

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

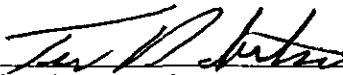
In the matter of the application of Union)
Electric Company for an order authorizing:)
(1) certain merger transactions involving)
Union Electric Company; (2) the transfer of)
certain assets, real estate, leased property,) Case No. EM-96-149
easements and contractual agreements to)
Central Illinois Public Service Company; and)
(3) in connection therewith, certain other)
related transactions.)

AFFIDAVIT OF TED ROBERTSON

STATE OF MISSOURI)
) ss
COUNTY OF COLE)

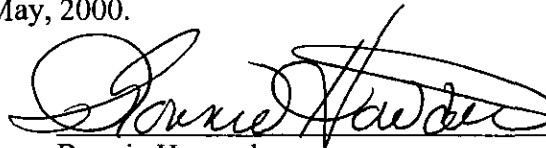
Ted Robertson, of lawful age and being first duly sworn, deposes and states:

1. My name is Ted Robertson. I am a Public Utility Accountant for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my direct testimony consisting of pages 1 through and Schedules 1 through 7.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.




Ted Robertson, CPA
Public Utility Accountant

Subscribed and sworn to me this 30 day of May, 2000.



Bonnie Howard
Notary Public


My commission expires May 3, 2001

1 DIRECT TESTIMONY
2 OF
3 TED ROBERTSON
4
5 UNION ELECTRIC COMPANY
6 CASE NO. EM-96-149
7
8 1999 EARNINGS REPORT
9
10

11 INTRODUCTION

12 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.
13

14 A. Ted Robertson, P.O. Box 7800, Jefferson City, Missouri 65102.
15

16 Q. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?
17

18 A. I am employed by the Office of the Public Counsel of the State of Missouri ("Public Counsel" or
19 "OPC") as a Public Utility Accountant III.

20 Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND OTHER
21 QUALIFICATIONS.

22 A. I graduated from Southwest Missouri State University in Springfield, Missouri, with a Bachelor
23 of Science Degree in Accounting. In November 1988, I passed the Uniform Certified Public
24 Accountant Examination, and obtained a C. P. A. Certification from the State of Missouri in
25 1989.
26

27 Q. WHAT IS THE NATURE OF YOUR CURRENT DUTIES WHILE IN THE EMPLOY OF THE
28 PUBLIC COUNSEL?

1 A. Under the direction of the Public Counsel Chief Public Utility Accountant, Mr. Russell W.
2 Trippensee, I am responsible for performing audits and examinations of the books and records of
3 public utilities operating within the State of Missouri.

4
5 Q. HAVE YOU EVER TESTIFIED BEFORE THE MISSOURI PUBLIC SERVICE
6 COMMISSION?

7 A. Yes, I have. On Schedule 1 (attached to this Direct Testimony), I have included a listing of the
8 cases in which I have presented testimony before the Missouri Public Service Commission
9 ("MPSC" or "Commission").

10
11 Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

12 A. The purpose of my Direct Testimony is to support the Public Counsel's recommendations regarding
13 the earnings and sharing credits reported by AmerenUE for the first year of its second Experimental
14 Alternative Regulation Plan ("EARP II"). Public Counsel believes that the earnings reported by the
15 Company in its 1999 Earnings Report are understated and should be adjusted upward to account for
16 various costs which were "flowed-through" in the Company's determination of the sharing levels
17 for the test period. This Direct Testimony compares Company's actual accounting treatment to the
18 Public Counsel's recommended accounting treatment for several of the costs at issue. Public
19 Counsel witness, Mr. Ryan Kind, will address in his Direct Testimony reengineering costs
20 associated with work performed for AmerenUE by the consultant Anderson Consulting. If the
21 Commission adopts Public Counsel's proposed recommendations, the earnings reported will

1 increase and as a result the sharing due to ratepayers will also increase.

2
3 The Company's Earnings Report for the first year of EARP II included costs which Public
4 Counsel believes should not have been treated as an expense during the test period. The costs
5 were incurred for topics such as Generation Strategy, Corporate Strategy, Acquisition Project
6 and a Generation Operating Model (i.e., generation plant operation model). Public Counsel
7 also believes certain other test period costs included in the Company's 1999 Earnings Report
8 have, for regulatory purposes, been accounted for incorrectly. These costs are represented by
9 an expense accrual and direct costs associated with potential future environmental liabilities.

