

Exhibit No.: _____
Issue(s): Noranda Ice Storm AAO/
Annualized Major Storm Cost/
Major Storm Trackers Amortization/
Annualized Vegetation Management
and Infrastructure Inspection Cost/
Vegetation Management
and Infrastructure Inspection
Trackers Amortization
Witness/Type of Exhibit: Robertson/Direct
Sponsoring Party: Public Counsel
Case No.: ER-2014-0258

DIRECT TESTIMONY

OF

TED ROBERTSON

Submitted on Behalf of the Office of the Public Counsel

**UNION ELECTRIC
D/B/A
AMEREN MISSOURI**

CASE NO. ER-2014-0258

**

**

Denotes Highly Confidential Information that has been Redacted

December 5, 2014

NP

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

In the Matter of Union Electric)
Company d/b/a Ameren)
Missouri's Tariff to Increase Its)
Revenues for Electric Service)


Case No. ER-2014-0258

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 the Chief 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.
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.
Chief Public Utility Accountant

Subscribed and sworn to me this 5th day of December 2014.



JERENE A. BUCKMAN
My Commission Expires
August 23, 2017
Cole County
Commission #13754037



Jerene A. Buckman
Notary Public

My Commission expires August 23, 2017.

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**DIRECT TESTIMONY
OF
TED ROBERTSON**

**UNION ELECTRIC COMPANY
d/b/a AMEREN MISSOURI
CASE NO. ER-2014-0258**

1 I. INTRODUCTION

2 Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

3 A. Ted Robertson, PO Box 2230, Jefferson City, Missouri 65102-2230.

4

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

6 A. I am employed by the Missouri Office of the Public Counsel ("OPC" or "Public Counsel")
7 as the Chief Public Utility Accountant.

8

9 Q. WHAT IS THE NATURE OF YOUR CURRENT DUTIES AT THE OPC?

10 A. My duties include activities associated with the supervision of the regulatory accounting,
11 financial analysis, and economic operations of the OPC. I am also responsible for
12 performing audits and examinations of the books and records of public utilities operating
13 within the state of Missouri.

14

15 Q. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND OTHER
16 QUALIFICATIONS.

17 A. I graduated in May, 1988, from Missouri State University in Springfield, Missouri, with a
18 Bachelor of Science Degree in Accounting. In November of 1988, I passed the Uniform

1 Certified Public Accountant Examination, and I obtained Certified Public Accountant
2 ("CPA") certification from the state of Missouri in 1989. My CPA license number is
3 2004012798.
4

5 Q. HAVE YOU RECEIVED SPECIALIZED TRAINING RELATED TO PUBLIC UTILITY
6 ACCOUNTING?

7 A. Yes. In addition to being employed by the Missouri Office of the Public Counsel since
8 July 1990, I have attended the NARUC Annual Regulatory Studies Program at Michigan
9 State University, and I have also participated in numerous training seminars relating to
10 this specific area of accounting study.
11

12 Q. HAVE YOU PREVIOUSLY TESTIFIED BEFORE THE MISSOURI PUBLIC SERVICE
13 COMMISSION ("COMMISSION" OR "MPSC")?

14 A. Yes, I have testified on numerous issues before this Commission. Please refer to
15 Schedule TJR-1, attached to this direct testimony, for a listing of cases in which I have
16 submitted testimony.
17

18 II. PURPOSE OF TESTIMONY

19 Q. WHAT IS THE PURPOSE OF YOUR DIRECT TESTIMONY?

20 A. The purpose of my direct testimony is to address the Public Counsel's recommendations
21 regarding the ratemaking treatment of costs associated with the accounting authority
22 order ("AAO") Ameren Missouri ("AmerenMO" or "Ameren" or "Company") was granted
23 in Case No. EU-2012-0027, annualized major storm costs, storm amortization expense

1 related to other (Non-Noranda) storm costs deferred pursuant to Commission-ordered
2 AAO/tracker mechanisms, annualized vegetation management and infrastructure
3 inspection costs, and vegetation management and infrastructure inspection amortization
4 expense related to costs deferred pursuant to Commission ordered tracker mechanisms.
5

6 III. NORANDA ICE STORM AAO

7 Q. WHAT IS THE ISSUE?

8 A. In Case No. EU-2012-0027, the Company requested and was granted authorization by
9 the Commission for an AAO to defer what the Company has described as a reduction in
10 the recovery of "fixed costs" due to reduced sales to Noranda Aluminum, Inc.
11 ("Noranda") associated with an ice storm that occurred in Southeast Missouri on or
12 about January 27, 2009. On page one (1) of the Report and Order, effective December
13 26, 2013, the Commission stated:
14

15 The Missouri Public Service Commission is granting the application for an
16 accounting authority order ("AAO"). The AAO accounts for unexpected
17 lost revenue to recover fixed costs. The AAO only allows for deferred
18 recording, does not guarantee recovery, and does not in any way bind the
19 Commission as to future rate making treatment.
20

21 (Emphasis added by OPC)
22
23

24 Q. WHAT IS THE BACKGROUND OF THE ISSUE?

25 A. Beginning on page 123.11 of the Company's Federal Energy Regulatory Commission
26 ("FERC") Form 1 for calendar year 2013 4th quarter it states:
27

1 Missouri

2
3 FAC Prudence Review

4
5 In April 2011, the MoPSC issued an order with respect to its review of
6 Ameren Missouri's FAC for the period from March 1, 2009, to September
7 30, 2009. In this order, the MoPSC ruled that Ameren Missouri should
8 have included in the FAC calculation all revenues and costs associated
9 with certain long-term partial requirements sales that were made by
10 Ameren Missouri because of the loss of Noranda's load caused by a
11 severe ice storm in January 2009. As a result of the order, Ameren
12 Missouri recorded a pretax charge to earnings of \$18 million, including \$1
13 million for interest, in 2011 for its obligation to refund to its electric
14 customers the earnings associated with these sales previously
15 recognized by Ameren Missouri during the period from March 1, 2009, to
16 September 30, 2009. In May 2012, upon appeal by Ameren Missouri, the
17 Cole County Circuit Court reversed the MoPSC's April 2011 order. In
18 June 2012, the MoPSC and a group of large industrial customers filed an
19 appeal of the Cole County Circuit Court's ruling to the Missouri Court of
20 Appeals, Western District. In May 2013, the Missouri Court of Appeals
21 upheld the MoPSC's April 2011 order and reversed the Cole County
22 Circuit Court's May 2012 decision.

