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May 7, 2002

Mr. Dale H. Roberts
Secretary/Chief Regulatory Law Judge
Public Service Commission
P. O. Box 360
Jefferson City, MO 65102

RE: Union Electric Company,
Case No. EM-96-149

Dear Mr. Roberts:

Enclosed for filing in the above-referenced case please find the original and eight copies **Direct Testimony of Mark Burdette, Ryan Kind (Proprietary and Non-Proprietary versions) and Ted Robertson (Proprietary and Non-Proprietary versions).** I have on this date mailed, faxed, and/or hand-delivered the appropriate number of copies to all counsel of record. Please "file" stamp the extra enclosed copy and return it to this office.

Thank you for your attention to this matter.

Sincerely,

John B. Coffman
Acting Public Counsel

JBC:jb

cc: Counsel of Record

CERTIFICATE OF SERVICE

I hereby certify that the foregoing document has been either faxed, mailed, or hand-delivered to the following counsel of record on this 7th day of May 2002:

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General Counsel
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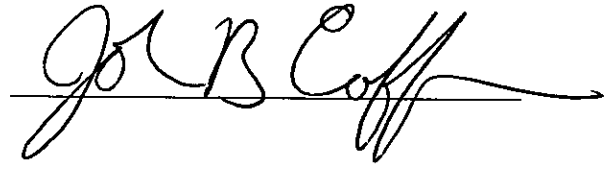

Exhibit No.:
Issue(s): Environmental Expense/
Injuries and Damages Expense/
Legal Expense/
Midwest Independent System Operator
Cancellation Fee/
Venice Power Plant Fire Costs/
Lobbying Costs
Witness/Type of Exhibit: Robertson/Direct
Sponsoring Party: Public Counsel
Case No.: EM-96-149

DIRECT TESTIMONY

OF

TED ROBERTSON

Submitted on Behalf of
the Office of the Public Counsel

NP

UNION ELECTRIC

Case No. EM-96-149

May 7, 2002

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, easements and contractual agreements to Central Illinois Public Service Company; and (3) in connection therewith, certain other related transactions.	)	Case No. EM-96-149

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 surrebuttal testimony consisting of pages 1 through 44 and Schedule TJR-1.

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, C.P.A.
Public Utility Accountant III

Subscribed and sworn to me this 7th day of May 2002.

KATHLEEN HARRISON
Notary Public - State of Missouri
County of Cole
My Commission Expires Jan. 31, 2006

Kathleen Harrison
Notary Public

My commission expires January 31, 2006.

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DIRECT TESTIMONY
OF
TED ROBERTSON

UNION ELECTRIC COMPANY
d/b/a
AMERENUE

CASE NO. EM-96-149
EARP II YEAR III

INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

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

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

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

Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND OTHER QUALIFICATIONS.

A. I graduated from Southwest Missouri State University in Springfield, Missouri, with a Bachelor of Science Degree in Accounting. In November, 1988, I passed the Uniform Certified Public Accountant examination, and obtained C. P. A. certification from the state of Missouri in 1989.

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

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

Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE MISSOURI PUBLIC SERVICE COMMISSION?

A. Yes, I have. Please refer to Schedule No. TJR-1, attached to this direct testimony, for a listing of cases in which I have previously submitted testimony before the Missouri Public Service Commission ("MPSC" or "Commission").

Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

A. The purpose of this direct testimony is to address various costs incurred by the Union Electric Company d/b/a AmerenUE ("UE", "Ameren" or "Company") during the third year of the Experimental Alternative Regulation Plan II ("EARP II"). In particular, I will address OPC's position on how the costs discussed in the following testimony should be treated with regard to the development of the earnings sharing credit. The costs that I will discuss include; Environmental Expense, Injuries and Damages Expense, Legal Expense, Midwest Independent System Operator Cancellation Fee, Venice Power Plant Fire Costs and Lobbying Costs.

ENVIRONMENTAL EXPENSE

Q. WHAT IS THE ISSUE?

A. This issue concerns the proper level of expense for test period environmental activities that should be used in the determination of the earnings sharing credit. The Commission should determine whether it is proper to recognize the actual payments incurred in the test period or recognize the actual payments incurred in the test period plus an accrual of estimated expense for potential **future** liabilities that the Company also booked during the test period.

Q. WHAT IS THE PUBLIC COUNSEL'S POSITION ON THIS ISSUE?

A. The Public Counsel believes that only the actual payments that the Company incurred during the test period should be utilized in the determination of the earnings sharing credit. Company's inclusion in the test period of an accrual for estimated expenses, for potential future liabilities or services, should not be allowed to impact the determination of the earnings sharing credit because the estimated expense pertains to activities expected to occur subsequent to the test period operations being reviewed. Furthermore, these estimated expenses may not occur in the years subsequent to the end of the test period.

Q. DOES THE PUBLIC COUNSEL'S POSITION TO ALLOW ONLY THE ACTUAL PAYMENTS ALSO INCLUDE COSTS FOR THE REMEDIATION OF MANUFACTURED GAS PLANT SITES DURING THE TEST PERIOD?

A. No.

Q. DOES THE PUBLIC COUNSEL'S POSITION TO ALLOW ONLY THE ACTUAL PAYMENTS ALSO INCLUDE COSTS FOR THE REMEDIATION OF PROPERTIES NOT OWNED BY THE AMEREN MISSOURI ELECTRIC OPERATIONS DURING THE TEST PERIOD?

A. No.

Q. DOES THE PUBLIC COUNSEL'S POSITION TO ALLOW ONLY THE ACTUAL PAYMENTS ALSO INCLUDE COSTS FOR THE REMEDIATION OF PROPERTIES OWNED BY THE AMEREN MISSOURI ELECTRIC OPERATIONS BUT NOT PROVIDING USED AND USEFUL ELECTRIC SERVICE?

