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|-------------------------|------------------------|
| Exhibit No              | Fuel Adjustment Clause |
| Issue(s)                | Martin J. Lyons, Jr    |
| Witness                 | Union Electric Company |
| Sponsoring Party        | Supplemental Testimony |
| Type of Exhibit         | ER-2008-0318           |
| Case No                 | December 12, 2008      |
| Date Testimony Prepared |                        |

**MISSOURI PUBLIC SERVICE COMMISSION**

**Case No. ER-2008-0318**

**SUPPLEMENTAL TESTIMONY**

**OF**

**MARTIN J. LYONS, JR.**

**ON**

**BEHALF OF**

**UNION ELECTRIC COMPANY**

**d/b/a AmerenUE**

**St. Louis, Missouri  
December, 2008**

*AmerenUE* Exhibit No. 80  
Case No(s) ER-2008-0318  
Date 12-12-08 Rptr KF

1 SUPPLEMENTAL TESTIMONY

2 OF

3 MARTIN J. LYONS, JR.

4 CASE NO. ER-2008-0318

5 Q. Please state your name and business address.

6 A. My name is Martin J Lyons, Jr My business address is 1901 Chouteau  
7 Avenue, St Louis, Missouri 63103.

8 Q. By whom and in what capacity are you employed?

9 A I am employed by Ameren Corporation, Union Electric Company d/b/a  
10 AmerenUE and other Ameren subsidiaries as Senior Vice President and Chief Accounting  
11 Officer

12 Q. Are you the same Martin J. Lyons who filed direct, rebuttal and  
13 surrebuttal testimonies in this case?

14 A Yes, I am

15 Q. What is the purpose of your supplemental testimony?

16 A The purpose of my supplemental testimony is to address a certain fuel  
17 adjustment clause issue.

18 Q. Mr. Lyons, when can an asset be recognized for an expected insurance  
19 recovery under Generally Accepted Accounting Principles?

20 A The accounting for such a claim is governed by Statement of Financial  
21 Accounting Standards No 5, "Accounting for Contingencies " A claim for loss recovery  
22 can, under such standard, generally be recognized when it is probable to be realized

23 Q. Mr. Lyons, how do you define probable?

Supplemental Testimony of  
Martin J Lyons, Jr

1           A     In accounting practice, probable has generally been defined as a likelihood of  
2     75% or greater

3           **Q.     Would the basis of such assessment be documented?**

4           A     Yes, in the accounting records of the company

5           **Q.     Does this conclude your supplemental testimony?**

6           A     Yes, it does

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI

In the Matter of Union Electric Company )  
d/b/a AmerenUE for Authority to File )  
Tariffs Increasing Rates for Electric ) Case No ER-2008-0318  
Service Provided to Customers in the )  
Company's Missouri Service Area )

AFFIDAVIT OF MARTIN J. LYONS, JR.

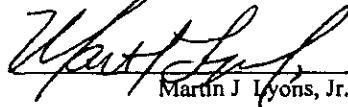
STATE OF MISSOURI )  
 ) ss  
CITY OF ST. LOUIS )

Martin J Lyons, Jr , being first duly sworn on his oath, states

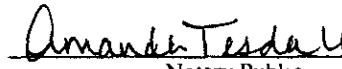
1 My name is Martin J Lyons, Jr I work in the City of St Louis, Missouri, and I am employed by Ameren Corporation, Union Electric Company d/b/a AmerenUE and other Ameren subsidiaries as Senior Vice President and Chief Accounting Officer

2 Attached hereto and made a part hereof for all purposes is my Supplemental Testimony on behalf of Union Electric Company d/b/a AmerenUE consisting of 2 pages, , all of which have been prepared in written form for introduction into evidence in the above-referenced docket

3 I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded are true and correct

  
Martin J Lyons, Jr.

Subscribed and sworn to before me this 12<sup>th</sup> day of December, 2008

  
Amanda Tesdall  
Notary Public

My commission expires