23
24 Ameren Missouri's FAC calculation for the period from October 1, 2009,
25 to May 31, 2011, excluded all revenues and costs associated with certain
26 long-term partial requirements sales that were made by Ameren Missouri
27 because of the loss of Noranda's load caused by a severe ice storm in
28 January 2009, similar to the FAC calculation for the period from March 1,
29 2009, to September 30, 2009. The MoPSC issued an order in July 2013,
30 which was similar to the MoPSC's April 2011 order, as a result of which
31 Ameren Missouri recorded a pretax charge to earnings of \$26 million,
32 including \$1 million for interest, in 2013 for its estimated obligation to
33 refund to Ameren Missouri's electric customers the earnings associated
34 with these sales previously recognized by Ameren Missouri for the period
35 from October 1, 2009, to May 31, 2011. Ameren Missouri recorded the
36 charge to "Operating Revenues – Electric" and the related interest to
37 "Interest Charges" with a corresponding offset to "Current regulatory
38 liabilities." No similar revenues were excluded from FAC calculations after
39 May 2011.

40
41 Separately, in July 2011, Ameren Missouri filed a request with the
42 MoPSC for an accounting authority order that would allow Ameren
43 Missouri to defer fixed costs totaling \$36 million that were not previously
44 recovered from Noranda as a result of the loss of load caused by the
45 severe 2009 ice storm for potential recovery in a future electric rate case.

1 In November 2013, the MoPSC issued an order approving Ameren
2 Missouri's request for an accounting authority order. Ameren Missouri will
3 seek to recover these fixed costs in its next electric rate case. In
4 February 2014, MIEC filed an appeal of the accounting authority order to
5 the Missouri Court of Appeals, Western District.
6
7

8 Q. WHAT IS THE AMOUNT THAT THE COMMISSION AUTHORIZED FOR DEFERRAL?

9 A. On page two (2) of the Report and Order, the Commission stated:

10
11 3. In January 2008, an ice storm struck southeast Missouri, cutting power
12 to Ameren's largest customer Noranda Aluminum, damaging Noranda's
13 operations, and reducing Noranda's purchases of electricity for 14
14 months. As a result, Ameren collected less revenue than expected from
15 Noranda. The amount of unrecovered fixed costs attributable to serving
16 Noranda during those 14 months is \$35,561,503.12

17 4. The \$35,561,503 of unrecovered fixed costs attributed to serving
18 Noranda represented nearly 8.5% of the Company's net income in
19 2009.
20
21

22 Note: The quote from the Report and Order states that the ice storm occurred in
23 January 2008, but the actual date was on or about January 27, 2009.
24

25 Q. DID THE COMPANY DEFER THE AMOUNT IDENTIFIED ABOVE AS AUTHORIZED?

26 A. Yes; however, the Company immediately zeroed-out the entry. Page 232.1 of
27 Company's 2013 4th quarter FERC Form 1 shows that the FERC Uniform System of
28 Accounts ("USOA") Account 182.3 – Other Regulatory Assets was debited \$35,561,503.
29 It also shows that an equal amount was credited to USOA Account 407 – Regulatory
30 Credits. The footnote data for the entry states:
31

1 Established per Missouri Public Service Commission Case EU-2012-0027

2
3 In November 2013, the MoPSC issued an order approving Ameren
4 Missouri's request for an Accounting Authority Order to defer fixed costs
5 that were not previously recovered from Noranda as a result of the loss of
6 load caused by a severe 2009 ice storm for potential recovery in a future
7 electric rate case. As a result of the order, Ameren Missouri recorded a
8 regulatory asset and a reserve for the amount of the order. Ameren
9 Missouri will seek recovery in the next electric rate case.

10
11
12 However, my review of the Company's general ledger for calendar year 2013 identified
13 that while the Company did record an entry to debit (i.e., defer) the \$35,561,503 to
14 USOA Account 182.3 (i.e., 182.395) – EU-2012-0027 AAO, as authorized by the
15 Commission, it immediately offset the entry by crediting an equal amount to USOA
16 Account 182.3 (i.e., 182.39C) – EU-2012-0027 AAO Contra which was not authorized by
17 the Commission. Combined, the two entries sum to zero in the Company's financial
18 records.

19
20 The above information is corroborated by the Company's response to MPSC Staff Data
21 Request No. 425 which identifies all accounting entries utilized to book the costs:

22
23 Entry to record the asset for regulatory purposes:

24 November 2013

25 182-395 Regulatory Asset – EU-2012-0027 AAO \$35,561,503

26 407-495 Regulatory Credit – EU-2012-0027 AAO Offset (\$35,561,503)

27
28 Entry to record contra asset (See MPSC 0166 for additional information)

29 November 2013

30 407-495 Regulatory Credit – EU-2012-0027 AAO Offset \$35,561,503

31 182-39C Regulatory Asset – EU-2012-0027 AAO Contra (\$35,561,503)

1 The effect of the Company's accounting entries is that it booked the asset and expense
2 reduction, as authorized, but then added additional entries that effectively zero-out the
3 amounts booked.

4
5 Q. WHY WAS USOA ACCOUNT 407.4 – REGULATORY CREDITS UTILIZED TO BOOK
6 THE EXPENSE ENTRIES?

