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Missouri Public
Service Commission

Exhibit No.:

Issues:

Revenues, Pay Stations,
Advertising, Dues and Donations,
Insurance, Leases, Uncollectibles

Witness:

Jeremy K. Hagemeyer

Sponsoring Party:

MoPSC Staff

Type of Exhibit:

Direct Testimony

Case No.:

ER-2007-0002

Date Testimony Prepared:

December 15, 2006

MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT TESTIMONY

OF

JEREMY K. HAGEMEYER

UNION ELECTRIC COMPANY,

d/b/a AmerenUE

CASE NO. ER-2007-0002

Jefferson City, Missouri
December 2006

Staff Exhibit No. 20
Case No(s). ER-2007-0002
Date 3/29/07 Rptr DF

EXHIBIT

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BEFORE THE PUBLIC SERVICE COMMISSION

OF THE STATE OF MISSOURI

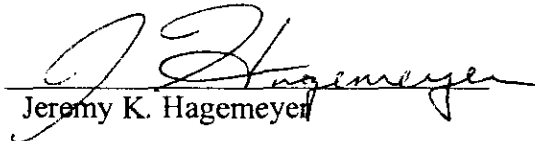
In the Matter of Union Electric Company)
d/b/a AmerenUE for Authority to File Tariffs)
Increasing Rates for Electric Service)
Provided to Customers in the Company's)
Missouri Service Area.)

Case No. ER-2007-0002

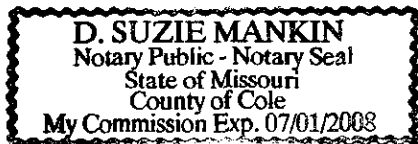
AFFIDAVIT OF JEREMY K. HAGEMEYER

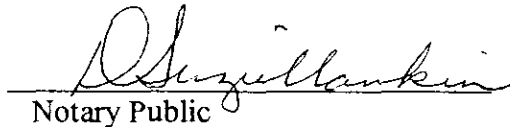
STATE OF MISSOURI)
) ss.
COUNTY OF COLE)

Jeremy K. Hagemeyer, of lawful age, on his oath states: that he has participated in the preparation of the foregoing Direct Testimony in question and answer form, consisting of 11 pages to be presented in the above case; that the answers in the foregoing Direct Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.


Jeremy K. Hagemeyer

Subscribed and sworn to before me this 14th day of December, 2006.




Notary Public

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DIRECT TESTIMONY
OF
JEREMY K. HAGEMEYER
UNION ELECTRIC COMPANY,
d/b/a AmerenUE
CASE NO. ER-2007-0002

EXECUTIVE SUMMARY..... 2
ELECTRIC SERVICE REVENUES 3
ADVERTISING..... 5
INSURANCE..... 8
UNCOLLECTIBLES..... 9
DUES AND DONATIONS 10
LEASES..... 10
THIRD PARTY PAY STATIONS 10

1
2
3
4
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DIRECT TESTIMONY
OF
JEREMY K. HAGEMEYER
UNION ELECTRIC COMPANY,
d/b/a AmerenUE
CASE NO. ER-2007-0002

Q. Please state your name and business address.

A. Jeremy K. Hagemeyer, 9900 Page Avenue, Suite 103, Overland, MO, 63132.

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

A. I am employed by the Missouri Public Service Commission (MPSC or Commission) as a Utility Regulatory Auditor III.

Q. Please describe your educational background.

A. I graduated from Southwest Missouri State University, receiving a Bachelor of Science in Accounting in May 2001.

Q. Please describe your duties while employed by the Commission.

A. I have assisted with audits and examinations of the books and records of public utility companies operating within the state of Missouri.

Q. Have you previously filed testimony before this Commission?

A. Yes. Please refer to Schedule 1, attached to this testimony.

Q. Did you make an examination and analysis of the books and records of Union Electric Company d/b/a AmerenUE (AmerenUE or Company) in regards to matters raised in this case?

A. Yes, in conjunction with other members of the Commission's Staff (Staff). I reviewed Staff and other parties' data request responses in this case, the general ledger,

1 | outside auditor workpapers, prior case files, workpapers for this case and Case No.
2 | EC-2002-1, monthly financial reports and past Commission rulings.