10
11 **GENERATION/CORPORATE STRATEGY & ACQUISITION PROJECTS**

12
13 Q. WHAT IS THE CORPORATE STRATEGY, GENERATION STRATEGY AND
14 ACQUISITION PROJECT ISSUE?

15 A. The Company was involved in several projects during the first year of the EARP II which
16 addressed the development of future generation and corporate strategy as well as efforts
17 associated with analyzing a possible acquisition target. The Company hired consultants to assist
18 it with these projects. Because the charges for the work performed on the projects appear to have
19 been recorded to a single work order (i.e., W/O A0141), I have grouped them as a single issue.
20 During the test year, the Company expensed the costs for these projects to the income statement.

1 Work Order A0141 was provided by the Company in its response to OPC Data Request No.
2 1036 and a copy of it is included as Schedule 2 to this Direct Testimony. (The Company's
3 response to OPC Data Request No. 1036, and several other data requests, are being provided in
4 an Appendix format because the responses are fairly voluminous and are of a proprietary and/or
5 highly confidential nature.)

6
7 Q. WHAT WAS THE COMPANY'S EXPLANATION FOR INCLUDING THE COSTS AS AN
8 EXPENSE IN THE EARNINGS SHARING DETERMINATION?

9 A. In response to OPC No. 1036, which requested a brief discussion of how the consulting costs for
10 the Generation Strategy Project, Corporate Strategy Project and Auction Response Phase I
11 Project benefited the regulated Missouri electric operations, the Company stated:

12
13 Metzler & Associates consulting services benefit the regulated Missouri electric
14 operations of AmerenUE in the following ways:

15
16 **Corporate Strategy Project.** The primary objective of the Corporate Strategy
17 Project was to develop an overall corporate direction or strategy. Previous
18 planning efforts were more operationally focused than they were strategically
19 focused and provided somewhat less of a clear articulation of strategic direction
20 for the various business lines. Metzler assisted Ameren in focusing strategic
21 planning efforts more on developing a strategic direction rather than focusing on
22 operational decisions. The objective was to develop plans that focus on long-term
23 value creation rather than simply on cost reductions. However, these efforts
24 augmented, not replicated, previous business line planning efforts and provided a
25 common tie between all business lines, including those within the regulated
26 Missouri electric operations of AmerenUE. The future benefits of these efforts
27 will flow through to AmerenUE's Missouri customers as well.

28
29 **Generation Strategy Project.** The primary objective of the Generation Strategy
30 Project was to identify and evaluate potential strategic options related to

1 Ameren's generation portfolio. This project was particularly important to Ameren
2 since, while it dispatches its generation fleet as a single system, it operates part of
3 the system in a deregulated environment (Illinois), while operating the remainder
4 of the system in a fully regulated environment (Missouri). Metzler assisted
5 Ameren in, among other things, identifying the relevant issues surrounding the
6 generation business, assessing Ameren's internal capabilities valuing Ameren-
7 owned generation and developing an appropriate generation strategy for the
8 Company. Specifically, through analysis performed by Metzler & Associates,
9 Ameren was able to demonstrate that by transferring approximately 300 MW of
10 wholesale load from Missouri to the recently formed Illinois Genco, the average
11 fuel cost to Missouri customers would be reduced.

12
13 **Auction Response Phase I Project.** One of the strategies developed, as part of
14 the Generation Strategy Project, was that Ameren would pursue a regional growth
15 strategy. Part of that strategy was to consider selective acquisitions to support the
16 growth strategy and the Auction Response Phase I Project was in support of that
17 strategy. Metzler assisted Ameren in analyzing and valuing the ComEd assets
18 that were included as part of that company's auction process to sell off its non-
19 nuclear generation assets. AmerenUE's Missouri electric customers would have
20 benefited from the acquisition of these assets through an increase in the
21 economies of scale in the procurement of fuel and other material and supplies,
22 sharing in the operational experience gained by owning and operating
23 competitive, unregulated generation and from potential benefits resulting from
24 increased marketing and trading opportunities resulting from such an acquisition.
25
26

27 Q. PLEASE DESCRIBE THE TOTAL COSTS ASSOCIATED WITH THESE PROJECTS.

28 A. According to the Company's response to OPC Data Request No. 1046, the Company has
29 recorded total costs for these projects of \$1,719,899. (OPC 1046 is attached as Schedule 3 to this
30 Direct Testimony.)

