

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

In the Matter of Union Electric Company)
d/b/a Ameren Missouri’s Tariffs to Adjust) **File No. ER-2024-0319**
its Revenues for Electric Service.)

**AMEREN MISSOURI’S MOTION TO ALLOW
SUPPLEMENTAL DIRECT TESTIMONY**

COMES NOW Union Electric Company d/b/a Ameren Missouri (“Company” or “Ameren Missouri”) and for its motion seeking permission to file Supplemental Direct Testimony, states as follows:

1. Since the filing of its direct case on June 28, 2024, Ameren Missouri has become aware of a change in the Internal Revenue Service's ("IRS") position on the proper calculation of Net Operating Loss Carryforwards ("NOLCs") that needs to be addressed in this case.

2. The calculation needs to be addressed in this case for the reasons more fully set out in the Supplemental Direct Testimony of Mitchell Lansford submitted concurrently herewith. Specifically, the IRS has recently issued three different Private Letter Rulings ("PLRs") that determined NOLCs must be included in a utility's rate base without offset for any payments received through the operation of a Tax Allocation Agreement. The PLRs stated that offsetting NOLCs for such payments is a normalization violation. Because of this ruling, Ameren Missouri finds itself facing an inadvertent normalization violation that if not timely addressed would be detrimental to its customers.

3. Inadvertent normalization violations can be cured without penalty, if the utility takes action to correct the violation at its next available opportunity, which under applicable IRS guidance, is this pending rate case.

4. Accordingly, Ameren Missouri is submitting, along with this motion, Supplemental Direct Testimony from Mitchell Lansford to address the apparent inadvertent normalization violation and the requirement that it be addressed in this case.

WHEREFORE, the Company respectfully requests permission to file the Supplemental Direct Testimony of Mitchell Lansford.

Respectfully submitted,

/s/ James B. Lowery

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**Attorneys for Union Electric Company,
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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been mailed, hand-delivered, or transmitted by facsimile or electronic mail to counsel of record as reflected on the certified service list maintained by the Commission in its Electronic Filing Information System on this 15th day of October, 2024.

/s/ Wendy K. Tatro