7 A. The account was utilized to follow FERC USOA requirements. The USOA description
8 for utilization of Account 407.4 – Regulatory Credits is as follows:

9
10 This account shall be credited, when appropriate, with the amounts
11 debited to Account 182.3, Other Regulatory Assets, to establish
12 regulatory assets. This account shall also be credited, when appropriate,
13 with the amounts debited to Account 254, Other Regulatory Liabilities,
14 concurrent with the return of such amounts to customers through rates.
15
16

17 Q. WHY DID THE COMPANY ZERO-OUT THE CREATION OF THE ASSET
18 AUTHORIZED BY THE COMMISSION?

19 A. The highly confidential portion of the Company's response to MPSC Staff DR No. 166
20 states:

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Further, the **

** referenced states, in part:

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Q. DOES PUBLIC COUNSEL OPPOSE ANY RECOVERY FROM RATEPAYERS OF THE AAO COSTS DEFERRED BY THE COMPANY PURSUANT TO CASE NO. EU-2012-0027?

A. Yes. Public Counsel recommends that the Commission deny any Company request to recover the "costs" deferred on the grounds that what the Company deferred is not incremental costs associated with damage from the ice storm, but is instead additional revenues it may have earned had the storm not occurred. In addition, I believe, based on the counsel of my attorney, that Commission authorization for the Company to recover the costs deferred in future rates would constitute retroactive ratemaking. In other words, if any Company recovery from ratepayers of the amount deferred is authorized, future customers would be paying higher rates to compensate the Company for a prior reduction in its earned rate of return for financial reporting years which closed long ago.

Q. DID THE NORANDA SALES REDUCTION ACTUALLY RESULT IN COMPANY INCURRING ANY LOST FIXED COSTS?

A. No. While I will not go into the complete record of Case No. EU-2012-0027, the deferred amount represents additional revenues the Company did not earn during the period that Noranda was operating in a reduced capacity. For example, beginning on page 12, line

1 16, of the Case No. EU-2012-0027 rebuttal testimony of MPSC Staff witness, Mr. Mark
2 L. Oligschlaeger, he clearly demonstrates that the Company fully recovered all its
3 expenses and interest costs along with a portion of its authorized return on equity (i.e.
4 profit) during the period that the reduction in sales to Noranda occurred. The Company's
5 recovery of any of the amount deferred pursuant to Case No. EU-2012-0027 would allow
6 it to garner additional profits (i.e., more return on equity) it did not achieve in calendar
7 years 2009 and 2010.
8

9 Q. IS COMMISSION AUTHORIZATION OF A SPECIFIC REVENUE REQUIREMENT OR
10 RETURN ON EQUITY FOR A REGULATED UTILITY A GUARANTEE FOR
11 RECOVERY OF THE AMOUNT?

12 A. No. Regulatory ratemaking principles state that the Commission is responsible for fixing
13 just and reasonable rates at a level that will provide the utility with a reasonable
14 opportunity to recover prudently incurred operating costs, depreciation, taxes and a fair
15 rate of return on the original cost of plant facilities and other assets required to provide
16 and maintain service. The Commission's authorization provides the utility with the
17 opportunity but not a guarantee to earn the amount. It is up to the utility's management
18 to operate the organization so as to achieve the authorized revenue requirement and
19 return on equity.
20

21 Q. IS THERE ANY PRECEDENT IN MISSOURI FOR DEFERRAL AND RECOVERY OF
22 "LOST REVENUES" SUCH AS THOSE DEFERRED PURSUANT TO CASE NO. EU-
23 2012-0027?

1 A. No. On page three (3) of the Commission's Report and Order in Case No. EU-2012-
2 0027 it cited similar "circumstances" of lost revenue deferrals to substantiate its decision
3 to authorize the deferral requested in the case. The Report and Order states:

4
5 3. Revenue not collected by a utility to recover its fixed costs, under
6 some circumstances, is an "item" that may be deferred and considered for
7 later rate making. This is consistent with Commission regulations
8 regarding certain energy conservation programs which specify that lost
9 revenue may constitute an item for recording. It is also analogous to the
10 Cold Weather Rule, created by the Commission under its statutory
11 authority,¹⁸ which expressly allowed for recovery of lost revenues.¹⁹ Such
12 a deferral under this rule does not constitute illegal retro-active
13 ratemaking because there is no rate being set for it is merely an
14 accounting deferral.
15
16

17 Public Counsel believes that the "circumstances" (i.e. energy conservation programs
18 and Cold Weather Rule) utilized as support by the Commission for its decision in EU-
19 2012-0027 are distinguished from the current circumstance in that they have a basis in
20 law, whereas no similar law or rule exists to authorize deferral of storm-related lost
21 revenues. In fact, Missouri law does not require that rates yield any particular return
22 (*State ex rel. Capital City Water Co. v. Pub. Serv. Comm'n of Missouri*, 298 Mo. 524, 252
23 S.W. 446, 456 (Mo. banc 1922); *State ex rel. Missouri Gas Energy v. Pub. Serv.*
24 *Comm'n*, 186 S.W.3d 376, 383 (Mo. Ct. App. 2005)).
25

26 Furthermore, in a recent case, Southern Union Company (of which Missouri Gas Energy
27 ("MGE") is a division), Case No. GU-2011-0392, the Commission rejected a request for
28 an AAO by MGE seeking to defer "lost revenues" caused by a catastrophic tornado in

1 Joplin, MO (i.e., On May 22, 2011, a tornado, rated by the National Weather Service as
2 EF-5, struck Joplin, Missouri and MGE's service area). MGE's request was premised
3 upon the reduction in sales from customers that could not take any service from that
4 company due to damage or destruction caused by the tornado. However, beginning on
5 page twenty-five (25) of the Final Decision Granting In Part, and Denying In Part,
6 Accounting Authority Order the Commission states:
7

8 The Company's claim is different. Ungenerated revenue never has
9 existed, never does exist, and never will exist. Revenue not generated,
10 from service not provided, represents no exchange of value. There is
11 neither revenue nor cost to record, in the current period nor in any other.
12 The Company showed no instance when service not provided resulted in
13 recording any revenue or cost, lost or generated, on a deferred or current
14 basis. That is because the Company cannot have an item of profit or loss
15 when it provides no service, whether the cause of no service is ordinary
16 or extraordinary. Services not provided and revenues not generated are
17 mere expectancies, are things that simply did not happen, and are not
18 items at all.
19