A. No.

Q. ARE THE ESTIMATED FUTURE EXPENSES KNOWN AND MEASURABLE FOR REGULATORY PURPOSES?

A. No. The estimated expenses Company booked represent costs for liabilities or services that have not been incurred, and thus, these costs are not known and measurable for regulatory purposes.

Q. WHAT IS THE PURPOSE GIVEN BY THE COMPANY FOR BOOKING THE ESTIMATED EXPENSE ACCRUAL?

A. Company's response to Public Counsel Data Request No. 1015 states that the estimated expense accrual was related primarily to environmental activities at the Sauget Site Cleanup.

Q. WHAT IS THE SAUGET SITE?

A. Company's response to Public Counsel Data Request No. 1030 states that the Sauget Site or Sauget Area 2 Sites is an attempt by the United States Environmental Protection Agency ("EPA") to list the sites on the National Priorities List ("NPA"). The NPA is concerned with identifying and documenting the clean-up or remediation of chemically contaminated sites in this country. Company states that it is in the process of negotiating final details of the Area 2 Sampling Plan with the U.S. EPA and anticipates that investigative work will commence in the summer and fall of 2002.

Q. WHAT WAS THE TOTAL ENVIRONMENTAL EXPENSE BOOKED BY THE COMPANY DURING THE TEST PERIOD?

A. Company's response to Public Counsel Data Request No. 1015 states that it utilized two methods to record expenses during the test period. The first method direct charges actual payments for environmental activities to an expense account. The accounting entry for this method consists simply of debiting an expense account and crediting a cash or accounts payable account for the payment of the services provided. Company's response to Public Counsel Data Request No. 1031 states that during the test period **

**

The second method the Company utilizes involves an expense estimation process which records expense estimates and subsequent pay-outs to a balance sheet liability (reserve) account. In addition to the direct charges expensed during the test period, the Company booked (according to its response to Public Counsel Data Request No. 1031), **

** Combining the expense amounts for the two methods results in **

** being allocated to the Missouri electric operations.

Q. WHAT WAS THE TOTAL AMOUNT OF ENVIRONMENTAL COSTS ACTUALLY PAID DURING THE TEST PERIOD?

A. The total costs actually paid consist of the direct charges plus reductions to the liability reserve account. During the test period the Company reduced the environmental reserve liability account

by $342,000 (response to OPC Data Request No. 1015). The Missouri portion of the $342,000 approximates ** ** (response to OPC Data Request No. 1031). Combining this amount with the amount direct charged provides a total of ** ** paid in the test period.

Q. DID THE REDUCTIONS TO THE LIABILITY RESERVE ACCOUNT INCLUDE PAYMENTS FOR REMEDIATION EFFORTS THAT SHOULD NOT BE ALLOWED IN THE DETERMINATION OF THE EARNINGS SHARING CREDIT?

A. Public Counsel currently has several data requests outstanding which seek information on test period payments made for the remediation of manufactured gas plant sites, properties not currently owned by the Ameren Missouri electric operations and properties owned by the Ameren Missouri electric operations but not providing used and useful electric service. If any portion of the $342,000 includes payments for these types of remediation, Public Counsel believes that those specific payments should also be excluded from the determination of the earnings sharing credit.

Q. BY HOW MUCH DID THE BOOKED EXPENSE EXCEED ACTUAL PAYMENTS FOR THE TEST PERIOD?

A. Taking into account the Public Counsel data requests that are still outstanding, subtracting the actual test period payments of ** ** from the ** ** total expenses booked

results in ** ** of excess expense being included in the determination of the earnings sharing credit for the Missouri electric operations.

Q. WHAT IS A LIABILITY RESERVE ACCOUNT?

A. A liability reserve account is really nothing more that a simple liability account that is shown on a company's balance sheet. Accounting standards require that a company book in its accounting records future costs for liabilities it expects to incur if those costs can be reasonably estimated. The following is an example of accounting entries that would typically occur to recognize the future expected costs:

1. Company develops an estimate of the future liabilities to be incurred and books that estimate to the accounting records:

Debit - Expense (Income Statement Account)

Credit - Liability (Non-Current Balance Sheet Account (Reserve))

The accounting entry is made to recognize the estimated expense on the income statement of the company in the period that the entry is made and also to recognize the future liability on the balance sheet. Even though the Company has not actually incurred the

expenditures, it is recognizing its estimate of the expense in the period that the accounting entry is booked.

2. Once the estimated liabilities or services are actually incurred (the sources of the actual charges), the Company would then recognize their payment in the accounting records with the following entry:

Debit - Liability (Non-Current Balance Sheet Account (Reserve))

Credit - Cash or Accounts Payable (Current Balance Sheet Account)

The accounting entry reduces the balance sheet reserve liability account balance and recognizes the actual payment of the costs in the year that they are incurred. In this example, as in Ameren's situation, the payment of the estimated expense accrued will not occur, if they occur at all, until after the end of the test period in this case because the expected liabilities or services have not yet become a reality.

Q. IS AMEREN CONSIDERED A CASH BASIS COMPANY?

A. No. Ameren is an accrual basis company, and thus, it keeps it accounting records on an accrual basis for financial presentation purposes.

Q. WHY IS THE PUBLIC COUNSEL RECOMMENDING THAT AN ACCRUAL BASIS COMPANY UTILIZE CASH BASIS ACCOUNTING?

A. Public Counsel believes that actual cash expenditures are the appropriate reflection of known and measurable costs for regulatory purposes consistent with past MPSC practice and consistent with the Stipulation and Agreement approved by the Commission in this case when it established the EARP II. Public Counsel's position is not that the Company change it's current accounting methodology or its procedures for financial statement presentation nor in this testimony is the Public Counsel proposing an adjustment or modification of its current Commission approved tariffs. Public Counsel also understands that Financial Accounting Standards and Generally Accepted Accounting Procedures ("GAAP") require the Company, for financial reporting purposes, to recognize and book an estimate of costs for liabilities it expects to incur in future period if those amounts can be reasonably estimated. However, the estimated costs have not yet occurred and are not a factor in the actual operations that existed during the instant case test period. Furthermore, I believe that the Company has routinely over-estimated the annual expenses it pays for environmental activities during the years that the Experimental Alternative Regulation Plans have been in effect.