31
32 Q. PLEASE DESCRIBE THE COSTS ASSIGNED TO MISSOURI ELECTRIC CUSTOMERS?

33 A. As shown on Schedule 3, of the total \$1,719,899 incurred, \$978,913 (approximately 57%) was
34 allocated to AmerenUE Missouri electric operations. The costs were expensed to the Uniform

1 System of Accounts ("USOA") Accounts 920, 921-001, 921-002 and 923-001.

2
3 Q. DOES THE PUBLIC COUNSEL BELIEVE IT APPROPRIATE THAT THE COSTS THE
4 COMPANY INCURRED FOR THESE PROJECTS SHOULD BE TREATED AS AN
5 EXPENSE IN THE DETERMINATION OF THE EARNING SHARING CREDIT?

6 A. No. Public Counsel believes that the costs the Company incurred for these projects should not
7 be included as an expense in the calculation of the sharing credit for the first year of EARP II.
8 The costs were incurred, we believe, in order to assist the Company's management develop
9 strategy and policy for operations in a future deregulated energy industry environment and as
10 such have nothing to do with the provision of regulated electric service to Missouri ratepayers.

11
12 Attached as Schedule 4 to this Direct Testimony, is the Company's response to OPC Data
13 Request No 1004, which requested copies of all reports, work product and correspondence
14 developed by the consultants. The Company's response to this data request provided
15 information that shows it is attempting to define the strategy and direction in which it will move
16 towards its future business operating model. The probable outcome of which suggests
17 anticipation of a deregulation of the energy industry and the employment of a GENCO (i.e.,
18 deregulated generation plant company) and/or acquisition of other utility companies generation
19 assets.

20
21 For example, Company's response to MPSC Staff Data Request No. 100, which requested

1 information regarding activities related to the buying of utility property and/or companies, states:

2
3 ...Specifically, on 11/19/98, the Company submitted a non-binding bid for a
4 portion of the non-nuclear generation assets being auctioned by ComEd. The
5 Company was not successful in that bidding process.
6
7

8 Public Counsel believes that current Missouri electric operation ratepayers should not be
9 required to reimburse the Company for costs associated with the investigation and development
10 of its future business strategy for entering into a deregulated energy industry environment.
11 Those costs would be better treated as a deferred cost and recorded on the books of any non-
12 regulated companies created or purchased once they are operational. In Public Counsel's
13 opinion, the costs should not be included as an expense in the determination of the current
14 earnings sharing credit.
15

16 **GENCO OPERATING MODEL**

17
18 Q. WHAT IS THE GENCO OPERATING MODEL ISSUE?

19 A. The Company was involved in a project during the first year of the EARP II which included the
20 development of a GENCO Operating Model. The Company hired a consultant to assist it with
21 this project and the charges for the work performed were recorded to Work Order OM209 which
22 was provided by the Company in its response to OPC Data Request No. 1037. A copy of OPC
23 Data Request No. 1037 and Work Order OM209 are included as Schedule 5 to this Direct

1 Testimony.

2

3 Q. WHAT WAS THE COMPANY'S EXPLANATION FOR INCLUDING THE COSTS AS AN
4 EXPENSE IN THE DETERMINATION OF THE EARNINGS SHARING CREDIT?

5 A. In response to OPC No. 1037, which requested a brief discussion of how the consulting costs for
6 the GENCO Operating Model benefits the regulated Missouri electric operations, the Company
7 stated:

8

9 Scott, Madden & Associates, Inc., provided insight on cost reduction and
10 improved efficiency measures at the power plants. Implementation of these will
11 result in lower cost electric generation. Examples include:

12

13 1. Recommendations for modifying outage frequency schedule for the major
14 coal plants from 30 to 36 month intervals between outages, and a reduction in
15 outage length from 8 to 5 weeks.

16

17 2. Recommendations for restructuring the Power Operation Division's
18 management organization for better leadership and a more empowered workforce.
19 This will allow us to attrition the workforce resulting in reduced labor cost.