3 | **EXECUTIVE SUMMARY**

4 | Q. What matters will you address in your testimony?

5 | A. I will address electric service revenues, advertising, insurance, uncollectibles,
6 | dues and donations, leases and third party pay station expenses.

7 | Q. What knowledge, skill, experience, training or education do you have in these
8 | matters?

9 | A. I have reviewed the filed testimony, schedules, workpapers and data request
10 | responses regarding these issues in this case. I have also reviewed documents from previous
11 | rate cases involving both the electric and gas operations in the Missouri territory of
12 | AmerenUE and rate cases of other gas and electric companies on the issues I will be
13 | addressing. In addition, I have relied on the accounting training I have received during
14 | college and the training I received through classes and seminars in utility regulation. I also
15 | have engaged in discussions with and received guidance and in-house training from my
16 | supervisors with regard to these issues in general and for this Company.

17 | Q. What adjustments are you sponsoring in this case?

18 | A. I am sponsoring the following adjustments in Accounting Schedule 10,
19 | Adjustments to Income Statement:

20	Revenues	S-1.1, S-1.3, S-1.6 and S-1.8
21	Advertising	S-14.7 and S-17.15
22	Insurance	S-17.12
23	Uncollectibles	S-13.6
24	Dues and Donations	S-6.6, S-12.5, S-15.5 and S-16.5
25	Leases	S-11.5 and S-17.10
26	Third Party Pay Stations	S-13.7

1 | **ELECTRIC SERVICE REVENUES**

2 | Q. Please describe the adjustments you are sponsoring to revenue.

3 | A. I am sponsoring an adjustment to annualize the growth in customers that
4 | occurred during the twelve months ended June 30, 2006. I am also sponsoring revenue
5 | related adjustments to remove gross receipts tax and unbilled revenues. I am also sponsoring
6 | an adjustment to remove billings in excess of twelve months for a customer in the Large
7 | Transmission Service class.

8 | Q. How was the Revenue adjustment S-1.6 for growth calculated?

9 | A. A growth adjustment was calculated for the tariff rate classes of
10 | residential (1M), small general service (2M), large general service (3M) and small primary
11 | service (4M). Each of these rate classes has two or more sub-classes. Each of the sub-classes
12 | was evaluated individually.

13 | Staff began by recalculating test year revenues to reflect the actual test year customers
14 | and usage. This eliminates the effect of any billing adjustments that might have occurred in
15 | the test year. Staff then adjusted these revenues to reflect normal weather. The revenues
16 | were then adjusted to reflect 365 days of usage. Please refer to the testimony of Staff
17 | witnesses James A. Busch, Shawn E. Lange and Curt Wells for further discussion of these
18 | adjustments.

19 | This adjusted revenue level is the base amount from which the Staff made its growth
20 | adjustments. Staff examined historical as well as current test year data for customer counts in
21 | order to assess whether there was a pattern of growth. In the case of the 1M and 1M Time of
22 | Use customers, Staff saw a trend and annualized to the June 30, 2006 level of customers.
23 | When looking at the 2M customers, Staff found clear trends in all but one of the sub-classes

1 of customers. For the trending 2M sub-classes, Staff also annualized to the June 30, 2006
2 level of customers. In the case of the 2M Unmetered with no customer charge class, the Staff
3 saw no discernible trend and did not propose any changes to the test year level of customers.
4 Staff saw a trend in both sub-classes of 3M customers and annualized to the June 30, 2006
5 level of customers. In half of the 4M sub-classes, Staff saw a trend in customer levels and
6 annualized to the June 30, 2006 customer volume. For the other 4M sub-classes, Staff
7 believes that test year customer volumes are appropriate.

8 Once Staff determined the appropriate customer levels, Staff priced out the annualized
9 revenues, taking into account the adjustments proposed by Staff witnesses Lange and Busch.