20 C. Summary as to Ungenerated Revenue

21
22 An AAO only determines the period for recording an item but the
23 Company seeks an AAO to create the item itself by layering fiction upon
24 fiction. To issue an AAO for ungenerated revenue would create a
25 phantom loss, and an unearned windfall, for the Company. Therefore,
26 the Commission will deny the AAO as to ungenerated revenue.
27
28

29 The decision in the MGE AAO case was reiterated in Empire District Electric Company
30 Case No. ER-2012-0345. On page thirteen (13) of the Commission Report and Order
31 Regarding Interim Rates, Dated October 31, 2012, it states:
32

1 "Services not provided and revenues not generated are mere
2 expectancies" and cannot be deferred under an accounting authority
3 order.
4
5

6 Q. HOW MIGHT THESE PRIOR COMMISSION DECISIONS INFORM THE ACCOUNTING
7 TREATMENT OF THE AAO HERE?

8 A. Public Counsel believes that the Commission should recognize that "un-generated
9 revenue" never has existed, never does exist, and never will exist, and so should not be
10 included in the determination and development of future rates collected from Ameren's
11 ratepayers. Public Counsel also believes that if the Commission were to authorize
12 recovery of the deferred amount in rates, the decision would violate the regulatory
13 ratemaking principles and processes against allowing retroactive ratemaking.
14

15 Q. WHAT IS "RETROACTIVE RATEMAKING?"

16 A. My understanding of retroactive ratemaking is that it is the setting of rates in order for a
17 utility to recover the specific financial impacts of past events incurred by the utility so as
18 to make the utility's shareholders "whole" for the utility's past financial under-recovery or,
19 conversely, make the utility's customers "whole" for the utility's past financial over-
20 recovery.
21

22 Q. PLEASE SUMMARIZE PUBLIC COUNSEL'S POSITION ON THIS ISSUE.

23 A. Public Counsel recommends that the Commission not authorize the Company to include
24 in the development of rates charged ratepayers, in the current or any future case, any of
25 the costs it deferred pursuant to the AAO granted in Case No. EU-2012-0027. The

1 amount deferred represents nothing more than lost un-generated revenues. Authorizing
2 recovery of the lost revenues from ratepayers would constitute a violation of the
3 retroactive ratemaking principle.
4

5 IV. ANNUALIZED MAJOR STORM COST

6 Q. WHAT IS THE BASE AMOUNT OF NON-LABOR OPERATION & MAINTENANCE
7 ("O&M") STORM COST THAT YOU RECOMMEND BE INCLUDED IN THIS CASE?

8 A. I recommend that the base amount of non-labor O&M major storm cost allowed in this
9 case be \$5,877,818. This amount represents an eighty-four (84) month average of
10 major storm costs booked by Ameren from April 2007 through March 2014. I used the
11 84 month average because it is my understanding that that is the entire period of time
12 since the costs of major storms have been accumulated for purposes of determining a
13 normalized level of expense. In addition, the use of the longer timeframe better
14 illustrates the actual incurrence of the costs by the utility over a seven (7) year period.
15 The use of the longer time period also permits a smoothing of the cost recovery by the
16 utility since there appears to be no trend, either up or down, in the incurrence of the
17 actual costs. That is, for any given year the actual costs incurred vary significantly from
18 prior and later years.
19

20 Q. WHAT IS THE ACTUAL TEST YEAR LEVEL OF NON-LABOR O&M STORM COST
21 RECORDED BY THE COMPANY?

1 A. My review of Company work paper LMM-WP-501 and the Company's response to
2 MPSC Staff DR No. 118 identified that the actual test year level of non-labor O&M major
3 storm cost booked was \$5,667,362.

4
5 Q. IS PUBLIC COUNSEL'S RECOMMENDATION AN INCREASE OVER WHAT THE
6 UTILITY ACTUALLY INCURRED DURING THE TEST YEAR?

7 A. Yes. Public Counsel's recommended annualization of the cost results in a \$210,456
8 (i.e., \$5,877,818 minus \$5,667,362) increase above actual test year cost.

9
10 Q. HOW DOES PUBLIC COUNSEL'S RECOMMENDATION COMPARE TO THE BASE
11 LEVEL OF NON-LABOR O&M STORM COST INCLUDED IN THE COMPANY'S PRIOR
12 RATE CASE?

13 A. The base level of major storm cost authorized in the Company's prior rate case, Case
14 No. ER-2012-0166, was \$6,800,000 (Report and Order, p. 99). Thus, Public Counsel's
15 recommendation results in slightly more than a \$900,000 reduction in the annual level of
16 cost built into Company's current rates.

17
18 Q. IS THE ANNUALIZED COST AMOUNT RECOMMENDED BY PUBLIC COUNSEL
19 SUBJECT TO CHANGE?

20 A. Yes. The end of the true-up period for this case is December 31, 2014. As new monthly
21 cost data arrives I will update my recommendation. Further, it is my understanding that
22 the Company has changed its methodology for recognizing and booking major storm
23 costs since its last general rate increase case. Public Counsel intends to follow-up on

1 this matter in order to determine if the methodology change impacts the Public Counsel's
2 recommendation.

3
4 V. MAJOR STORM TRACKERS AMORTIZATION

5 Q. WHAT IS THE ISSUE?

6 A. The issue concerns the ratemaking for major storm costs that the Commission has
7 previously authorized the Company to defer. The Company has been booking to
8 expense the amortization of four (4) separate Commission authorized deferrals of storm
9 cost and has been recording the deferral of storm cost associated with a fifth as
10 authorized in its last general rate increase case. The deferrals are listed in the
11 Company's 2013 FERC Form 1 as:

- 12
13 1. Electric 2006 Rate Case Storm Costs
14 2. 2007 Storm AAO Costs
15 3. Electric 2008 Rate Case Storm Costs
16 4. Electric 2009 Rate Case Storm Costs
17 5. Storm Tracker 2013

18
19 Q. WHAT IS THE CURRENT STATUS OF THE DEFERRED AMOUNTS?