20

21

22 Q. PLEASE DESCRIBE THE TOTAL COSTS ASSOCIATED WITH THIS PROJECT.

23 A. According to the Company's response to OPC Data Request Nos. 1037 and 1047, the Company
24 has recorded total costs for this project of ** **. (OPC 1047 is attached as Schedule 6 to this
25 Direct Testimony.)

26

27

1 Q. PLEASE DESCRIBE THE COSTS ASSIGNED TO MISSOURI ELECTRIC CUSTOMERS?

2 A. As shown on OPC Data Request Nos. 1037 and 1047, of the total ** ** incurred,
3 approximately ** ** (i.e., 85%) was allocated to AmerenUE Missouri electric operations.
4 The costs were expensed to USOA Accounts 517-001 and 524.

5
6 Q. DOES THE PUBLIC COUNSEL BELIEVE IT APPROPRIATE THAT THE COSTS THE
7 COMPANY INCURRED FOR THIS PROJECT SHOULD BE TREATED AS AN EXPENSE
8 IN THE DETERMINATION OF THE EARNING SHARING CREDIT?

9 A. No. Public Counsel believes that the costs the Company incurred for this project should not be
10 included as an expense in the calculation of the sharing credit for the first year of EARP II. The
11 costs were incurred, we believe, in order to assist the Company's management in developing
12 strategy and policy for generation plant operations in a future deregulated energy industry
13 environment and as such have nothing to do with the provision of regulated electric service to
14 Missouri ratepayers.

15
16 Attached as Schedule 7 to this Direct Testimony, is the Company's response to OPC Data
17 Request No 1004, which requested copies of all reports, work product and correspondence
18 developed by the consultant. The Company's response to this data request provided information
19 that shows how it is attempting to define its strategy towards future generation and its generation
20 plant operating model, the probable outcome of which is a GENCO. Public Counsel does not
21 believe that current Missouri electric operation ratepayers should be required to reimburse the

1 Company for costs associated with the investigation and development of a non-regulated entity.
2 Those costs would be better treated as a deferred cost and recorded on the books of the non-
3 regulated company once it is actually operational or, if it is not created, written off as an non-
4 regulated operation investigation cost.

5
6 **ENVIRONMENTAL EXPENSE ACCRUAL**
7

8 Q. WHAT IS THE ENVIRONMENTAL EXPENSE ACCRUAL ISSUE?

9 A. During the test year the Company recorded a \$2 million environmental expense accrual to its
10 books of record. The Public Counsel believes that the accrual has been, for regulatory purposes,
11 a manipulation of earnings because it has been inappropriately assigned as an expense of the
12 Company's Missouri electric operations.

13
14 Q. WHAT IS THE ENVIRONMENTAL ACCRUAL INTENDED TO REPRESENT?

15 A. Primarily, remediation of sites where the Company has been identified as a "potentially
16 responsible party" by the Environmental Protection Agency. The costs also include remediation
17 associated with former manufactured gas plant ("MGP") sites. The Company's response to
18 MPSC Staff Data Request No. 95 states:

19
20 1). The environmental expenses incurred by the Company are principally to
21 facilitate the cleanup of some contaminated sites. The Company is a potentially
22 responsible party per the US EPA at 2 sites, and is addressing cleanup issues at
23 four additional sites. The extent of cleanup varies by site, including

1 contamination from PCBs, coal tar and leaking underground storage tanks. The
2 amount of cleanup costs per site varies depending on the size of the site and extent
3 of the contamination but are estimated to range between \$6.9 - \$16.1 million.
4

5 In addition, the Missouri Department of Natural Resources is in the process of
6 performing limited site investigations at several of the Company's manufactured
7 gas plant sites. No estimates of the Company's cost exposures at these sites has
8 been made at this time.
9
10

11 Q. HAS THE COMPANY EVER RECORDED EXPENSE ACCRUALS FOR REMEDIATION
12 COSTS SIMILAR TO THE ONE DISCUSSED IN THE PRIOR Q & A?