The Commission should not allow the Company to treat the accrued estimate of future costs as an expense of the test period for the purpose of determining the earnings sharing credit. The

earnings sharing credit should be based on Company's operations during the test period and not include the potential impact of operations that may or may not occur in some future year.

Q. IS IT CONCEIVABLE THAT THE COMPANY'S ESTIMATE OF THE FUTURE COSTS IT ACCRUED WILL NOT ACTUALLY EQUAL THOSE FUTURE COSTS?

A. Yes. If the future costs actually incurred do not match the estimated expense accrued in this period, the Company may revise the balance in its recorded liability reserve lower or higher depending on those circumstances. For example, if the estimated costs are revised lower, the Company would decrease the expense recorded on its balance sheet and income statement in the year the revision occurs with the following entry:

Debit – Liability (Non-Current Balance Sheet Account (Reserve))

*Credit - Expense (Income Statement Account)

*Company may instead credit the balance sheet account Retained Earnings. Crediting Retained Earnings effectively recognizes a prior period adjustment to correct the level of expense originally estimated.

This accounting entry lowers the liability and expense levels that would be represented in the future year balance sheet and income statement and corrects the Company's financial records for the incremental difference between the lower expenses actually incurred in the future year and the total expenses originally estimated and accrued in the instant case test period. However, the fact

does not change that the actual services and their respective costs whether lower or higher will still occur in a year subsequent to the end of the instant case test period. In a nutshell, the Company is using GAAP to move up expenses for the cost of services or potential liabilities in future years to the current EARP II test period.

Q. WHAT IS THE PUBLIC COUNSEL'S RECOMMENDATION ON THIS ISSUE?

A. The excess accrued estimated expense is not relevant to the current test period operations; therefore, it is the Public Counsel's recommendation that the Commission authorize allowing only the ** ** of actual environmental charges paid during in the test period in the determination of the earnings sharing credit. Public Counsel recommends that the Company's booked test period expense for the Missouri electric operations be reduced by the ** ** of excess estimated expense (this amount may adjusted higher if the responses to outstanding data requests indicate test period payments were made for other inappropriate remediation efforts, e.g., manufactured gas plant sites).

Public Counsel believes that the Company's calculation of this issue, for purposes of the sharing credit, is not appropriate pursuant to the EARP II. Company's accrual of the excess estimated expense represents costs for liabilities or services that will not occur until future years, if at all. It also represents costs that may be reduced or eliminated in years subsequent to the end of the EARP II. If the estimated expenses are included in the calculation of the EARP sharing credit

today but in a later year the estimates are reduced or even eliminated, ratepayers would have no recourse for recovery from the Company of the earnings sharing credit that is due them now. In the Public Counsel's opinion, the excess estimated expense accrual is an inappropriate exploitation of accounting procedures.

INJURIES AND DAMAGES EXPENSE

Q. WHAT IS THE ISSUE?

A. This issue concerns the level of expense for test period injuries and damages activities that should be used in the determination of the earnings sharing credit. The issue is whether it is proper to use the actual amount paid in the test period or the actual amount paid in the test period plus an additional accrual of estimated expense for the payment of potential future liabilities that the Company also booked during the test period.

Q. WHAT IS THE PUBLIC COUNSEL'S POSITION ON THIS ISSUE?

A. Essentially, this issue is similar to the environmental estimated expense accrual discussed in the prior section of this testimony. Public Counsel believes that only the actual amount paid during the test period should be utilized in the determination of the earnings sharing credit. The Company's addition of an accrual of estimated expense, for potential future liabilities or services, should not be allowed to impact the determination of the earnings sharing credit because the excess expense estimate pertains to activities expected to occur outside the test period operations being reviewed. If the estimated costs are actually incurred, and they may not be, they will occur in a year subsequent to the end of the instant case test period.

Q. WHAT IS THE AMOUNT OF THE ESTIMATED EXPENSE ACCRUAL THAT THE COMPANY BOOKED IN THE TEST YEAR?

A. Pursuant to the Commission's Order in Case No. EM-96-149, the Company is required to provide various monitoring reports to MPSC and the OPC. The monitoring report, "Summary of Major Accruals," states that, during the test period, the Company accrued to the liability reserve account estimated expenses totaling $17,800,000.

Q. WHAT WAS THE AMOUNT OF ACTUAL PAYMENTS FOR INJURIES AND DAMAGES INCURRED DURING THE TEST YEAR?

A. The monitoring report, "Summary of Major Accruals," states that the actual payments or charges to the liability reserve for injuries and damages during the test period was $4,855,000.

Q. WHAT IS THE AMOUNT OF THE EXCESS ESTIMATED EXPENSE?

A. The excess estimated expense for the test period is the difference between the estimated expense accrual and the actual test period paid amounts. That difference, $12,945,000 (i.e., $17,800,000 less $4,855,000), represents an estimate of future costs with unknown payment dates.

Q. WHAT IS THE MISSOURI ELECTRIC OPERATIONS PORTION OF THE EXCESS ESTIMATED EXPENSE?

A. Company's response to Public Counsel Data Request No. 1047 states that the Missouri electric operations portion of the excess estimated expense is ** **.

Q. WHAT IS THE PUBLIC COUNSEL'S RECOMMENDATION ON THIS ISSUE?

A. The excess estimated expense is not relevant to the current test period operations; therefore, it is the Public Counsel's recommendation that the Commission authorize allowing only the Missouri electric operations portion of the actual injuries and damages paid during in the test period in the determination of the earnings sharing credit. Public Counsel recommends that the Company's booked expenses be reduced by the ** ** of excess estimated expense.

