

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

Amended Application of Union Electric Company d/b/a )  
Ameren Missouri for Acceptance of Its Triennial )  
Filing of Cost Estimates for Callaway Energy Center )  
Decommissioning, Including the Independent ) File No. EO-2023-0448  
Spent Fuel Storage Installation, and Approval of the )  
Funding Level of the Nuclear Decommissioning Trust )  
Fund. )

**AMENDED APPLICATION FOR ACCEPTANCE OF DECOMMISSIONING COST  
ESTIMATES FOR CALLAWAY ENERGY CENTER, INCLUDING INDEPENDENT  
SPENT FUEL STORAGE INSTALLATION, AND APPROVAL OF FUNDING LEVEL  
FOR NUCLEAR DECOMMISSIONING TRUST FUND**

COMES NOW Union Electric Company, d/b/a Ameren Missouri ("Ameren Missouri" or "Company"), and pursuant to 20 CSR 4240-20.070(4),<sup>1</sup> hereby files its Amended Application and respectfully requests that the Missouri Public Service Commission ("Commission") approve Ameren Missouri's decommissioning cost estimates for the Callaway Energy Center ("Callaway" or "Plant") and for the Callaway Independent Spent Fuel Storage Installation ("ISFSI"), as well as the continuation of the funding level of its nuclear decommissioning trust fund at the current \$6,758,605 annual amount, with \$6,082,745 allocated to plant decommissioning and \$675,860 allocated to ISFSI decommissioning. Ameren Missouri further requests that the Commission find that the \$6,758,605 annual funding level of its decommissioning trust fund be included in Ameren Missouri's current cost of service for ratemaking purposes and confirm that this funding level is based on the parameters and assumptions stated in this Amended Application.

In support of its Amended Application, Ameren Missouri states the following:

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<sup>1</sup> In File No. EE-2024-0019, the Commission granted to Company's request to file the report on December 1, 2023.

## I. INTRODUCTION

1. Ameren Missouri submits this *Amended Application for Acceptance of Decommissioning Cost Estimates for Callaway Energy Center, Including Independent Spent Fuel Storage Installation, and Approval of Funding Level of Nuclear Decommissioning Trust Fund* ("*Amended Application*") in compliance with the general application requirements of 20 CSR 4240-2.060(1) as well as the more specific requirements of 20 CSR 4240-20.070 (4), which provides, in part:

Every three (3) years, utilities with decommissioning trust funds shall perform and file with the commission cost studies detailing the utilities' latest cost estimates for decommissioning their nuclear generating unit(s) along with the funding levels necessary to defray these decommissioning costs. These studies shall be filed along with appropriate tariff(s) effectuating the change in rates necessary to accomplish the funding required....

2. Accordingly, this *Amended Application* will be divided into the following sections:

- I. Introduction
- II. 20 CSR 4240-2.060(1), (A) through (M)
- III. 20 CSR 4240-20.070(4)
  - A. 2023 Cost Study
  - B. Required Annual Funding Level
  - C. Funding Adequacy Model Assumptions
  - D. Funding Adequacy Model Results
  - E. Contributions to the Tax-Qualified Decommissioning Trust
- IV. Requested Findings and Orders

The information requested by both rules, as well as the additional findings the Company requests, are discussed in more detail below.

3. In summary, based upon the 2023 cost estimate and Ameren Missouri's analysis, the Company is not requesting any increase or decrease to the total current decommissioning contribution amount. The total proposed annual decommissioning contribution amount remains at \$6,758,605. The allocation of this total amount between funding for the plant decommissioning and ISFSI decommissioning will be adjusted, but the total annual decommissioning expense and contribution amount of \$6,758,605 remains adequate. Because the total costs remain unchanged, there should be no impact on Ameren Missouri's customers.

## **II. 20 CSR 4240-2.060(1), (A) through (M)**

### **A. Paragraph (A) – Applicant**

4. Company is a Missouri corporation doing business under the fictitious name of Ameren Missouri, organized and existing under the laws of the State of Missouri, in good standing in all respects, with its principal office and place of business located at One Ameren Plaza, 1901 Chouteau Avenue, Saint Louis, Missouri 63103. Company is engaged in providing electric and gas utility services in portions of Missouri as a public utility under the jurisdiction of the Commission. Ameren Missouri is the owner and operator of Callaway, a nuclear generating unit, and the ISFSI, a spent fuel storage installation at the Plant. The decommissioning cost estimates and decommissioning contributions to the nuclear decommissioning trust fund for Callaway and ISFSI are the subject of this *Amended Application*. Company is a subsidiary of Ameren Corporation.