20 A. The 2006, 2007 and 2008 deferred asset balances will be fully amortized to expense as
21 of the end of the current case true-up date, December 31, 2014. The 2009 deferred
22 asset balance will be fully-amortized by the end of June 2015. However, the 2013
23 tracker deferral, authorized in ER-2012-0166, currently has a liability balance

1 (\$2,508,250) as of March 31, 2014. The recording of the liability balance means that the
2 Company has and will collect more in base rates than the actual costs that are occurring.
3 Absent any major storm events between now and the effective date of new rates in the
4 current case, the 2013 tracker liability balance is expected to grow to a significant
5 amount. Furthermore, pursuant to the Commission authorization of the two-way tracker
6 in Case No. ER-2012-0166 (Report and Order, p. 97) the over-payments will be flowed
7 back to ratepayers.

8
9 Q. WHAT IS PUBLIC COUNSEL'S RECOMMENDATION REGARDING THE RECOVERY
10 OF MAJOR STORM COSTS DEFERRED PURSUANT TO PRIOR COMMISSION
11 ORDERS?

12 A. Public Counsel's recommendation is twofold. First, it is Public Counsel's
13 recommendation that the over-recoveries be returned to customers. The 2006, 2007,
14 and 2008 deferrals will be fully recovered by the utility by the end of calendar year 2014,
15 but the amortization expense associated with those deferrals remains included in current
16 rates until the effective date of the current case rate change. Public Counsel
17 recommends that the over-recovered amount associated with those deferrals be
18 returned to ratepayers via an offset to amortization expense as soon as possible.
19 Further, the 2009 deferral will be fully recovered by the utility by the end of June 2015,
20 thus leaving only one month's amortization to be recovered after the operation of law
21 date of this rate case. Public Counsel recommends that the one month's amortization be
22 combined, or netted, with the over-recoveries described above to derive the annual
23 amount to be returned to ratepayers. Lastly, the 2013 deferral has a large liability

1 balance which is likely to continue to increase through and including May 31, 2015. This
2 liability balance should also be netted with the described over-recoveries and returned to
3 ratepayers. Second, it is Public Counsel's recommendation that the Commission cease
4 to authorize any new major storm trackers for the Company.

5
6 Q. WHAT IS THE TOTAL EXPECTED OVER-RECOVERED AMOUNT AT MAY 31, 2015?

7 A. Based on my review of the Company's general ledger and Company's response to MEIC
8 Data Request No. 5.1, I believe that the net over-recovered amount will total
9 (\$5,709,251).

10
11 Q. OVER WHAT TIME PERIOD DOES PUBLIC COUNSEL RECOMMEND THE OVER-
12 RECOVERED AMOUNT BE RETURNED TO RATEPAYERS?

13 A. Based on a review of recent rate changes for the Company, I recommend that the
14 amount be returned to ratepayers over two (2) years. The average period of time before
15 a change in tariff effective dates for the Company's last five general rate increase cases
16 (i.e., ER-2007-0002, ER-2008-0318, ER-2010-0036, ER-2011-0028, and ER-2012-0166)
17 was approximately sixteen (16) months or 1.34 years. Thus, I believe that a two year
18 time period represents a reasonable amount of time in which to return the ratepayers'
19 own monies back to them. It would also help to mitigate intergenerational inequities that
20 will occur if a longer timeframe is chosen. Spread over two years the reduction in the
21 liability balance is (\$2,854,626) annually.

1 Q. WHAT IS THE TOTAL ACTUAL TEST YEAR LEVEL OF AMORTIZATION EXPENSE
2 THE COMPANY BOOKED FOR THE FIVE TRACKERS?

3 A. My review of the Company's general ledger identifies the total actual test year
4 amortization expense booked to USOA Account 407 as \$6,847,181.
5

6 Q. IS PUBLIC COUNSEL'S RECOMMENDATION A DECREASE IN AMORTIZATION
7 EXPENSE OVER WHAT THE UTILITY ACTUALLY INCURRED DURING THE TEST
8 YEAR?

9 A. Yes. Because Public Counsel's recommendation includes costs through the operation of
10 law date of the case, May 31, 2015, it picks up the over-recovery of costs included in
11 current rates for the 2006, 2007, and 2008 trackers, and it recognizes that the only
12 expense recovery remaining owed to the utility is one month of expense for the 2009
13 tracker. The 2013 tracker has a large liability balance that in combination with the 2006,
14 2007 and 2008 tracker over-recovery and 2009 tracker under-recovery results in a total
15 net liability balance of (\$5,709,251) owed to ratepayers. Spread over two years the
16 liability amount is (\$2,854,626) and the nominal difference between that amount and the
17 actual booked test year amortization expense of \$6,847,181 results in a decrease of
18 (\$9,701,806) to the amortization cost booked in USOA Account 407.
19

20 Q. IS THE ANNUALIZED AMORTIZATION COST AMOUNT RECOMMENDED BY PUBLIC
21 COUNSEL SUBJECT TO CHANGE?

22 A. Yes. The cost information for the 2013 tracker available to Public Counsel currently
23 extends only to August 2014 so that information will need to be updated. Further, the

1 end of the true-up period for this case is December 31, 2014. As new monthly cost data
2 arrives I will update the analysis and my recommendation in later testimony.

3
4 Q. IS IT ALSO PUBLIC COUNSEL'S RECOMMENDATION THAT NO NEW MAJOR
5 STORM COSTS TRACKER BE AUTHORIZED IN THE CURRENT CASE?

6 A. Yes. In Case No. ER-2012-0166 (Report and Order, p. 96 & 97) the Commission
7 rationalized and authorized the continued use of major storm cost trackers as follows:

8
9 14. In the past, the Commission has allowed Ameren Missouri to recover
10 all its major storm costs through a series of AAOs. The creation of a two-
11 way tracker will simply rationalize that method of recovery without
12 reducing Ameren Missouri's incentive to control costs. It will not increase
13 the burden of prudence review imposed on Staff and other parties.
14 However, because it tracks major storm restoration costs both above and
15 below the amount set in base rates, the tracker will return such costs to
16 ratepayers if Ameren Missouri's service territory is not hit by a major
17 storm. The Commission finds that a two way tracker is appropriate in
18 these circumstances and will approve the tracker proposed by Ameren
19 Missouri.