Public Counsel believes that the Company's position on this issue, similar to the issue regarding the environmental estimated expense accrual, is not appropriate for calculating a sharing credit pursuant to the EARP II. Company's accrual of the excess estimated expense represents costs for liabilities or services which will not occur until future years. The accrual also represents costs which potentially may be reduced or even eliminated in years subsequent to the end of the EARP II. In the Public Counsel's opinion, the excess estimated expense accrual is an inappropriate exploitation of accounting procedures.

LEGAL EXPENSE

Q. WHAT IS THE ISSUE?

A. This issue concerns the level of test period legal expense that should be used in the determination of the earnings sharing credit. The issue is whether it is proper to use the actual amount paid in the test period or the actual amount paid in the test period plus an additional accrual of estimated expense for future payment of potential liabilities that the Company also booked during the test period.

Q. WHAT IS THE PUBLIC COUNSEL'S POSITION ON THIS ISSUE?

A. This issue shares the same point of view as the environmental estimated expense accrual and the injuries and damages estimated expense accrual discussed in the previous two sections of this testimony. The Public Counsel believes that only the actual amount paid during the test period should be utilized in the determination of the earnings sharing credit. Accruals of excess estimated expense for potential future liabilities or services should not be allowed to impact the determination of the earnings sharing credit because the expense estimate pertains to activities expected to occur outside the test period operations being reviewed.

Q. WHAT IS THE AMOUNT OF ESTIMATED EXPENSE THAT THE COMPANY ACCRUED IN THE TEST PERIOD?

A. According to the Company's response to MPSC Staff Data Request No. 41, during the test period it accrued a total of ** ** in legal expenses on a Missouri electric operations basis.

Q. WHAT WAS THE AMOUNT OF THE ACTUAL TEST PERIOD EXPENSES THAT THE COMPANY PAID?

A. The actual legal expenses paid during the test period on a Missouri electric operations basis was ** ** (response to MPSC Staff Data Request No. 41).

Q. WHAT IS THE AMOUNT OF THE EXCESS ESTIMATED EXPENSE?

A. The excess estimated expense is the difference between the total estimated expense accrual and the actual test period expense paid. That difference, ** **, represents expense estimates of future costs with unknown payment dates.

Q. WHAT IS THE PUBLIC COUNSEL'S RECOMMENDATION ON THIS ISSUE?

A. The excess estimated expense at issue is not relevant to the current test period operations; therefore, it is the Public Counsel's recommendation that the Commission authorize allowing only the ** ** of actual legal expense paid during the test period in the determination of the earnings sharing credit. Public Counsel recommends that the Company's booked expense be reduced by the ** ** excess estimated expense.

Public Counsel believes that the Company's calculation of this issue for purposes of the sharing credit, just like the environmental and injuries and damages estimated expense accruals discussed in the previous sections, is not appropriate pursuant to the EARP II. Company's accrual of the excess estimated expense represents costs for liabilities or services which will not occur until future years. The accrual also represent costs which potentially may be reduced or eliminated in years subsequent to the end of the EARP II. In the Public Counsel's opinion, the excess estimated expense accrual is an inappropriate exploitation of accounting procedures.

MIDWEST INDEPENDENT SYSTEM OPERATOR

CANCELLATION FEE

Q. WHAT IS THE ISSUE?

A. The issue is whether or not a cancellation fee the Company incurred to end its membership in the Midwest Independent System Operator Regional Transmission Organization ("MISO") should be allowed as an expense in the determination of the earnings sharing credit.

Q. WHAT IS THE PURPOSE OF A REGIONAL TRANSMISSION ORGANIZATION?

A. It's my understanding that pursuant to Federal Energy Regulatory Commission "FERC" Order No. 2000, electric companies are required to transfer operational control of their jurisdictional transmission facilities to an Independent Regional Transmission Organization ("RTO"). The purpose of the control transfer to the RTO is to allow it to coordinate activities for transmission and transmission-related services so that the regions under its jurisdiction will be able to operate as a seamless market.

For a more detailed review of the formation and character of the Independent Regional Transmission Organization, please review the direct testimony of OPC witness, Mr. Ryan Kind, in the instant case.

Q. WHAT WAS THE AMOUNT OF AMEREN'S PORTION OF THE MEMBERSHIP CANCELLATION FEE?

A. The Company's response to Public Counsel Data Request No. 1003b states that Ameren **

** Company's response to Public Counsel Data Request No. 1003 adds that, of the $12,502,800 allocated to AmerenUE, $11,322,536 (90.56%) was allocated to the Missouri electric operations.

Q. WHY DID THE COMPANY INCUR THE CANCELLATION FEE?

A. It's my understanding that the Company, after joining the MISO, and in collaboration with various other electric companies, later desired to join and operate a totally different Independent Regional Transmission Organization (i.e., the Alliance RTO). The Alliance RTO business model included the establishment of a "for-profit" transmission company ("Transco"). In order to join the new Transco, Ameren first had to cease its membership in the MISO. The membership cancellation prompted the MISO to file suit to recover potential damages caused by Ameren's elimination of support for the organization. The dispute was later resolved at the FERC level by negotiated

settlement. The Chief Judge's Certification of Settlement, Issued April 6, 2001, in FERC Docket No. ER01-123-002, states on pages thirty-four and thirty-five:

> The Chief Judge finds that the Settlement certified herewith constitutes a complete resolution of the issues involved...

And,

> the approval of Illinois Power, Commonwealth Edison and Ameren to withdraw from the Midwest ISO with a combined payment of $60 million...

Q. DOES YOUR TESTIMONY ADDRESS WHETHER IS WAS PROPER FOR AMERENUE TO ATTEMPT TO WITHDRAW FROM THE MISO AND PAY THE FEE?

A. No. Ryan Kind's direct testimony in this case addresses this issue and explains other reasons why it would not be appropriate to recognize this expense in the calculation of the sharing credit.

