

audit work for the rate case auditors. In addition, filing calendar-year ended test years provides additional confidence that the test year data is free of material errors as this is an important scope of the IOU's outside auditors that audit the utility's books and records.

3. OPC does not oppose Ameren's proposed test year consisting of the twelve months ending March 31, 2016, with a true-up cutoff date of December 31, 2016.

4. OPC agrees that all items of Ameren's rate base should be trued up through December 31, 2016 including capital structure and capital costs. In addition, all significant income statement and income tax items should be trued up as well. OPC reserves the right to propose and include items in Ameren's true-up revenue requirement it finds reasonable and necessary.

WHEREFORE Public Counsel respectfully submits its *Response to Ameren Missouri's Proposed Test Year*.

Respectfully submitted,
OFFICE OF THE PUBLIC COUNSEL

By: /s/ James M. Owen

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CERTIFICATE OF SERVICE

I hereby certify that copies of the foregoing have been emailed to all parties in Case No. ER-2016-0179 on this 20th day of July 2016.

/s/ James M. Owen