**B. Paragraph (B) – Articles of Incorporation; Paragraph (E) – Fictitious Name; Paragraph (G) – Information Previously Submitted; Paragraph (H) – Character of Business<sup>2</sup>**

5. Company previously submitted to the Commission a certified copy of its Articles of Incorporation (*See* File No. EA-87-105). Company previously submitted its Fictitious Name Registrations as filed with the Missouri Secretary of State's Office in File No. EN-2011-0069. Ameren Missouri submits with this *Amended Application* an updated Certificate of Corporate Good Standing as Attachment 1. These documents are incorporated by reference and made a part of this *Amended Application* for all purposes.

**C. Paragraph (I) – Correspondence and Communication**

6. Pleadings, notices, orders and other correspondence concerning this *Amended Application* should be addressed to:

Steven M. Wills  
Director, Regulatory Affairs  
1901 Chouteau Avenue, MC-1450  
P.O. Box 66149, MC-1450  
St. Louis, Missouri 63101-6149  
(314) 861-5416 (Telephone)  
[swills@ameren.com](mailto:swills@ameren.com)

**D. Paragraph (K) – Actions, Judgments, and Decisions; Paragraph L - Fees<sup>3</sup>**

7. Company has no final unsatisfied judgments or decisions against it from any state or federal agency or court that involve customer service or rates that have occurred within three years of the date of this *Amended Application*. By the nature of its business, Company has, from time to time, pending actions in state and federal agencies and courts involving customer service or customer rates. Company has no annual report or assessment fees overdue to this Commission.

**E. Paragraph (M) – Affidavit**

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<sup>2</sup> Paragraphs (C), (D), and (F) do not apply to Ameren Missouri.

<sup>3</sup> Paragraph (J) does not apply to Ameren Missouri.

8. An Affidavit in support of this *Amended Application* by an individual authorized by Ameren Missouri to execute such a document is included as Amended Attachment.

### **III. 20 CSR 4240-20.070(4)**

#### **A. 2023 Cost Study**

9. Ameren Missouri contracted with TLG Services, Inc. ("TLG") to perform, under the direction of Ameren Missouri, the site specific cost study to determine the estimated cost for decommissioning the Callaway Energy Center Plant and ISFSI. Since 1982, TLG has provided engineering and field services for contaminated facilities including estimates of decommissioning costs for nuclear generating units. TLG is an industry leader in nuclear power plant decontamination and decommissioning planning, cost estimating, and project field supervision and has prepared and updated decommissioning cost estimates for the vast majority of nuclear generation units in the country. TLG also is the company that prepared the decommissioning cost estimates that were filed with and approved by the Commission in 1993, 1999, 2002, 2005, 2008, 2011, 2015, 2018, and 2020 as well as the ISFSI decommissioning cost estimate in 2015 and 2018.

10. Attachment 3, which is attached hereto and made a part hereof for all purposes, is the updated decommissioning cost estimate prepared by TLG, titled *Decommissioning Cost Analysis for the Callaway Energy Center*, and dated September 2023. This cost estimate is comprehensive in that it covers both the Plant and ISFSI decommissioning; however, the costs are segregated for each. TLG estimated the total cost to decommission Callaway and the ISFSI, employing the DECON alternative, as \$1,097,947,000 in 2023 dollars. Of this total, \$1,085,651,000 is attributable to Plant decommissioning and \$12,296,000 is attributable to ISFSI decommissioning. The estimate is based on an assumed 60-year plant operating life, and reflects

the use of off-site, low-level radioactive waste processing to minimize the volume designated for controlled disposal.

## **B. Required Annual Funding Level**

11. Ameren Missouri's analysis of the required annual funding level for the Missouri jurisdictional sub-account is based on the premise that the current annual contribution to the decommissioning trust should be changed only if that annual contribution continued over the licensed life at Callaway does not result in a final trust account balance that is sufficient to cover the estimated decommissioning cost given in Attachment 3 under a reasonable set of economic, financial, and investment assumptions along with reasonable decommissioning rates of inflation.

12. The Company engaged Willis Towers Watson to develop a funding adequacy model that evaluates the current funding under various economic and market assumptions.<sup>4</sup> A summary of this model's findings is included in the Amended Attachment 4.