Q. REGARDING THE CANCELLATION FEE WHAT WERE THE TERMS OF THE FERC SETTLEMENT?

A. Regarding the negotiated settlement, Company's response to Public Counsel Data Request No. 1003 states:

> In the Settlement of the parties in FERC Docket No. ER01-966-000, Ameren agreed to a payment of $18 million as its stipulated fair share of MISO startup costs (Settlement Agreement, Section 4.1).

The response cited above was corroborated by the Company's response to OPC Data Request No. 1003a which provided a copy of the "Settlement Agreement" in the FERC case discussed prior.

On page nine of the Settlement Agreement it states:

> 4.1 Settlement Amount. The Departing Companies agree to pay the Midwest ISO the aggregate Settlement Amount, in the following shares: ComEd: $35.5 million (59.2%); Illinois Power: $6.5 million (10.8%); Ameren: $18 million (30%). All of the Midwest ISO Transmission Owners agree that this payment reflects the Departing Companies' fair share of the Midwest ISO's Start-Up Costs.

Q. WAS IT UNDERSTOOD THAT THE COMPANY WOULD AT A LATER DATE RECIEVE CREDITS FOR SERVICES PROVIDED TO IT BY THE MISO UP TO THE AMOUNT OF THE CANCELLATION FEE?

A. Yes. Beginning on page thirteen of the Settlement Agreement it states:

> **4.7 Service Fee Credits.** The Departing Companies will receive a credit (to be negotiated with the Midwest ISO) against their combined portion of the service fees owed by the Alliance RTO for any services that the Midwest ISO provides to the Alliance RTO. The Departing Companies agree to allocate such credits among themselves in proportion to the percentages set forth in Paragraph 4.1 above with respect to their portion of the Settlement Amount.
>
> **4.8 Schedule 10 Credits.** The Departing Companies will also receive credits against the amounts owed for transmission services provided by the Midwest ISO

to the Departing Companies or their current affiliates (or their successors or assigns) up to the Settlement Amount of $60 million, which credits will be applied only against the amount each Departing company or any of their current affiliates (or their successors or assigns) pays with respect to the capital cost component of the Administrative Cost Adder under Schedule 10 of the Midwest ISO OATT and implemented through an alternate Administrative Cost Adder to the Midwest ISO OATT, subject to transfer of the benefit of such credits beyond any Departing Company's portion of the Settlement Amount to the other Departing Companies as provided in Paragraph 4.9 below. The terms of the said alternate adder are to be negotiated by the Departing Companies and the Midwest ISO.

4.9. Credit Limits. The total credits to be provided to the Departing Companies under Paragraphs 4.7 and 4.8 shall not exceed $60 million, and no Paragraph 4.8 credits shall be provided in connection with services rendered after December 15, 2013. When any of the Departing Companies has received credits equal to its share of the Settlement Amount as provided in Paragraph 4.1, the remaining Departing Companies shall be entitled to the benefit of any additional credits that would otherwise have been due to the Departing company that has received its share of the Settlement Amount (including further credits based on transmission service provided to such Departing Company or its affiliates), in allocable shares.

Q. IS THE CANCELLATION OF THE AMEREN'S MEMBERSHIP IN THE MISO ESSENTIALLY A MOOT POINT?

A. Yes. The FERC recently ordered that Ameren, and the other Alliance Companies, may not create a separate RTO and instead encouraged their integration into the MISO. On page forty-six of its Order Granting RTO Status And Accepting Supplemental Filings, issued December 20, 2001, the FERC stated:

The Commission finds:

While we are granting RTO status to Midwest ISO in today's order, we emphasize that the Midwest ISO should continue working diligently to complete its announced merger with SPP and to integrate the Alliance Companies into the Midwest ISO in order to develop an RTO that truly encompasses the natural markets in the Midwest.

Q. IS IT LIKELY THAT THE CANCELLATION FEE PAID BY AMEREN WILL BE REFUNDED DUE TO THE FERC'S DECISION TO DISALLOW THE FORMATION OF THE INDEPENDANT ALLIANCE RTO?

A. Yes. According to the terms of the Settlement Agreement, the cancellation fee will be refunded to the Alliance Companies. On page twenty-four of the Settlement Agreement it states:

11.1 Nonseverability.

(a) The individual components of this Settlement Agreement are not severable. This Settlement Agreement is expressly conditioned on the Commission's acceptance of all provisions herein without change or condition. If this Settlement Agreement is not accepted in its entirely, without modification or condition, it shall be deemed withdrawn unless all Executing Parties agree to all of the required changes or conditions. If the Settlement Agreement is deemed withdrawn, it shall not constitute any part of the record in any of the captioned proceedings and shall not be used for any other purpose.

(b) Notwithstanding the foregoing, should a final, non-appealable order deny the right of the Departing Companies to withdraw from the Midwest ISO pursuant to Paragraph 4.11 above or modify or condition such right in a manner unacceptable to the Departing Companies in their sole discretion, this Settlement Agreement shall be null and void, except for the provisions of the Paragraph 11.1, and the Midwest ISO will be obligated to repay the Settlement Amount paid pursuant to Paragraph 4.1 of this Settlement Agreement to the Departing Companies, net of any amounts paid to the Departing Companies with respect to credits pursuant to Paragraphs 4.7 and 4.8 above. The Midwest ISO shall render such repayment by the earlier of

> **180 days from the date of such final order or the date that the Midwest ISO obtains financing pursuant to it existing authorization granted by the Commission under Section 204 of the FPA on February 6, 2001 in Docket No. ES01-13-000. Such repayment will include and interest charge computed at the interest rate then available to a utility company rated BBB+ by Standard & Poor's for unsecured notes having a term comparable to the period since the Settlement Amount was paid. In the event that this Settlement Agreement shall become null and void in accordance with the foregoing, the Departing Companies will not be deemed to have been granted the right to withdraw from the Midwest ISO.** (emphasis added by OPC)

Q. HAS THE FERC RECENTLY ISSUED ANOTHER ORDER THAT CONCERNS THIS MATTER?

A. Yes. On April 25, 2002, the FERC issued its Order On Petition For Declaratory Order, Alliance Companies Docket Nos. EL02-65-000 and RT01-88-016. On page forty-six of the Order, it states:

> Petitioners claim that as a result of the Alliance VI Order, the Illinois Companies were denied the opportunity to participate in the Alliance RTO, and thus there has been failure of consideration for the payment by the Illinois Companies. Consequently, Petitioners argue that, if Alliance GridCo participates within the Midwest ISO, the Commission should order the Midwest ISO to refund the $60 million, with interest, to the Illinois Companies.