10 Q. Please explain adjustments S-1.3 and S-29.1.

11 A. Adjustment S-1.3 removes gross receipts tax (GRT) from booked revenues.
12 The Company acts as a collector for taxes imposed by municipalities or other taxing
13 jurisdictions on utility services. The GRT included on a customer's bill is collected by the
14 Company which, in turn, remits the collections to the appropriate taxing jurisdiction. The
15 GRT included on a customer's bill is recorded as revenue on the books of the Company with a
16 corresponding charge to GRT expense. Theoretically, the revenue and expense offset one
17 another and therefore have no effect on net income. However, the expense accrual for GRT
18 does not always match perfectly the GRT included in revenue. Eliminating the GRT recorded
19 in revenue through adjustment S-1.3 and the GRT recorded in expense through the companion
20 Adjustment S-29.1 assures that GRT will have no impact on net income or revenue
21 requirement.

22 Q. Why was adjustment S-1.1 to eliminate the test year unbilled revenue
23 necessary?

1 A. The recording of unbilled revenue on the books is an attempt to recognize the
2 sales of electricity that have occurred, but have not actually been billed to the customer.
3 Since the Staff has re-priced the actual billing determinants and adjusted revenues to assure
4 that it includes only 365 days of revenue, and since the revenues have been restated to a billed
5 basis, it is unnecessary to recognize unbilled revenue. Therefore, Staff has removed unbilled
6 revenue from its case.

7 Q. Please explain adjustment S.1-8.

8 A. This adjustment removes the revenues associated with billings in excess of
9 12 months for a customer in the Large Transmission Service class (12M). This charge is
10 calculated and billed on an annual basis for the previous 12 months of service. The revenue
11 on the Company's books includes thirteen months of this charge.

12 Q. Do you have any additional revenue adjustments?

13 A. No, not at this time. Staff is waiting for more information related to the
14 revenue associated with Meramec Terminal operations. Upon receipt of this information,
15 Staff may wish to propose an additional revenue adjustment.

16 **ADVERTISING**

17 Q. Please explain adjustments S-14.7 and S-17.15.

18 A. These adjustments restate the test year advertising levels to reflect allowable
19 advertising expense.

20 Q. Please explain the history of such adjustments before the Commission.

21 A. The Commission, in its Report and Order for Case Nos. EO-85-185 and
22 EO-85-224 involving Kansas City Power & Light Company (KCPL Report and Order),
23 adopted the following treatment which separates advertisements into five categories and

1 provides separate rate treatment for each category. The five categories of advertisements
2 recognized by the Commission for purposes of this approach are:

- 3 (1) General – advertising that is useful in the provision of adequate service;
- 4 (2) Safety – advertising which conveys the ways to use the Company’s
5 service safely and to avoid accidents;
- 6 (3) Promotional – advertising used to encourage or promote the use of the
7 particular commodity the utility is selling;
- 8 (4) Institutional – advertising used to improve or retain the Company’s
9 public image; and
- 10 (5) Political – advertising associated with political issues.

11 The Commission adopted these categories for advertisements because it believed that
12 a utility’s revenue requirement should: (1) always include general and safety ads, provided
13 such costs are reasonable; (2) never include the cost of institutional or political ads;
14 and (3) include the cost of promotional ads only to the extent that the utility can provide
15 cost-justification for the ads (KCPL Report and Order, pp. 50–51).

16 Q. What examination has the Staff performed in relation to the Company’s
17 advertising expenditures?

18 A. The Staff performed an advertisement-by-advertisement review of the
19 advertisements provided by the Company in response to Data Request No. 94, for advertising
20 cost charged to Missouri during the test year ending June 30, 2006. Schedule 2 attached to
21 my direct testimony includes the Staff’s classification of the radio and print advertising and a
22 corresponding copy of each of the advertisements that were charged to Missouri during the
23 test year. Page two of Schedule 2 also shows the Staff’s classification of television

Direct Testimony of
Jeremy K. Hagemeyer

1 advertising. Copies of these advertisements are available on a CD, but were not included on
2 Schedule 2. Finally, I have not received a copy of two television advertisements, referred to
3 as "TV Ad 8" and "TV Ad 9" on my Schedule 2. The Staff is currently disallowing the cost
4 of these two advertisements, but may modify its position upon receipt of these ads.

5 Q. How did the Staff determine each advertisement's classification under the
6 standard established by the KCPL Report and Order?

