## Ameren Missouri's Response to OPC Data Request - OPC 8 GR-2024-0369 In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Adjust Its Revenues for Natural Gas Service

No.: OPC 8516

On page 14 of his rebuttal testimony, Mr. Spanos says that Ameren Gas has been applying general plant amortization since approximately 2010. Please provide a full citation from the Stipulation and Agreement where the Commission authorized Ameren Gas to use general plant amortization.

## **RESPONSE**

Prepared By: David Gilligan Title: Manager, Plant Accounting Date: 04/30/2025

In the Stipulation and Agreement ER-2014-0258, the Commission ordered Ameren Missouri to implement general plant amortization for General Plant accounts. Due to the nature of general plant, many assets support both electric and gas operations, so applying general plant to both electric and gas general plant was necessary to avoid considerable confusion.

The Stipulation and Agreement GR-2019-0077 confirmed the approach to use general plant amortization to remain be consistent with ER-2014-0258.