The above citation clearly indicates Ameren's position that it should be refunded its portion of the cancellation fee.

Q. IS THERE ANOTHER REASON THAT THE START-UP COSTS OF THE RTO SHOULD NOT BE REIMBURSED BY THE RATEPAYERS OF THE REGULATED MISSOURI ELECTRIC OPERATIONS?

A. Yes. Typically, start-up costs (i.e., organization costs) include items such as investigation costs, payment of an incorporation fee to the state, payment of fees to attorneys for their services, payments to promoters, accounting services and a variety of other outlays necessary to bring a new company into existence. According to standard accounting and business processes and procedures, start-up costs of any new company are included as an investment in the financial and accounting records of the company being formed. The organization costs are charged to an asset account which is shown only on the balance sheet of the company being created. The incurring of the organization costs leads to the existence of the entity; consequently, the benefits derived from these costs may be regarded as extending over the entire life of the new company; however, present income tax rules do permit organization costs to be amortized over a period of five years or more.

Ultimately, if a new company is successful, the costs should be recovered in the prices that they charge customers for their services and the resulting earnings (if any) would typically flow back to the owners either through dividends or an increase in the value of the organization created. This procedure would be little different in substance than any of the other unregulated companies that Ameren has created within the last few years, e.g., Ameren Energy, Ameren Energy

Marketing Company , Ameren Energy Generating Company, Ameren Energy Resources Company, etc.

Q. ARE THE ALLIANCE COMPANIES AND MISO DISCUSSED IN THIS TESTIMONY SEPARATE AND INDEPENDENT COMPANIES?

A. Yes. The RTO entities discussed in this testimony are separate and independent companies. It's my understanding that the **

** While a major difference in the Alliance RTO was its intention to be a for-profit limited liability corporation.

Q. WHAT IS THE PUBLIC COUNSEL'S RECOMMENDATION ON THIS ISSUE?

A. The Company's response to Public Counsel Data Request No. 1003 states that the total cancellation fee booked to the Missouri electric operations during the test period is $11,322,536. Public Counsel recommends that this amount not be allowed as an expense in the calculation of the earnings sharing credit. It is more than likely that the cancellation fee will be refunded via credits for services provided to the Alliance Companies by the MISO or refunded due to the withdrawal of the Settlement Agreement because of the FERC's refusal to let the Alliance Companies setup an independent RTO.

Regardless of whether the cancellation fees will be refunded or not, they represent new company start-up costs which should have been, if the cancellation costs were determined to be prudent and reasonable, recorded on the financial books and records of the Alliance Companies proposed RTO. Given that the Alliance RTO was to have been partially owned either by the Ameren Corporation, or an affiliated company, it is only reasonable that the costs would have been reflected in the value of the Alliance RTO capital account which the Company would own.

VENICE POWER PLANT FIRE COSTS

Q. WHAT IS THE ISSUE?

A. On or about August of the year 2000, the Company suffered a catastrophic fire at its Venice Power Plant located in Venice, Illinois. The issue here is whether or not the test period costs the Company incurred due to the fire should be treated as an expense in the determination of the earnings sharing credit.

Q. WHAT IS THE PUBLIC COUNSEL'S POSITION ON THIS ISSUE?

A. Public Counsel believes that the test period costs incurred should be netted against the insurance recovery that the Company received for the fire. If the insurance recovery is not recognized, an inappropriate imbalance occurs. The Company booked a portion of the fire costs in the test period, but in reality the outlays were only temporary because it was reimbursed by insurance for most of the expenditures in a period subsequent to the end of the test period.

Q. WHAT WAS THE AMOUNT OF THE TEST YEAR FIRE COSTS?

A. The Company's response to Public Counsel Data Request No. 1039 states that the Venice Power Plant fire costs incurred during the test period totaled **

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Q. DID THE COMPANY INCUR ADDITIONAL FIRE RELATED COSTS AFTER THE END OF THE TEST YEAR?

A. Yes. Fire costs incurred subsequent to the end of the test period totaled,**

** (response to OPC Data Request No. 1039)

Q. DID THE TOTAL COSTS INCURRED ALSO INCLUDE COSTS ASSOCIATED WITH PLANT IMPROVEMENTS?

A. Yes. It is my understanding that some costs associated with plant improvements are included in the total fire costs identified by the Company.

Q. WHAT IS THE AMOUNT OF INSURANCE RECOVERY RECEIVED IN THE TEST YEAR?

A. Company's response to Public Counsel Data Request No. 1010b states that **

** However, Company's response to Public Counsel Data Request No. 1039 states the **

**

Q. WHAT IS THE PUBLIC COUNSEL'S RECOMMENDATION FOR THIS ISSUE?

A. Public Counsel recommends that a pro-rata share of the insurance recovery be netted against the fire costs expensed and capitalized to the books of record during the test period. To achieve this goal, the Public Counsel calculated the percentages of the total fire costs (i.e., expensed and capitalized) actually allocated to the Missouri electric operations during the test period and then multiplied those percentages by the insurance recovery amount allocable to the Missouri electric operations (the insurance recovery amount allocable to the Missouri electric operations was calculated by multiplying the total insurance recovery amounts times the percentages of the total fire costs actually allocated to the Missouri electric operations). The calculation produces the insurance recovery amounts allocable to the Missouri electric operations for the test period and those amounts represent the Public Counsel's recommended adjustments to the actual fire costs the Company booked during the test period.