7 A. Each advertisement was reviewed to determine which of the following
8 "primary messages" the advertisement was designed to communicate: (1) the dissemination
9 of information necessary to obtain safe and adequate service (general, safety); (2) the
10 promotion of a particular product or service (promotional); (3) the enhancement of the
11 Company's image (institutional); or (4) the endorsement of a political candidate or message
12 (political).

13 Q. Has the Staff used all of the Commission's classifications in the segregation
14 and review of AmerenUE's advertisements?

15 A. No. AmerenUE did not submit, nor is the Staff aware of, any advertisements
16 of a political nature.

17 Q. How has the Staff treated general advertising?

18 A. The Staff made no adjustment to the Company's test year expense associated
19 with Staff's categorized general advertising. An example of advertisements that the Staff
20 considers to be in the general advertising category is found on the attached Schedule 2-15.

21 Q. How has the Staff treated safety advertising?

22 A. The Staff included in the cost of service all of the advertising it categorized as
23 safety. Safety advertising conveys to the customer ways to deal with electricity and natural

Direct Testimony of
Jeremy K. Hagemeyer

1 gas in a safe manner and also to avoid accidents. An example of the Company's safety
2 advertisements can be found on the attached Schedule 2-45.

3 Q. How has the Staff treated promotional advertising?

4 A. As previously defined, advertisements that encourage or promote the use of a
5 particular form of the Company's product or service are classified as promotional advertising.
6 An example of Company advertising the Staff has classified as promotional is found on
7 Schedule 2-41. The expenses for all promotional advertisements recorded above-the-line by
8 the Company were removed from the Staff's cost of service calculation through adjustments
9 S-14.7 and S-17.15.

10 Q. Why did Staff remove these promotional advertisements from the Company's
11 cost of service?

12 A. The Company does not track any increase in revenues that may be the result of
13 promotional advertising and did not provide cost justification for these advertisements.

14 Q. How has the Staff treated institutional advertising?

15 A. Institutional advertising is designed to enhance the Company's public image.
16 The Staff asserts that this form of advertising is not necessary for the Company to provide
17 safe and adequate service, and therefore, should not be included in the cost of service. The
18 Staff believes that this type of image enhancement advertising only serves to benefit the
19 shareholders of the utility. An example of Company advertisements the Staff has classified as
20 institutional is found on the attached Schedule 2-58. Adjustments S-14.7 and S-17.15
21 remove the expenses for the institutional advertisements from the Staff's cost of service.

22 **INSURANCE**

23 Q. Please explain your adjustment to Insurance.

1 A. Adjustment S-17.12 was made to annualize the Company's cost of insurance,
2 which is charged to the Federal Energy Regulatory Commission (FERC), Uniform System of
3 Accounts Nos. 924 and 925.

4 Q. How did Staff determine the level of insurance premiums to include in its cost
5 of service?

6 A. The Staff based its annualization of the cost of insurance on the most current
7 insurance premiums in effect on June 30, 2006. Staff reduced this annualized level
8 of insurance by the amount of Nuclear Electric Insurance Limited (NEIL) insurance related
9 to replacement power. This disallowance was ordered by the Commission in Case No.
10 EC-87-114. Staff believes that the criteria that must be met to receive proceeds from this
11 policy are excessive and unlikely to be met. Staff made a corresponding reduction in the
12 Missouri excise tax associated with NEIL insurance in adjustment S-31.2.

13 **UNCOLLECTIBLES**

14 Q. Please explain adjustment S-13.6.

15 A. This adjustment annualizes uncollectibles expense based on adjusted test year
16 net write-offs. Test year net write-offs were adjusted to shift recoveries of gas write-offs from
17 electric to gas operations. The response to Staff Data Request No. 54 and subsequent
18 discussions with Company personnel indicated that there were no gas recoveries booked to
19 gas operations during the test year and the three prior years. These recoveries were instead
20 booked to electric operations. The Staff adjusted the electric recoveries by removing an
21 amount equal to the actual gas recoveries for the last annual period that was available, the
22 twelve months ending September 30, 2002. Company has indicated that it will resume
23 booking gas recoveries to gas operations in the near future.