13. Amended Attachment 4, Ameren Missouri's analysis of the required funding level, is attached hereto and made a part hereof for all purposes. Please note that the analysis contained in Amended Attachment 4 requests neither an increase nor a decrease to the aggregate funding amount for the consolidated Plant and ISFSI decommissioning.

## **C. Funding Adequacy Model Assumptions**

14. Willis Towers Watson's analyses considered the current funding amount of \$6,758,605 and determined the probability there would be sufficient funds available for decommissioning Callaway and through decommissioning under various market and economic assumptions. These assumptions were varied under 5000 stochastic modeling scenarios.

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<sup>4</sup> Ameren Missouri tested the reasonableness of this analysis against the analysis provided in past filings. Please refer to the workpapers for the analysis conducted by the Company.

15. The economic, financial and investment assumptions used as the basis for the funding adequacy modeling are as follows:

<b>Callaway Modeling Assumptions</b>			
<u>Assets - 6/30/2023</u>	<u>Plant*</u>	<u>ISFSI</u>	<u>TOTAL</u>
Market Value of Assets	\$ 1,070,850,000	\$ 4,390,000	\$ 1,075,240,000
Book Value of Assets	\$ 566,141,000	\$ 3,621,000	\$ 569,762,000
After Tax Liquidation Value	\$ 969,908,000	\$ 4,236,000	\$ 974,144,000
<u>Liabilities -in 2023 dollars</u>			
Cost of Decommissioning	\$ 1,085,651,000	\$ 12,296,000	\$ 1,097,947,000
* Includes Missouri and FERC			

16. The *Non-Unanimous Stipulation and Agreement* approved by the Commission Order in File No. EO-2012-0070, states:

The Parties agree that, it is reasonable to use capital market return expectation information provided by Ameren Missouri’s pension plan consultant, or the 2% real rate of return set forth in 10 CFR §50.75(e)(1)(ii), for purposes of developing expected portfolio returns for Ameren Missouri’s nuclear decommissioning trust fund. The Parties agree that any proposed changes to the annual contribution to Ameren Missouri’s nuclear decommissioning trust fund shall be based on capital market return expectation information provided by Ameren Missouri’s pension plan consultant, or the aforementioned 2% real rate of return, unless the Parties agree to use a different source and/or methodology for capital market return expectations or the Commission finds in a contested case that different source and/or methodology for capital market return expectation are more appropriate.

17. The nominal return on bonds and equities indicated in the forgoing and utilized in the funding adequacy analysis are provided by Willis Towers Watson as shown in Amended Attachment 4, page 4.

18. 10 CFR 50.75(e)(1)(ii) states, in part, as follows:

(ii) External sinking fund. An external sinking fund is a fund established and maintained by setting funds aside periodically in an account segregated from licensee assets and outside the administrative control of the licensee and its subsidiaries or affiliates

in which the total amount of funds would be sufficient to pay decommissioning costs at the time permanent termination of operations is expected . . . **A licensee that has collected funds based on a site-specific estimate under §50.75(b)(1) of this section may take credit for projected earnings on the external sinking funds using up to a 2 percent annual real rate of return from the time of future funds' collection through the decommissioning period, provided that the site-specific estimate is based on a period of safe storage that is specifically described in the estimate. This includes the periods of safe storage, final dismantlement, and license termination . . . A licensee may use a credit of greater than 2 percent if the licensee's rate-setting authority has specifically authorized a higher rate.** (Emphasis added.)

19. Consequently, the Company requests that the Commission authorize the return assumptions used in the Company's funding analysis on which the proposed decommissioning expense and contribution amount is based.

20. 10 CFR 50.75(e)(1)(ii) also states, in part, as follows:

(ii) External sinking fund . . . This method may be used as the exclusive mechanism relied upon for providing financial assurance for decommissioning in the following circumstances:

(A) By a licensee that recovers, either directly or indirectly, the estimated total cost of decommissioning through rates established by "cost of service" or similar ratemaking regulation. Public utility districts, municipalities, rural electric cooperatives, and State and Federal agencies, including associations of any of the foregoing, that establish their own rates and are able to recover their cost of service allocable to decommissioning, are assumed to meet this condition.

21. Consequently, in order for the Callaway decommissioning fund to continue to utilize the external sinking fund method of decommissioning funding, the Company requests that the Commission confirm that the current decommissioning costs for Callaway, including the ISFSI, are in Ameren Missouri's current Missouri retail cost of service and are reflected in its current retail rates for ratemaking purposes.