20
21
22 Trackers, if properly and judiciously used, can be a useful ratemaking tool in the
23 regulator's toolbox, but a tracker is not a surrogate for cost of service ratemaking.

24 Proper use of a tracker can occur in relatively temporary situations where the
25 development of an annualization for new costs which are expected to recur
26 annually is not possible because historical data upon which to rely does not exist,
27 or because of legislative actions such as changes in the law or rulemaking of
28 governing regulatory bodies. However, once a reasonable historical record for

1 the costs becomes available to develop an annualization of the costs, the use of
2 the tracker should cease.

3
4 As utilized by this Commission, for this issue, the tracker mechanism has
5 supplanted cost of service ratemaking. Further, I believe that the Commission's
6 premise that the Company's incentive to control costs is not impacted with the
7 use of a tracker is incorrect. In fact, I believe that exactly the opposite is true.
8 Cost of service ratemaking, not the use of trackers, is what provides monopoly
9 utilities with the incentive to control costs. The use of trackers deprives
10 monopoly utilities of any incentive to drive down costs.

11
12 Q. PLEASE EXPLAIN PUBLIC COUNSEL'S CONCERN WITH THE
13 COMMISSION'S PREMISE THAT THE BURDEN OF PRUDENCE REVIEW
14 IMPOSED ON STAFF AND OTHER PARTIES IS NOT INCREASED.

15 A. That premise is incorrect as it relates to the MPSC Staff and especially other
16 parties such as the Public Counsel. The amount of resources (i.e., personnel
17 and time) available to both the MPSC Staff and other parties to conduct a
18 thorough prudence review within the context of an AAO request compared to a
19 full-blown general rate increase is vastly different.

20
21 In general, a rate increase case audit reviews all aspects of the entire cost
22 structure of the utility seeking the increase. This is important because Ameren is
23 an extremely large utility and its cost structure includes a great variety of complex

1 costs and issues which require significant resources of both personnel and time
2 in order to perform a proper audit. Whereas, the prudence review of costs
3 deferred pursuant to an AAO may only require one or two personnel and a
4 significant amount of time to complete the analysis. On a stand alone basis, the
5 AAO prudence review is often a complex, but manageable activity that is not
6 necessarily limited by the timeframes required for performing a general rate
7 increase audit. However, when layered on with the other audit requirements of a
8 general rate increase case the complexity, requirement for resources, and
9 additional burden of the AAO analysis adds a significant amount of work to be
10 performed within a limited timeframe.

11
12 In fact, I do not offer the above to criticize any party, but to impress upon the
13 Commission that a prudence review of alleged costs within an AAO request is a
14 far different animal than a prudence review of the same costs within the context
15 of a general rate increase case when other, many more numerous, costs and
16 issues require as much or more attention of the auditors.

17
18 VI. ANNUALIZED VEGETATION MANAGEMENT AND INFRASTRUCTURE INSPECTION
19 COSTS

20 Q. WHAT IS THE BASE AMOUNT OF OF NON-LABOR OPERATION & MAINTENANCE
21 VEGETATION MANAGEMENT AND INFRASTRUCTURE INSPECTION COST THAT
22 YOU RECOMMEND BE INCLUDED IN THIS CASE?

1 A. I recommend that the base amount of non-labor O&M vegetation management and
2 infrastructure inspection costs authorized in the development of rates, in the current
3 case, be \$52,422,026 and \$5,648,808, respectively.
4

5 Q. HOW DID YOU DETERMINE YOUR RECOMMENDED ANNUALIZED AMOUNT FOR
6 VEGETATION MANAGEMENT COST?

7 A. The vegetation management amount represents a sixty-two (62) month average of
8 vegetation management costs booked by Ameren from February 2009 through March
9 2014. I used the 62 month average because it is my understanding that that is the entire
10 period of time that the expenses for vegetation management have been booked per the
11 authorized trackers mechanism, thus the time period represents the most reasonable
12 "population" of data for the purpose of determining an annualized level of expense on a
13 going forward basis. In addition, since the costs booked do not show any trend that they
14 are either increasing or decreasing on an annual basis (i.e. the costs have fluctuated
15 both up and down during the 62 month period), the use of the longer time period permits
16 a smoothing of the costs to be recovered by the utility.
17

18 Q. HOW DID YOU DETERMINE YOUR RECOMMENDED ANNUALIZED AMOUNT FOR
19 INFRASTRUCTURE INSPECTION COST?

20 A. Public Counsel's recommendation for the annualized infrastructure inspections cost is
21 based on a two (2) year average of expenses booked during the twelve months ended
22 March 2013 and March 2014. While expenses for vegetation management activities did
23 not show any discernible trending of costs incurred, the exact opposite is true for

1 infrastructure inspection costs. Beginning with the first full year of expenses booked on
2 a twelve-month ended March basis, these costs have shown a steady and significant
3 decrease. Only when one reviews the expenses booked as of the twelve months ended
4 March 2014 do the expenses increase from a prior year and then only to a level nowhere
5 as significant as the annual costs incurred in years prior to March 2013. It appears to
6 Public Counsel that the costs for this program have reached a plateau or level that can
7 be reasonably utilized to develop an annualized amount on a going forward basis.
8

9 Q. WHAT IS THE ACTUAL TEST YEAR AMOUNT OF NON-LABOR O&M VEGETATION
10 MANAGEMENT AND INFRASTRUCTURE INSPECTION COST RECORDED BY THE
11 COMPANY?