13 A. Yes, according to the Company's response to MPSC Staff Data Request No. 113, during the
14 sharing period ended June 30, 1997 the Company accrued ** ** and ** ** was accrued
15 during the sharing period ended June 30, 1998.
16

17 Q. HAS THE COMPANY PROVIDED ANY ACTUAL CASH PAYMENTS RELATING TO
18 THE EXPENSE ACCRUAL DURING THE TEST YEAR?

19 A. No. However, per the Company's response to OPC Data Request No. 1026, it has included in
20 the determination of current year earnings sharing credit ** ** that was expensed directly.
21 The charge was for remediation of a MGP site in Columbia, Missouri. The Company also
22 allocated to the Missouri electric operations \$2,766 associated remediation efforts at its Keokuk,
23 Ia. MGP site. (See OPC Data Request No. 1026.)
24

25 Q. SHOULD ANY OF THE ACCRUED OR DIRECT EXPENSES BE INCLUDED IN THE
26 DETERMINATION OF THE CURRENT EARNINGS SHARING CREDIT?

1 A. No.

2

3 Q. WHY DOES THE PUBLIC COUNSEL OPPOSE THE INCLUSION OF THESE COSTS IN
4 THE DETERMINATION OF THE EARNINGS SHARING CREDIT?

5 A. There are many reasons that OPC opposes the inclusion of the remediation costs as expenses.
6 Primarily, the two major reasons for exclusion are, 1) some of the costs (i.e., remediation of
7 former manufactured gas plant sites) is an issue that has never been before the Commission in a
8 contested hearing. Public Counsel has, in all instances where utility companies have requested
9 recovery of these costs, opposed the recovery on the basis that the costs are not the responsibility
10 of ratepayers. The costs of MGP remediation are, we believe, the responsibility of the
11 shareholders, management and insurers of the gas utility company, not the Missouri electric
12 operation ratepayers and, 2) the Company has been recording an expense accrual for several
13 years which it has never offset with any actual charges.

14

15 **AFFILIATED COMPANY SOFTWARE COSTS**

16

17 Q. HAS AN AGREEMENT BEEN REACHED ON THESE COSTS?

18 A. Yes. Public Counsel wishes to inform the Commission of an agreement reached with the
19 Company. On pages 146 and 148 of the 1999 Earnings Report work papers, the Company made
20 a negative expense adjustment to remove costs associated with several software program
21 investments implemented by a couple of its affiliated companies, Ameren Energy and Ameren

1 Services, that had been allocated to and expensed on the books of the Missouri electric operation
2 during the period 1/1/99 to 6/30/99. Public Counsel believes that the Company has made the
3 right decision with regard to the adjustment and with its assessment that the costs should be
4 capitalized; however, Public Counsel believes that the costs should be capitalized on the books of
5 the affiliated companies and not the books of the Missouri electric operations. In a meeting with
6 Company representatives, Mr. Warner Baxter and Mr. Gary Weiss, on May 25, 2000, I was
7 provided assurances that the costs, in the future, would be capitalized on the books of the
8 affiliated companies responsible for the costs. The respective costs would then be assigned to
9 the Missouri electric operations by way of the prices the affiliated companies charge the Missouri
10 electric operations for any services that it receives from them.

11
12 Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

13 A. Yes, it does.

CASE No. EM-96-149

SCHEDULE 1

**CASE PARTICIPATION
OF
TED ROBERTSON**

Company Name	Case No.
Missouri Public Service Company	GR-90-198
United Telephone Company of Missouri	TR-90-273
Choctaw Telephone Company	TR-91-86
Missouri Cities Water Company	WR-91-172
United Cities Gas Company	GR-91-249
St. Louis County Water Company	WR-91-361
Missouri Cities Water Company	WR-92-207
Imperial Utility Corporation	SR-92-290
Expanded Calling Scopes	TO-92-306
United Cities Gas Company	GR-93-47
Missouri Public Service Company	GR-93-172
Southwestern Bell Telephone Company	TO-93-192
Missouri-American Water Company	WR-93-212
Southwestern Bell Telephone Company	TC-93-224
Imperial Utility Corporation	SR-94-16
St. Joseph Light & Power Company	ER-94-163
Raytown Water Company	WR-94-211
Capital City Water Company	WR-94-297
Raytown Water Company	WR-94-300
St. Louis County Water Company	WR-95-145
United Cities Gas Company	GR-95-160
Missouri-American Water Company	WR-95-205
Laclede Gas Company	GR-96-193
Imperial Utility Corporation	SC-96-427
Missouri Gas Energy	GR-96-285
Missouri-American Water Company	WR-97-237
St. Louis County Water Company	WR-97-382
Union Electric Company	GR-97-393
Missouri Gas Energy	GR-98-140
Laclede Gas Company	GR-98-374
Union Electric Company	EO-96-14
Union Electric Company	EM-96-149
United Water Missouri Inc.	WR-99-326
Laclede Gas Company	GR-99-315
Missouri Gas Energy	GO-99-258
Missouri-American Water Company	WM-2000-222
Atmos Energy Corporation	WM-2000-312
UtiliCorp/St. Joseph Merger	EM-2000-292