1 **DUES AND DONATIONS**

2 Q. Please explain adjustments S-6.6, S-12.5, S-15.5, and S-16.5.

3 A. Staff adjustments S-6.6, S-12.5, S-15.5, and S-16.5 remove various dues,
4 donations and miscellaneous items expensed by the Company during the test year from the
5 cost of service. In the past it has been the Commission's position to disallow dues and
6 donations that: (1) provided no direct, quantifiable benefit to the ratepayer, (2) were not
7 necessary in providing safe and adequate service to the ratepayer, and (3) represented an
8 involuntary contribution on the part of the ratepayer to an organization. The Staff contends
9 that although the Company's management may choose to make these types of expenditures,
10 the cost should be borne by the shareholder, not the ratepayer.

11 **LEASES**

12 Q. Please explain your adjustments related to leases, S-11.5 and S-17.10.

13 A. These adjustments annualize the expense related to leases. Staff examined
14 lease contracts that were in effect as of June 30, 2006 for electric operations, and as of
15 September 30, 2006, for gas operations. The amount paid for leases during the test year was
16 adjusted to reflect the annual contracted amount in effect for each operation as of their
17 respective date described above.

18 **THIRD PARTY PAY STATIONS**

19 Q. Please explain your adjustment related to third party pay stations, S-13.7.

20 A. This adjustment increases expense related to third party pay stations. When a
21 customer pays either their electric or gas bill at a third party pay station, AmerenUE must

Direct Testimony of
Jeremy K. Hagemeyer

1 remit a small fee related to this payment. Shortly before the test year began, AmerenUE
2 opted to no longer pay this fee. While they did pay a small monthly amount for various
3 services, there were no commissions paid to the agents that accepted customer payments and
4 the payments to APS/Checkfree, the company that administered the third party pay stations,
5 were drastically reduced. The result of this non-payment was an increase in the customer
6 convenience fee. In an agreement with the Staff of the MPSC, AmerenUE stated that it would
7 resume payment of the third party pay station fee and the fees that customers paid decreased
8 as of June 1, 2006. The fees paid by AmerenUE increased as of July 2006.

9 Q. Please explain how Staff calculated the annualized level of expense associated
10 with third party pay stations.

11 A. Staff averaged the level of customers paying at the pay stations for May of
12 2005 and June 2005 and then multiplied this average by 12 in order to arrive at an annualized
13 level. May of 2005 was the last month in which Ameren paid the fees to APS/Checkfree as a
14 result of the agents collecting the payments. June was the first month in which customers
15 paid the larger customer convenience fee. Staff averaged these two months because any
16 person who had the ability to pay their June 2005 bill early, could pay in May and avoid the
17 fee increase. Averaging these two months provides a reasonable monthly level of customers
18 paying at third party pay stations. This customer level was then multiplied by the
19 APS/Checkfree fee per transaction and fees paid to the agents as of May 2005. Staff's
20 annualized level of expense was then compared to the actual fees paid to APS/Checkfree
21 during the test year to calculate the adjustment amount.

22 Q. Does this conclude your testimony?

23 A. Yes, it does.

CASE PROCEEDING PARTICIPATION

JEREMY K. HAGEMEYER

PARTICIPATION		TESTIMONY
COMPANY	CASE NO.	ISSUES
Atmos Energy Corporation	GR-2006-0387	Direct – Employee Benefits including Pensions and OPEBs; Incentive Compensation & Katrina Bonus; Injuries and Damages; Insurance; Lobbying; Advertising; Dues, Donations and Miscellaneous Expenses
Missouri-American Water Company	WR-2003-0500 and WC-2004-0168	Direct – Payroll, Payroll-Related Benefits; Rents, Leases and Software Licenses; Rate Case Expense; PSC Assessment; Governmental Affairs/ Lobbying Rebuttal – Employee Expense; Relocation Expense; Customer Service Bonus Surrebuttal – Employee Expense; Relation Expense; Equipment Leases; Annual Incentive Plan; Customer Service Bonus; Lobbying Expense
Laclede Gas Company	GR-2002-356	Direct – Plant and Reserve; Other Rate Base and Related Expense (Except Cash Working Capital); Depreciation Expense; Dues, Donations, Membership Fees and Miscellaneous Expense