12 A. My review of Company work paper LMM-WP-425, LMM-WP-501, and the Company's
13 response to MPSC Staff DR No. 221 identified that the actual test year amount of non-
14 labor O&M vegetation management and infrastructure inspection cost booked was
15 \$56,289,626 and \$5,924,356, respectively.
16

17 Q. IS PUBLIC COUNSEL'S RECOMMENDATION A DECREASE FROM WHAT THE
18 UTILITY ACTUALLY EXPENSED DURING THE TEST YEAR?

19 A. Yes. Public Counsel's recommended annualization of the costs results in a (\$3,867,600)
20 decrease for vegetation management and a (\$275,549) decrease for infrastructure
21 inspection from the actual test year expense booked.
22

1 Q. HOW DOES PUBLIC COUNSEL'S RECOMMENDATION COMPARE TO THE BASE
2 AMOUNT OF NON-LABOR O&M VEGETATION MANAGEMENT AND
3 INFRASTRUCTURE INSPECTION COSTS INCLUDED IN COMPANY'S PRIOR RATE
4 CASE?

5 A. The base amount of vegetation management and infrastructure inspection costs
6 authorized in the Company's prior rate case, Case No. ER-2012-0166, was \$54,100,000
7 and \$6,200,000, respectively (Report and Order, p. 107). Thus, Public Counsel's
8 recommendation results in a reduction of (\$1,677,974) and (\$551,192), respectively from
9 the base amount of costs built into Company's current rates.

10
11 Q. IS THE ANNUALIZED COST AMOUNT RECOMMENDED BY PUBLIC COUNSEL
12 SUBJECT TO CHANGE?

13 A. Yes. The end of the true-up period for this case is December 31, 2014. As new monthly
14 cost data arrives I will update my recommendation.

15
16 VII. VEGETATION MANAGEMENT AND INFRASTRUCTURE INSPECTION TRACKERS
17 AMORTIZATION

18 Q. WHAT IS THE ISSUE?

19 A. The issue concerns the ratemaking for vegetation management and infrastructure
20 inspection costs that the Commission has previously authorized the Company to defer.
21 The Company has been booking to expense the amortization of two (2) separate
22 Commission-authorized deferrals of vegetation management and infrastructure
23 inspection costs and has also been booking the deferral of vegetation management and

1 infrastructure inspection costs associated with the tracker authorized in Case No. ER-
2 2012-0166. The deferrals are listed in the Company's general ledger and its response to
3 MIEC Data Request No. 5.1 as:

- 4
- 5 1. 182356 Vegetation & Infrastructure Reliability Tracker – March 2011
- 6 2. 182357 Vegetation & Infrastructure Reliability Tracker – August 2012
- 7 3. 254357 Vegetation & Infrastructure Reliability Tracker Aug 12
- 8 4. 254410 Vegetation & Infrastructure Reliability Tracker Jul 10 – Feb 11
- 9

10 The balances in accounts 182356 and 254410 are being amortized to the expense
11 account 407 and it appears that the costs associated with the tracker authorized in ER-
12 2012-0166 are being booked in accounts 182357 and 254357.

13

14 Q. WHAT IS THE CURRENT STATUS OF THE DEFERRED AMOUNTS?

15 A. The balances as of test year end, March 31, 2014, are:

16

17	1.	182356	\$ 940,235
18	2.	182357	\$ 0
19	3.	254357	(\$2,236,173)
20	4.	254410	<u>(\$ 462,866)</u>
21		Total	(\$2,145,805)
22			

1 The recording of the liability balance means that the Company has and will collect more
2 in base rates than the actual costs that are occurring. Furthermore, pursuant to the
3 Commission authorization of the two-way tracker in Case No. ER-2012-0166 (Report
4 and Order, p. 97) the over-payments will be flowed back to ratepayers.

5
6 Q. WHAT ARE THE ESTIMATED BALANCES AS OF THE OPERATION OF LAW DATE
7 OF THE CURRENT CASE?

8 A. The balances as of May 31, 2015, are estimated to be:

9
10 1. 182356 \$313,591
11 2. 182357 \$323,749
12 3. 254357 \$ 0
13 4. 254410 (\$154,289)
14 Total \$483,051
15

16 Q. WHAT IS PUBLIC COUNSEL'S RECOMMENDATION REGARDING THE RECOVERY
17 OF VEGETATION MANAGEMENT AND INFRASTRUCTURE INSPECTION COSTS
18 DEFERRED PURSUANT TO PRIOR COMMISSION ORDERS?

19 A. Public Counsel's recommendation is essentially the same as that recommended for the
20 major storm trackers. First, it is the Public Counsel's recommendation that the over or
21 under recovered balances that exist as of May 31, 2015 be determined and included in
22 the development of rates in the current case as an amortization to expense over two (2)
23 years. Based on the cost data known at this time, the under recovered balance will

1 approximate \$483,051. Spread over 2 years the annualized amortization would be
2 \$241,526. Second, Public Counsel recommends that the Commission cease to
3 authorize any new vegetation management and infrastructure inspection trackers for the
4 Company.

5
6 Q. WHAT IS THE TOTAL ACTUAL TEST YEAR LEVEL OF AMORTIZATION EXPENSE
7 THE COMPANY BOOKED FOR THE TRACKERS?

8 A. My review of the Company's general ledger identifies the total actual test year
9 amortization expense booked to USOA Account 407 as \$272,628.

10
11 Q. DOES PUBLIC COUNSEL'S RECOMMENDATION RESULT IN A DECREASE IN
12 AMORTIZATION EXPENSE OVER WHAT THE UTILITY ACTUALLY INCURRED
13 DURING THE TEST YEAR?

14 A. Yes. Because Public Counsel's recommendation includes known costs through the
15 operation of law date of the case, May 31, 2015, it recognizes the continued amortization
16 to expense of tracker costs included in current rates along with tracker costs not yet
17 included in rates. The net result is a decrease of (\$31,102) to the actual test year
18 amortization expense.

19
20 Q. IS THE ANNUALIZED AMORTIZATION EXPENSE RECOMMENDED BY PUBLIC
21 COUNSEL SUBJECT TO CHANGE?