CASE NO. EM-96-149

SCHEDULE 2 HAS BEEN

DEEMED PROPRIETARY

IN ITS ENTIRETY

CASE No. EM-96-149

SCHEDULE 3

AmerenUE's Response to
Office of Public Counsel Data Request
Case No. EM-96-149
4th Sharing Period (1st Year EARP II)
No. 1046

FILED

Information Requested: Regarding Work Order A0141, the documents list total test year costs of \$1,719,899.38, please provide a breakdown of the costs allocation according to the following:

<u>Allocation</u>	<u>\$Expense</u>	<u>\$Capitalized</u>
Total		
AmerenUE Amount		
AmerenUE Electric		
AmerenUE Mo. Electric		
AmerenUE Ill. Electric		
AmerenUE FERC Electric		
AmerenUE Gas		
AmerenUE Mo. Gas		
AmerenUE Ill. Gas		
AmerenUE Other Gas (Name)		

Response Provided: See the attached schedule. For Work Order A0141 there were no Capitalized charges.

Signed By: Gary S. Weiss
Prepared By: Gary S. Weiss
Supervisor, Regulatory Reporting

MAY 19 2000

AmerenUE's RESPONSE TO
OFFICE OF PUBLIC COUNSEL DATA REQUEST
CASE NO. EM-96-149
4TH SHARING PERIOD (1ST YEAR OF EARP II)
DR NO 1046

	<u>TOTAL AMS AMOUNT</u>	<u>TOTAL AmerenUE AMOUNT</u>	<u>AmerenUE ELECTRIC AMOUNT</u>	<u>AmerenUE MO ELECTRIC AMOUNT</u>	<u>AmerenUE ILL ELECTRIC AMOUNT</u>	<u>AmerenUE FERC ELECTRIC AMOUNT</u>	<u>AmerenUE GAS AMOUNT</u>	<u>AmerenUE MO GAS AMOUNT</u>	<u>AmerenUE ILL GAS AMOUNT</u>	<u>AmerenUE STEAM AMOUNT</u>
<u>JULY - DECEMBER 1998 EXPENSES</u>										
<u>ELECTRIC</u>										
ACCT. 920	169,976	116,943	116,943	103,565	9,087	4,292	0	0	0	0
ACCT. 921-001	8,681	5,973	5,763	5,104	448	212	207	170	38	2
ACCT. 921-002	19,600	13,485	13,013	11,524	1,011	478	468	384	85	4
ACCT 923-001	864,503	594,778	573,955	508,294	44,596	21,064	20,663	16,915	3,747	161
TOTAL	<u>1,062,760</u>	<u>731,179</u>	<u>709,674</u>	<u>628,488</u>	<u>55,142</u>	<u>26,045</u>	<u>21,339</u>	<u>17,469</u>	<u>3,870</u>	<u>166</u>
<u>GAS</u>										
ACCT. 920	30,030	20,661	0	0	0	0	20,661	16,942	3,719	0
ACCT. 921-002	15	10	0	0	0	0	10	8	2	0
TOTAL	<u>30,045</u>	<u>20,671</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,671</u>	<u>16,950</u>	<u>3,721</u>	<u>0</u>
<u>JANUARY - JUNE 1999 EXPENSES</u>										
<u>ELECTRIC</u>										
ACCT 920	191,303	130,239	130,239	115,340	10,120	4,780	0	0	0	0
ACCT. 921-001	7,716	5,253	5,094	4,511	396	187	157	134	23	2
ACCT 921-002	20,913	14,238	13,807	12,227	1,073	507	426	363	63	5
ACCT 923-001	373,452	254,246	246,553	218,347	19,157	9,048	7,607	6,486	1,121	86
TOTAL	<u>593,384</u>	<u>403,976</u>	<u>395,693</u>	<u>350,425</u>	<u>30,745</u>	<u>14,522</u>	<u>8,190</u>	<u>6,983</u>	<u>1,207</u>	<u>93</u>
<u>GAS</u>										
ACCT 920	33,672	22,924	0	0	0	0	22,924	18,798	4,126	0
ACCT 921-002	38	26	0	0	0	0	26	21	5	0
TOTAL	<u>33,710</u>	<u>22,950</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,950</u>	<u>18,819</u>	<u>4,131</u>	<u>0</u>
TOTAL	<u>1,719,899</u>	<u>1,178,775</u>	<u>1,105,367</u>	<u>978,913</u>	<u>85,887</u>	<u>40,567</u>	<u>73,149</u>	<u>60,221</u>	<u>12,929</u>	<u>259</u>