The following illustration will help clarify the development of the adjustments that I am proposing:

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Note: The total insurance allocable to Missouri electric operations was developed utilizing the AmerenUE allocation factors for the twelve months ended June 30, 2001.

The prior illustration shows that the Missouri electric operation's portion of the total fire costs booked to expense and capital accounts during the test period was ** ** and ** **, respectively. To maintain consistency and to match the fire costs with the costs recovery, it is the Public Counsel belief that the booked test period costs should be reduced

by a pro-rata share of the insurance recovery that the Company received from its policies on the plant. The calculations in the illustration identify what Public Counsel believes is a reasonable pro-rata share of the insurance recovery that is allocable to the Missouri electric operations.

It's the Public Counsel's recommendation that the Missouri electric operations test period expense and capital accounts be reduced by ** ** and ** **, respectively. Public Counsel believes that the proposed adjustments are extremely conservative given the fact that a large portion of the total fire expenses claimed by the Company may be considered plant improvements rather than actual Venice Power Plant fire costs.

Q. ARE PLANT IMPROVEMENTS NORMALLY SUBJECT TO A PORTION OF THE INSURANCE RECOVERY FOR A FIRE?

A. In the Public Counsel's opinion plant improvements would not normally receive a portion of insurance recovery related to a fire.

Q. HOW SHOULD THE INSURANCE RECOVERY RELATED TO PLANT RETIREMENT SALVAGE BE TREATED?

A. It is the Public Counsel's recommendation that the insurance recovery associated with plant retirement salvage costs should be booked as an increase in the accumulated depreciation reserve for the plant that was retired. The basis for this recommendation is that the salvage costs would

have reduced the balance of the accumulated depreciation reserve account; therefore, since the Company has recovered those expenditures, the reserve balance should be increased to account for the recovery of the costs to remove the plant. Because the Company has not identified the exact date that the salvage costs occurred, Public recommends that the test period accumulated depreciation reserve account for the plant retired be increased by the total amount of the insurance recovery applicable to the Missouri electric operations. The Public Counsel's recommended increase, based on the insurance recovery for salvage multiplied by the demand allocation factor, is ** **.

Q. HOW SHOULD THE INSURANCE RECOVERY RELATED TO LOST REVENUES BE TREATED?

A. It is the Public Counsel's recommendation that the insurance recovery associated with lost revenues should be booked as an increase to test period revenues in proportion to the revenues lost during the test period. The basis for this recommendation is that a portion, if not all, of the revenues lost have been recovered via insurance thus, the Company's test period revenues should be made whole for the amount of the insurance payment received. Because the Company has not identified the exact amount of the recovered revenues allocable to the Missouri electric operations during test period, I have calculated a conservative pro-rata amount utilizing the same basic calculations identified above for the expense insurance recovery. Public recommends that test

period revenues be increased by ** ** to account for the test period recovery of lost revenues.

LOBBYING COSTS

Q. WHAT IS THE ISSUE?

A. The issue is whether or not lobbying costs the Company incurred during the test period should be treated as an expense in the determination of the earnings sharing credit.

Q. DID THE COMPANY REPRESENT TO THE PUBLIC COUNSEL THAT IT CHARGES ALL LOBBYING COSTS BELOW THE LINE?

A. Yes. Public Counsel Data Request No. 1017 requested whether all lobbying costs, expenditures and expenses incurred during the test period have been excluded from the regulated Missouri electric operations. The Company's response stated:

> The Company charges its lobbying costs and expenses to a below the line account. Thus (sic) these costs and expenses are not charged to the Missouri jurisdictional electric operating expenses.

Q. HOW DID THE COMPANY RESPOND TO THE MPSC STAFF'S REQUEST FOR INFORMATION ON THIS ISSUE?

A. In its response to the MPSC Staff Data Request No. 42, the Company stated:

> Labor on Service Requests A0387, A0388, and A0393 is charged to non-operating expense account 426. Labor on Service Request A0633 is charged to Account 920.

Expenses other than Labor on Service Requests A0387, A0388, and A0393 is charged to non-operating expense account 426. Expenses other than Labor on Service Request A0633 is charged to A&G accounts 921-001, 021-002, 923-001, and 930-239 along with non-operating expense account 426.

Q. WERE THE COMPANY'S RESPONSES TO PUBLIC COUNSEL DATA REQUEST NO. 1017 AND MPSC STAFF DATA REQUEST NO. 42 TRUE IN THEIR ENTIRETY?

A. No. The Company's response to Public Counsel Data Request No. 1027a subsequently identified that during **

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The Company also did not identify in its response to the Public Counsel data request or the MPSC Staff data request the lobbying costs that it booked above the line for the **

** nor did it identify in its response to the Public Counsel data request that it booked lobbying costs above the line for ** ** activities.

Q. DOES THE COMPANY DISPUTE THE FACT THAT THE COSTS IT INCURRED TO SPONSER OR PROMOTE LOBBYING IN ** ** ARE ACTUALLY LOBBYING COSTS?

A. Yes.

Q. DID THE PUBLIC COUNSEL REQUEST THAT THE COMPANY EXPLAIN WHY IT BELIEVES MISSOURI RATEPAYERS OF THE REGULATED OPERATIONS SHOULD BE REQUIRED TO REIMBURSE IT FOR LOBBYING/LEGISLATIVE COSTS IT INCURRED TO CHAMPION THE MISSOURI ELECTRIC AND GENERATION "GENCO" DEREGULATION BILLS?

