

FILED
May 01, 2023
Data Center
Missouri Public
Service Commission

Exhibit No. 102

Staff – Exhibit 102
Paul K. Amenthor
True-Up Rebuttal Testimony
File No. ER-2022-0337

Exhibit No.:
Issue(s): *Employee Benefits*
Witness: *Paul K. Amenthor*
Sponsoring Party: *MoPSC Staff*
Type of Exhibit: *True-Up Rebuttal Testimony*
Case No.: *ER-2022-0337*
Date Testimony Prepared: *March 24, 2023*

MISSOURI PUBLIC SERVICE COMMISSION

FINANCIAL AND BUSINESS DIVISION

AUDITING DEPARTMENT

TRUE-UP REBUTTAL TESTIMONY

OF

PAUL K. AMENTHOR

**UNION ELECTRIC COMPANY,
d/b/a AMEREN MISSOURI**

CASE NO. ER-2022-0337

Jefferson City, Missouri
March 2023

1 Q. How does Staff compute the benefits for the remaining three months?

2 A. Staff's adjustment included benefits for employees hired subsequent to the test
3 year, i.e. benefits from April through December 31, 2022. These nine months of actual booked
4 amounts reflect 75% of the employee benefits expense for the new employees. Staff then
5 updated its annualized amount to include benefits for those employees for the remaining
6 three months of the year by multiplying the average benefits by the additional headcount to
7 arrive at the annualized amount and then multiplied that amount by 25% to account for the
8 remaining three months of expense. Staff's method accounts for 100% of the updated benefit
9 cost, whereas Ameren Missouri's method overstates the benefit costs.

10 Q. Does this conclude your true-up rebuttal testimony?

11 A. Yes it does.

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)
Its Revenues for Electric Service) Case No. ER-2022-0337

AFFIDAVIT OF PAUL K. AMENTHOR

STATE OF MISSOURI)
) ss.
COUNTY OF ST. LOUIS)

COMES NOW PAUL K. AMENTHOR and on his oath declares that he is of sound mind and lawful age; that he contributed to the foregoing *True-Up Rebuttal Testimony of Paul K. Amenthor*; and that the same is true and correct according to his best knowledge and belief.

Further the Affiant sayeth not.

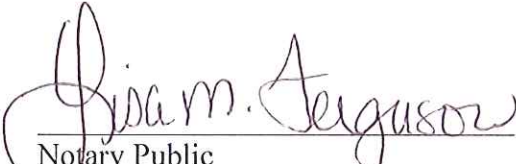


PAUL K. AMENTHOR

JURAT

Subscribed and sworn before me, a duly constituted and authorized Notary Public, in and for the City of St. Louis, State of Missouri, at my office in St. Louis, on this 24th day of March 2023.

LISA M. FERGUSON
Notary Public - Notary Seal
State of Missouri
Commissioned for St. Louis County
My Commission Expires: June 23, 2024
Commission Number: 16631502



Notary Public