#### **D. Funding Adequacy Model Results**

22. As a basis for recommending that the current annual contribution amount remain unchanged at the current total aggregate annual funding level of \$6,758,605, the Company using the analyses from Willis Towers Watson determined the probability under various market and economic assumptions that the current funding level would be sufficient. This conclusion is based on the fact that in nearly 67% of the 5000 modeling scenarios there will be sufficient funds available for decommissioning Callaway under the DECON method starting in 2044. This compares favorably with the peer universe of 31 other nuclear units analyzed by Willis Towers who had a median probability of successfully funding their decommissioning costs of 73%. The Company's recommendation is consistent with 20 CSR 4240-20.070 because the amount being collected into the trust fund is neither greater nor lesser than the amounts necessary to carry out the purposes of the trust fund. Evidence substantiating this position is shown in the Amended Attachment 4, page 14. This graphic shows the average cost remaining for the 33% of scenarios that are underfunded are similar to the average cost remaining for the 33% of scenarios – in surplus order, when there were sufficient funds for decommissioning. These values virtually offset each other and, therefore, support an appropriately funded trust in accordance with 20 CSR 4240-20.070.

23. The funding adequacy model output prepared by Willis Towers Watson is presented in Amended Attachment 4:

- Page 2 of Amended Attachment 4 provides the annual decommissioning cash flows for the Plant and for the ISFSI combined. For illustrative purposes the cash flows shown are for one scenario only and show the case were essentially the fund assets "breakeven" with the overall costs to decommission. In the actual

stochastic modeling these costs are varied as described below under the assumptions noted in paragraph 28.

- Page 3 of Amended Attachment 4 highlights the projected fund balances for the NDT Trust along with the net expense of decommissioning Callaway starting in 2044 as shown on page 2. Again, for illustrative purposes this asset projection is for the "breakeven" case only. The actual stochastic modeling varied the return on assets as described in the assumptions under paragraph 28. In the breakeven case shown, the model shows a balance of \$77 million in 2053 due to the uncertainty in stochastic modeling outcomes. Outcomes vary due to the dynamic nature of market and economic assumptions.
- Page 4 of Amended Attachment 4 shows the Capital Market assumptions in the Willis Towers Watson Market Scenarios stochastic analysis that are consistent with the current investment guidelines.
- Page 5 of Amended Attachment 4 shows the Asset Based Assumptions for the NDT Trust. It highlights the initial June 30, 2023, valuation of \$1.075 billion and how this balance was adjusted over time given a federal tax rate assumption of 20% on realized gains annually. It also notes assets were rebalanced to the target 65% equity/35% fixed income asset allocation when assets exceeded 5% of the target weights. This page also highlights the asset allocation is de-risked within 5 years of decommissioning starting in 2040.
- Page 6 of Amended Attachment 4 shows the probability of having enough money available at the time of decommissioning and through decommissioning given the current funding level and assumptions. The graphic shows Ameren's Callaway

Plant has a 67% probability of success which compares favorably to other nuclear units analyzed by Willis Towers Watson with a median probability of success of 73%.

- Page 7 of Amended Attachment 4 is an illustration of how the stochastic modeling performed by Willis Towers Watson projects future economic environments, projected costs at each future year and repeats these forecasts over 5000 times with varying market assumptions to determine the probability of success. This analysis confirms the annual funding and allocation of assets will provide enough money to decommission Callaway in 67% of the probable outcomes.
- Page 8 of Amended Attachment 4 illustrates how the annualized compound return on assets is affected under the stochastic modeling of various scenarios. The band highlights the overall rate of return tightens over time since these values are compounded to include all prior years and then annualized. Stochastic modeling produced 5,000 simulations and the chart shows the distribution between the worst-case (5<sup>th</sup> percentile) and best case (95<sup>th</sup> percentile) inclusive of all scenarios in-between.
- Page 9 of Amended Attachment 4 highlights that the current asset allocation of 65% equities/35% fixed income is the best allocation of assets to support the probability of having enough funds available to decommission Callaway in 2044. Allocating more of the assets to fixed income lowers this probability considerably while allocating less to fixed income does not appreciably change the likelihood of having enough funds to decommission the plant.

