or specific background information, studies, or analysis of proposed or potential legislation to determine its scope and potential impact, for use by EEI or its member companies. This account shall also include the cost of researching and responding to ALL inquiries regarding the potential impact, proper implementation, or effect of proposed or potential legislation but shall not include costs for legislative advocacy.

Legislative Policy Research begins when resources are expended for the purposed described in the above areas.

REGULATORY ADVOCACY (RA) - The cost of all written and oral communications with Federal or State regulatory agencies intended to influence the actions of such agencies and the cost of other expenditures which contribute in a general manner to furthering an EEI or member company position on a regulatory or administrative matter.

REGULATORY POLICY RESEARCH (RP) - Includes all costs divided into the following categories:

- (1) **Federal** - The cost of studying and responding to notices of inquiry or proposed Federal rulemaking or administrative or regulatory proceedings, including the filing of comments on proposed regulatory or administrative actions; discussions with federal regulatory agencies to determine the status or timing of activities, or procedures of the agencies; the preparation of general or specific background information, studies or analysis, for use by EEI or its member companies to determine the scope and potential impact of proposed, or potential federal regulatory or administrative action; the cost of researching and responding to ALL inquiries regarding the potential impact, proper implementation, or effect of, proposed or potential federal regulatory or administrative actions; and the cost of monitoring existing federal government programs.

**Edison Electric Institute
Audit Definitions of Accounts Used
For NARUC Reporting Requirement**

- (2) **State** - All direct and indirect costs which are incurred for the purpose of an EEI or member company response to a State notice of inquiry or proposed State rulemaking or administrative, or regulatory proceeding, including the filing of comments on proposed regulatory, or administrative actions.

ADVERTISING (A1) - All costs, including costs of development (both direct and indirect), of paid and public service advertising in newspapers, magazines, radio, television and billboards and similar displays.

Advertising costs include the following categories:

- (1) **Conservation** -Identifies conservation techniques, benefits, demonstrates conservation methods including peak clipping, valley filling or load shifting;
- (2) **Safety** - Promotes safety, e.g., informing customers of hazards;
- (3) **Customer education** - Informs about ways to reduce costs; promotes use of efficient appliances; promotes efficient use of utility service; optional payment plans; financial assistance, etc.
- (4) **Legally required** - Is required by law or other governmental requirement;
- (5) **Promotes consumption** - Promotes continued or increased sales; i.e., maintaining or increasing sales to present or prospective customers;
- (6) **Institutional** - Enhances the image of EEI or of the utility industry as a business entity;

MARKETING AND DEMAND SIDE MANAGEMENT (M1) - The cost of all efforts (with the exception of advertising) to influence the demand for or sales of electricity. This account shall include the cost of research, publications, conferences, training sessions, meetings with trade allies, committee meetings or other efforts undertaken for the purpose of influencing the demand for or sales of electricity. Demand Side Management and marketing costs include the following:

- (1) **Strategic Conservation** - expenses related to exploration, development, analysis and implementation of means by which load shape might be modified by a reduction in sales as well as a change in the pattern of use;

Edison Electric Institute
Audit Definitions of Accounts Used
For NARUC Reporting Requirement

- (2) **Peak Clipping** - expenses related to explorations, development, analysis and implementation of means by which load shape might be modified by the reduction of peak load;
- (3) **Valley Filling** - expenses related to exploration, development, analysis and implementation of means by which load shape might be modified by increasing off-peak loads.
- (4) **Load Shifting** - expenses related to exploration, development, analysis and implementation of means by which load shape might be modified by shifting loads from on-peak to off-peak periods;
- (5) **Strategic Load Growth** - expenses related to exploration, development, analysis and implementation of means by which load shape might be modified by a general increase in sales;
- (6) **Flexible Load Shape** - expenses related to exploration, development, analysis and implementation of means by which load shape might be modified temporarily.

UTILITY OPERATIONS AND ENGINEERING (UE) - The cost of collecting and providing information on utility operations and engineering issues to member companies, other utilities, and other utility organizations. For purposed of this definition, operations and engineering shall include engineering and standards, fossil and synfuels, nuclear power, and environment. This category shall not include costs for activities related to legislative advocacy or research, regulatory advocacy or research, surveys and analysis of State laws and regulation, public relations, or litigation.

**Edison Electric Institute
Audit Definitions of Accounts Used
For NARUC Reporting Requirement**

FINANCE, LEGAL, PLANNING, AND CUSTOMER SERVICE (FL) - The cost of collecting and providing information on finance, legal and planning issues to member companies, other utilities and other utility organizations.

For purposes of this definition, finance, legal and planning shall include accounting, finance and regulation, legal, strategic planning, human resource management, information and administration, and information systems and library services. Customer Service and Support Information include expenses relating to the acquisition, compilation, categorization and dissemination of information useful in the improvement of the quality and value of service rendered to customers.

This category shall not include costs for activities related to legislative advocacy, legislative policy research, regulatory advocacy, regulatory policy research, surveys and analysis of State laws and regulation, sales promotion, public relations or litigation.

PUBLIC RELATIONS (PR) - The cost of developing and promoting reciprocal understanding and goodwill between EEI or its member companies and the various publics with which they interact including but not limited to the cost of developing and advancing an EEI or member company relationship or position with the media and the costs associated with responding to media inquiries.

Public Relations shall include the costs associated with public opinion research which seeks to enhance the image of EEI, its member companies, or of the utility industry as a business entity or otherwise seeks to influence public opinion on matters not relating to legislative or regulatory issues.

The cost of public relations shall also include the costs associated with EEI employee time charges for time donated to outside organizations other than EEI member companies and any other expenses whose ultimate purpose is to develop goodwill or enhance the image of EEI, its member companies, or of the utility industry as a business entity, which do not more properly relate to other categories.

**Edison Electric Institute
Audit Definitions of Accounts Used
For NARUC Reporting Requirement**

GENERAL AND ADMINISTRATIVE (GA) - Administrative expenses (subscriptions, membership fees to professional organizations, travel, etc.) for all divisions, except the Administrative and Treasury Division (A&T), and the Human Resource Department (HR) were allocated to the various NARUC categories in proportion to direct salary dollars within the respective divisions. Administrative expenses in the A&T Division were allocated in proportion to direct salary dollars.

OVERHEAD (OO) - Corporate-wide expenses allocated to the various NARUC categories in proportion to total company direct salary dollars. Overhead consists primarily of General Office (rent, depreciation, communications, maintenance, office supplies, postage, insurance, etc.) expenses.

AmerenUE
EM-96-149

Rate Case Expense

Amount Estimated to be Expensed over three years

\$ 300,000.00

\$ 100,000.00 per year for rate case expense