CASE No. EM-96-149

SCHEDULE 4 CONTAINS

HIGHLY CONFIDENTIAL INFORMATION

CASE NO. EM-96-149

SCHEDULE 5 HAS BEEN

DEEMED PROPRIETARY

IN ITS ENTIRETY

CASE No. EM-96-149

SCHEDULE 6

AmerenUE's Response to
Office of Public Counsel Data Request
Case No. EM-96-149
4th Sharing Period (1st Year EARP II)
No. 1047

FILE COPY

Information Requested: Regarding Work Order 0M209, the documents list total test year costs of \$1,007,620.42, please provide a breakdown of the costs allocation according to the following:

<u>Allocation</u>	<u>\$Expense</u>	<u>\$Capitalized</u>
Total		
AmerenUE Amount		
AmerenUE Electric		
AmerenUE Mo. Electric		
AmerenUE Ill. Electric		
AmerenUE FERC Electric		
AmerenUE Gas		
AmerenUE Mo. Gas		
AmerenUE Ill. Gas		
AmerenUE Other Gas (Name)		

Response Provided: See the attached schedule. Work Order 0M209 is charged 100 % to AmerenUE Electric (Callaway Plant) operating expenses. There are no Capitalized charges.

Signed By: Gary S. Weiss
Prepared By: Gary S. Weiss
Supervisor, Regulatory Reporting

MAY 19 2000

AmerenUE's RESPONSE TO
OFFICE OF PUBLIC COUNSEL DATA REQUEST
CASE NO EM-96-149
4TH SHARING PERIOD (1ST YEAR OF EARP II)
DR NO 1047

	<u>TOTAL AMS AMOUNT</u>	<u>TOTAL AmerenUE AMOUNT</u>	<u>AmerenUE ELECTRIC AMOUNT</u>	<u>AmerenUE MO ELECTRIC AMOUNT</u>	<u>AmerenUE ILL ELECTRIC AMOUNT</u>	<u>AmerenUE FERC ELECTRIC AMOUNT</u>	<u>AmerenUE GAS AMOUNT</u>	<u>AmerenUE MO GAS AMOUNT</u>	<u>AmerenUE ILL GAS AMOUNT</u>	<u>AmerenUE STEAM AMOUNT</u>
<u>JULY - DECEMBER 1998 EXPENSES</u>										
<u>ELECTRIC</u>										
ACCT 517-001	507,846	507,846	507,846	431,415	48,042	28,389	0	0	0	0
ACCT 524	65,750	65,750	65,750	55,855	6,220	3,675	0	0	0	0
TOTAL	<u>573,596</u>	<u>573,596</u>	<u>573,596</u>	<u>487,270</u>	<u>54,262</u>	<u>32,064</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>GAS</u>										
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>JANUARY - JUNE 1999 EXPENSES</u>										
<u>ELECTRIC</u>										
ACCT 517-001	394,227	394,227	394,227	334,896	37,294	22,037	0	0	0	0
ACCT 524	39,797	39,797	39,797	33,808	3,765	2,225	0	0	0	0
TOTAL	<u>434,024</u>	<u>434,024</u>	<u>434,024</u>	<u>368,703</u>	<u>41,059</u>	<u>24,262</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>GAS</u>										
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>1,007,620</u>	<u>1,007,620</u>	<u>1,007,620</u>	<u>855,973</u>	<u>95,321</u>	<u>56,326</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

CASE No. EM-96-149

SCHEDULE 7 CONTAINS

HIGHLY CONFIDENTIAL INFORMATION