22 A. Yes. The end of the true-up period for this case is December 31, 2014. As new monthly
23 cost data arrives I will update the analysis and my recommendation in later testimony as

1 appropriate. Further, the cost information available to Public Counsel for the tracker
2 authorized in Case No. ER-2012-0166 currently extends only to August 2014 so that
3 information will also need to be updated as the case progresses.
4

5 Q. IS IT ALSO PUBLIC COUNSEL'S RECOMMENDATION THAT NO NEW VEGETATION
6 MANAGEMENT AND INFRASTRUCTURE INSPECTION COSTS TRACKER BE
7 AUTHORIZED IN THE CURRENT CASE?

8 A. Yes. In Case No. ER-2012-0166 (Report and Order, p. 102 &103) the Commission
9 recognized that the vegetation management and infrastructure rules which became
10 effective in June 2008 would lead to increased compliance costs for utilities. Since the
11 rules were new and the ultimate costs to comply were unknown, the Commission
12 authorized a series of trackers in order to assist the utility to recover the costs it incurred.
13 However, the tracker mechanism was never meant to be permanent. The Commission
14 stated this fact in Ameren's last rate case (Report and Order, p. 107) :

15
16 However, as the Commission has indicated in previous rate cases, it does
17 not intend for this tracker to become permanent.
18
19

20 Q. WHY DID THE COMMISSION CONTINUE THE TRACKER FOR THE
21 COMPANY IN CASE NO. ER-2012-0166?

22 A. The Commission based its decision on the fact that even though the rules have
23 been in effect since 2008 and the Company now has more experience in

1 complying with the rules, it still had not completed a single cycle on inspections
2 for its rural circuits (Report and Order, p. 106 and 107).

3
4 Q. WHEN WAS THE COMPANY SCHEDULED TO HAVE COMPLETED THE
5 CYCLE OF INSPECTIONS FOR ITS RURAL CIRCUITS?

6 A. According to the Commission in ER-2012-0166 (Report and Order, p. 104) the
7 work in question should have been completed in December 31, 2013:

8
9 Ameren Missouri has now been operating under the Commission's
10 vegetation management and infrastructure inspection rules for nearly five
11 years. Ameren Missouri has completed its first four-year cycle for
12 vegetation management work on urban circuits under the requirements of
13 the new rules, however, it will not complete the first six-year cycle of
14 work on rural circuits until December 31, 2013.
15
16

17 Q. DO THE ANNUAL COSTS THE COMPANY IS CURRENTLY INCURRING
18 INDICATE THAT THE PROGRAMS HAVE STABLIZED?

19 A. Yes. The annual costs for compliance for the vegetation management activities
20 are fluctuating up and down as is normal with many costs under the control of the
21 utility's management, while those of the infrastructure inspection program have
22 dropped significantly. Public Counsel now believes both the Company and the
23 Commission should recognize that as of the operation of law date of the current
24 case there will be nearly seven (7) years of experience upon which the Company
25 can rely for the setting of a base level of costs in rates, thus eliminating the need
26 for the continued use of the tracker mechanism. The tracker mechanism was

1 never meant to be permanent and its continued use instead of proper historical
2 cost of service regulatory ratemaking merely continues to inappropriately protect
3 the Company from the effects of competition which cost of service regulatory
4 ratemaking provides.

5

6 Q. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

7 A. Yes.

**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

**CASE PARTICIPATION
OF
TED ROBERTSON**

Company Name	Case No.
UtiliCorp United, Inc.	ER-2001-672
Union Electric Company	EC-2002-1
Empire District Electric Company	ER-2002-424
Missouri Gas Energy	GM-2003-0238
Aquila Inc.	EF-2003-0465
Aquila Inc.	ER-2004-0034
Empire District Electric Company	ER-2004-0570
Aquila Inc.	EO-2005-0156
Aquila, Inc.	ER-2005-0436
Hickory Hills Water & Sewer Company	WR-2006-0250
Empire District Electric Company	ER-2006-0315
Central Jefferson County Utilities	WC-2007-0038
Missouri Gas Energy	GR-2006-0422
Central Jefferson County Utilities	SO-2007-0071
Aquila, Inc.	ER-2007-0004
Laclede Gas Company	GR-2007-0208
Kansas City Power & Light Company	ER-2007-0291
Missouri Gas Utility, Inc.	GR-2008-0060
Empire District Electric Company	ER-2008-0093
Missouri Gas Energy	GU-2007-0480
Stoddard County Sewer Company	SO-2008-0289
Missouri-American Water Company	WR-2008-0311
Union Electric Company	ER-2008-0318
Aquila, Inc., d/b/a KCPL GMOC	ER-2009-0090
Missouri Gas Energy	GR-2009-0355
Empire District Gas Company	GR-2009-0434
Lake Region Water & Sewer Company	SR-2010-0110
Lake Region Water & Sewer Company	WR-2010-0111
Missouri-American Water Company	WR-2010-0131
Kansas City Power & Light Company	ER-2010-0355
Kansas City Power & Light Company	ER-2010-0356
Timber Creek Sewer Company	SR-2010-0320
Empire District Electric Company	ER-2011-0004
Union Electric Company, d/b/a AmerenUE	ER-2011-0028
Missouri-American Water Company	WR-2011-0337
Union Electric Company, d/b/a AmerenMO	EU-2012-0027
Missouri-American Water Company	WA-2012-0066
Union Electric Company, d/b/a AmerenMO	ER-2012-0166
Laclede Gas Company	GO-2012-0363
Kansas City Power & Light Company	ER-2012-0174
Kansas City Power & Light Company GMOC	ER-2012-0175
Empire District Electric Company	ER-2012-0345

**CASE PARTICIPATION
OF
TED ROBERTSON**

Company Name	Case No.
Emerald Pointe Utility Company, Inc.	SR-2013-0016
Liberty Utilities	GO-2014-0006
Lincoln County Sewer & Water, LLC	SR-2013-0321
Lincoln County Sewer & Water, LLC	WR-2013-0322
Lake Region Water & Sewer Company	WR-2013-0461
Missouri Gas Energy	GR-2014-0007
Peaceful Valley Service Company	SR-2014-0153
Peaceful Valley Service Company	WR-2014-0154
Hillcrest Utility Operating Company, Inc.	WO-2014-0340
Union Electric Company, d/b/a AmerenMO	ER-2014-0258