A. Yes. Public Counsel Data Request No. 1038 requested that information. Company's response to the data request stated:

> Lobbying and Legislative costs are very different. Legislative costs are those costs associated with the Company's need to be aware of and respond to legislation that affects the Company, its customers, employees and shareholders. While lobbying costs are recorded below the line, legislative costs should be included in the Company's cost of service because they are ordinary and necessary business expenses. Ameren, like any other company, must participate in, and respond to the legislative process.
>
> I assume the data request is referring to SB-455 and HB-676. SB-455 was filed by Senate President Pro-Tem Peter Kinder and co-sponsored by former President Pro-Tem John Scott, Majority Floor Leader Kenney and Sen. Chuck Gross. HB-676 was filed by Rep Carol Jean Mays. Neither bill was enacted into law.
>
> The bills would have allowed large customers to choose their energy supplier(s). Customer issue and competition typically lead to investment in generation in that

market, clearly providing benefits to residential customers. Benefits from additional generation include reliability and more competitive prices. In addition, the proposed legislation provided for a five year rate freeze protecting customers from volatile energy prices like those in California.

Q. DOES THE PUBLIC COUNSEL BELIEVE THAT ELECTRIC DEREGULATION LOBBYING ACTIVITIES AND COSTS ARE ANY DIFFERENT FROM OTHER COSTS THAT ARE NORMALLY CLASSIFIED AS LOBBYING COSTS?

A. No. Public Counsel believes that the Company is attempting to create an artificial demarcation line that would separate lobbying activities from activities incurred primarily to influence proposed Missouri and Federal legislation. If Ameren has its way, it would have the Commission believe that legislative activities it has participated in are distinct in character and in no way resemble or represent lobbying. Public Counsel on the other hand would not deny that the Company needs to be aware of activities and legislation moving through government that would effect its operations; however, reading legislation and becoming actively involved in its passage are separate matters indeed.

For example, the Company essentially admits that it responded to and attempted to influence the passage SB-455 and HB-676. These pieces of legislation would have allowed the Company to create an unregulated generation company. Something that the Public Counsel believes would not have been in the best interests of the Company's Missouri ratepayers. Public Counsel does not believe that ratepayers should be required to reimburse the Company for activities it engages in to

create an unregulated company that would be a detriment to the services they currently receive. Company's attempt to influence the passage of the legislation is clearly a lobbying activity.

Q. WHAT IS THE STANDARD THAT THE COMMISSION UTILIZES TO DEFINE LOBBYING COSTS?

A. This Commission has defined lobbying as, "an attempt to influence the decisions of regulators and legislators in general." Re: Kansas City Power and Light Company, 24 Mo. P.S.C. (N.S.) 386, 400 (1981).

Q. WERE THE ACTIVITIES AND COSTS THE COMPANY INCURRED TO SPONSER OR PROMOTE ELECTRIC AND GENERATION DEREGULATION AN ATTEMPT TO INFLUENCE THE DECISIONS OF REGULATORS AND LEGISLATORS?

A. Yes, it's my understanding that the activities and costs the Company incurred for this issue were done so to influence the decisions of regulators and legislators.

Q. HAS THIS COMMISSION DEFINED THE PARAMETERS FOR ALLOWING LOBBYING COSTS TO BE INCLUDED IN A PUBLIC UTILITY'S RATES?

A. Yes. Re: Kansas City Power and Light Company, the Commission stated the following:

> ...the mere fact that an activity might fall within the very broad general definition of lobbying as used by Public Counsel should not necessarily mean that it is an

> improper expense for ratemaking purposes. The question is one of benefit or lack of benefit to the ratepayers. (Id.)

Q. HAS THE COMPANY PROVIDED A REASONABLE EXPLANATION OF THE BENEFIT TO RATEPAYERS FOR THE LOBBYING COSTS INCURRED?

A. No. The MPSC Staff, in its Data Request No. 42, asked, "describe specifically what AmerenUE and Missouri electric ratepayers received for each payment." The Company provided no response to the question.

However, the Company did provide the following response to the OPC Data Request No. 1038 discussed earlier in this section:

> The bills would have allowed large customers to choose their energy supplier(s). Customer issue and competition typically lead to investment in generation in that market, clearly providing benefits to residential customers. Benefits from additional generation include reliability and more competitive prices. In addition, the proposed legislation provided for a five year rate freeze protecting customers from volatile energy prices like those in California.

Public Counsel believes that Company's explanation is not reasonable because it fails to specifically identify the benefit the regulated customers of the Missouri electric operations receive from the activities and costs of lobbying regulators and the Missouri Legislature. In addition, it is nonsensical because it does not address why the regulated electric customers of the Company

should be required to reimburse the Company for the costs it incurs to promote the passage of legislation that would allow it to create or develop new deregulated electric companies. If it is the Company's intention to develop, in the future, new unregulated electric or generation companies, then the costs to develop and undertake the operation of those companies should flow directly to them as a start-up cost and not to the customers of the regulated electric operations who would have no representation or stakeholder position in them.

Q. DOES THE RECONCILIATION PROCEDURE OF CASE NO. EM-96-149 REQUIRE THE COMPANY TO EXCLUDE ALL LOBBYING COSTS FROM THE DETERMINATION OF THE EARNINGS SHARING CREDIT?

A. Yes.

Q. IS IT THE PUBLIC COUNSEL'S OPINION THAT THE COMPANY HAS FAILED TO FOLLOW THE TERMS OF THE RECONCILIATION PROCEDURE?

A. Yes.

Q. WHAT IS THE PUBLIC COUNSEL'S RECOMMENDATION ON THIS ISSUE?

A. It's the Public Counsel recommendation that the Commission disallow as an expense all lobbying costs that the Company booked to the Missouri electric jurisdictional operations during the test period. Company's response to Public Counsel Data Request No. 1027a states that the **

** Public Counsel

recommends that this amount not be allowed as an expense in the calculation of the earnings sharing credit because the costs should have been recorded below the line for regulatory accounting purposes.

Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes, it does.

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
Union Electric Company	EO-96-14
Union Electric Company	EM-96-149
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
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
UtiliCorp/Empire Merger	EM-2000-369
Union Electric Company	GR-2000-512
St. Louis County Water Company	WR-2000-844
Missouri Gas Energy	GR-2001-292
UtiliCorp United, Inc.	ER-2001-672