24. In conclusion, the modeling summaries set forth in Amended Attachment 4 validate Ameren Missouri's request to continue funding the decommissioning trust fund using the same annual amount previously authorized by the Commission, with a 2044 operating license expiration and the economic and financial assumptions specified in the funding adequacy model and summarized in this *Amended Application*.

25. Because Ameren Missouri is not seeking a change to the funding level, there is no need for Ameren Missouri to file new tariffs. Because it is unnecessary for Ameren Missouri to change the funding level of the decommissioning trust, and unnecessary to file new tariffs, Ameren Missouri does not request a hearing, nor does it believe one is required.

**E. Making Contributions to the Tax-Qualified Decommissioning Trust**

26. In orders entered in early cases regarding the establishment of the decommissioning trust fund (File No. EO-85-17 and File No. ER-85-160), the Commission stated that it: "... requires that [the Company] establish the external fund to take the maximum advantage of the 1984 tax law and follow the requirements of the tax law in making investments for the fund." Consequently, Ameren Missouri is required by Commission order to fund the future decommissioning liability through contributions to the tax-qualified trust fund. In order to make the proposed contributions to the tax-qualified trust fund, Ameren Missouri must comply with section 468A of the Internal Revenue Code. Specifically, in order to make contributions to the tax-qualified trust, a schedule of ruling amounts must be applied for and obtained from the Internal Revenue Service ("IRS"). See 26 CFR 1.468A-3(a)(1) of the Treasury regulations, which reads, in part:

Except as otherwise provided in paragraph (g) of this section or in § 1.468A-8 (relating to deductions for special transfers into a nuclear decommissioning fund), an electing taxpayer is allowed a deduction under section 468A(a) for the taxable year in which the taxpayer makes a cash payment (or is deemed to make a cash payment) to a nuclear decommissioning fund only if the taxpayer has received a

schedule of ruling amounts for the nuclear decommissioning fund that includes a ruling amount for such taxable year. Except as provided in paragraph (a)(4) or (5) of this section, a schedule of ruling amounts for a nuclear decommissioning fund (schedule of ruling amounts) is a ruling (within the meaning of § 601.201(a)(2) of this chapter) specifying the annual payments (ruling amounts) that, over the taxable years remaining in the funding period as of the date the schedule first applies, will result in a projected balance of the nuclear decommissioning fund as of the last day of the funding period equal to (and in no event greater than) the amount of decommissioning costs allocable to the fund.

In order for the IRS to issue a schedule of ruling amounts, the assumptions upon which it is based must be reasonable. See 26 CFR 1.468A-3(a)(3) of the Treasury regulations, which reads, in part:

The Internal Revenue Service (IRS) shall provide a schedule of ruling amounts that is identical to the schedule of ruling amounts proposed by the taxpayer in connection with the taxpayer's request for a schedule of ruling amounts (see paragraph (e)(2)(viii) of this section), but no schedule of ruling amounts shall be provided unless the taxpayer's proposed schedule of ruling amounts is consistent with the principles and provisions of this section and is based on reasonable assumptions.

Further, the Treasury Regulations provide, at 26 CFR 1.468A-3(a)(4), that Ameren Missouri can satisfy this obligation by documenting that the proposed contributions are calculated using the decommissioning assumptions used by the Commission in its most recent order:

The taxpayer bears the burden of demonstrating that the proposed schedule of ruling amounts is consistent with the principles and provisions of this section and is based on reasonable assumptions. If a public utility commission established or approved the currently applicable rates for the furnishing or sale by the taxpayer of electricity from the plant, the taxpayer can generally satisfy this burden of proof by demonstrating that the schedule of ruling amounts is calculated using the assumptions used by the public utility commission in its most recent order.

27. Finally, 26 CFR 1.468A-3(e)(2)(v) of the Treasury Regulations indicates specific information that a taxpayer such as Ameren Missouri must disclose to the IRS when requesting a schedule of ruling amounts:

(A) Whether the public utility commission has determined the amount of decommissioning costs to be included in the taxpayer's cost of service for ratemaking purposes;

(B) The amount of decommissioning costs that are to be included in the taxpayer's cost of service for each taxable year under the current determination and amounts that otherwise are required to be included in the taxpayer's income under section 88 and the regulations thereunder;

(C) A description of the assumptions, estimates and other factors used by the public utility commission to determine the amount of decommissioning costs;

(D) A copy of such portions of any order or opinion of the public utility commission as pertain to the public utility commission's most recent determination of the amount of decommissioning costs to be included in cost of service; and

(E) A copy of each engineering or cost study that was relied on or used by the public utility commission in determining the amount of decommissioning costs to be included in the taxpayer's cost of service under the current determination.

#### **IV. REQUESTED FINDINGS AND ORDERS**

28. In order for Ameren Missouri to comply with the requirements of the foregoing regulations, Ameren Missouri requests that the Commission:

- Find that the Company's Missouri retail jurisdiction annual decommissioning expense accruals and trust fund payments shall continue at the current level of \$6,758,605. However, the breakdown of this total amount is changing to maintain the same funded status between the ratio of assets to total cost. The breakdown for Plant decommissioning is \$6,082,745 and for ISFSI is \$675,860;
- Find, in order for the Callaway decommissioning fund to continue to utilize the external sinking fund method of decommissioning funding, that the current decommissioning costs for Callaway, including the ISFSI, are in Ameren Missouri's current Missouri retail cost of service and are reflected in its current retail rates for ratemaking purposes;
- Approve, pursuant to 20 CSR 4240-20.070(5)(C), the use of a jurisdictional demand allocator of 100.00%;

- Recognize that Attachment 3, TLG’s *Decommissioning Cost Analysis for the Callaway Energy Center*, dated September 2023, meets the requirements of 20 CSR 4240-20.070(4); and
- Acknowledge that this annual decommissioning expense and contribution amount is based on Attachment 3, the September 2023 *Decommissioning Cost Analysis for the Callaway Energy Center*, and on the parameters and assumptions contained in Amended Attachment 4 and summarized as follows:
  - The after-tax value of Missouri jurisdictional sub-account of the Callaway Energy Center – Plant Tax-Qualified Nuclear Decommissioning Trust Fund as of June 30, 2023, was \$969,908,000.
  - The after-tax value of Missouri jurisdictional sub-account of the ISFSI Decommissioning Trust Fund as of June 30, 2023, was \$4,236,000.
  - The proposed expense and contribution amount and allocation between Plant and ISFSI is to be effective beginning with calendar year 2024.
  - The Plant decommissioning cost estimate is \$1,085,651,000 and the ISFSI decommissioning cost estimate is \$12,296,000, both in terms of 2023 dollars.
  - Operating license expiration date of October 18, 2044.
  - The Missouri jurisdictional allocator is 100%.
  - The federal income tax rate is 20%.
  - The state income tax rate is 0%.
  - The composite federal & state income tax rate is 20%.
  - An asset allocation of 65% equities and 35% bonds will be maintained until such time as the fund will begin to derisk in 2040 by shifting the total projected 5 year forecast to decommission into 50% cash and 50% fixed income investments.
  - Investment management and trust fees are estimated at 15 basis points annually.
  - A long term annualized inflation rate range of 0.5 to 4.5% is assumed for general (CPI) inflation for the period through 2052. Refer to page 10 of Amended Attachment 4.

- The long term annualized pre-tax & expense nominal return on bonds ranged from 2.7% to 5.9% for the period through 2052. Refer to page 11 of Amended Attachment 4.
- The long term annualized pre-tax & expense nominal return on equities ranged from .4% to 12.9% for the period through 2052. Refer to page 12 of Amended Attachment 4.
- The long term annualized pre-tax & expense nominal weighted-average return ranged from 2.1% to 9.9% for the period through 2052. Refer to page 8 of Amended Attachment 4.
- Long term decommissioning cost escalation ranged from 2.2% to 6.2%. for the period through 2052. Refer to page 13 of Amended Attachment 4.

**WHEREFORE**, Ameren Missouri requests that the Commission: (1) approve Attachment 3 and Amended Attachment 4, which are Ameren Missouri's estimate of decommissioning costs and the funding level necessary for said costs; (2) specifically find that the annual funding level contributed to the decommissioning trust fund is included in Ameren Missouri's current cost of service for rate-making purposes, and is based on the parameters and assumptions contained in Amended Attachment 4 and summarized above; and (3) make the specific findings outlined above, which are necessary to fully comply with NRC and IRS requirements and regulations.

Respectfully submitted,

*/s/ Jennifer S. Moore*

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**CERTIFICATE OF SERVICE**

The undersigned hereby certifies that a true and copy of the foregoing was served via e-mail on counsel for all parties of record this 4<sup>th</sup> day of March, 2024.

/s/ Jennifer S. Moore  
Jennifer S. Moore