ER-2007-0002					
Advertising					
From data request 94					
Sch #	Ad	Ad Total \$	Classification	Disallowed	Account
2-3	Ashland Substation Ribbon Cutting	328	Institutional	328.00	909
2-4	Energy Savings are just a click away	599	General		909
2-5	More Power To You	300	Institutional	300.00	909
2-6	For Electric Service, call	565.18	General		930
2-7	More Power To You	565.18	Institutional	565.18	930
2-8	More Power To You	565.18	Institutional	565.18	930
2-9	Power is Nothing Without Passion	565.18	Institutional	565.18	930
2-10	The BioAdvantage	565.18	Promotional	565.18	930
2-11	More Power To You	565.18	Institutional	565.18	930
2-12	More Power To You	565.18	Institutional	565.18	930
2-13	More Power To You	565.18	Institutional	565.18	930
2-14	A fluctuating energy bill is great if you have a fluctuating paycheck	565.18	General		930
2-15	AmerenUE's Shoreline Management Program	625	General		930
2-16	Meet Some of the community's most powerful building blocks	2295	Promotional	2,295.00	909
2-17	AmerenUE Customers Can Now Make Their Energy Payments at	565.18	General		930
2-18	DollarMore Summer 2005 Campaign	59,856.75	General		909
2-19	Direct Pay Campaign	25067	General		909
2-20	Home show	44,028.82	General		909
2-21	Weather Radio Promo	22524	General		909
2-22	Free Now - Weather Radio Campaign	5631	General		909
2-23	Reliable, affordable electricity	59,856.75	Institutional	59,856.75	909
2-24	Customer Satisfaction	59,856.75	Institutional	59,856.75	909
2-25	Customer Satisfaction	59,856.75	Institutional	59,856.75	909
2-26	Customer Satisfaction	375	Institutional	375.00	930
2-27	Customer Satisfaction	1710	Institutional	1,710.00	930
2-28	Customer Satisfaction	14200	Institutional	14,200.00	930
2-29	Reliable, affordable electcncty	2365	Institutional	2,365.00	909
2-30	Meet Some of the community's most powerful building blocks	1866	Promotional	1,866.00	909
2-31	Meet Some of the community's most powerful building blocks	2464	Promotional	2,464.00	909
2-32	Where were you when you first fell in love	21773	Institutional	21,773.00	909
2-33	Power is Nothing Without Passion	3,417.42	Institutional	3,417.42	909
2-34	Power is Nothing Without Passion	10,355.83	Institutional	10,355.83	909
2-35	Direct Pay Campaign	59,856.75	General		909
2-36	Direct Pay Campaign	59,856.75	General		909
2-37	Not all your supporters at Ameren are on poles	32,363.79	Institutional	32,363.79	909
2-38	Some of us are here to keep your power up	32,363.79	Institutional	32,363.79	909
2-39	Energy conservation starts in our halls and ends in yours	32,363.79	General		909
2-40	Everyone grew up building with logs	165	Institutional	165.00	909
2-41	Everyone grew up building with logs	565.18	Promotional	565.18	930
2-42	A fluctuating energy bill is great if you have a fluctuating paycheck	20,365.18	General		909
2-43	Spring brings	3336	Safety		909
2-44	It's springtime and love is in the air	3336	Safety		909
2-45	Keep children away from outlets	11940	Safety		909
2-46	It won't cost you anything to call before you dig	1953.67	Safety		909GAS
2-47	If you smell rotten eggs	1953.67	Safety		909GAS
2-48	If you smell rotten eggs	1953.67	Safety		909GAS
2-49	Louie the lightning bug	No Cost	Safety	No Cost	No Cost
2-50	Keep children away from outlets	3336	Safety		909
2-51	It's springtime and love is in the air	3336	Safety		909
2-52	Pole workers	59,856.75	Institutional	59,856.75	930
2-53	Who would go out on a night like this	565.18	Institutional	565.18	930
2-54	Logo Ad	565.18	Institutional	565.18	930
2-55	Logo Ad	565.18	Institutional	565.18	930
2-56	More Power To You	565.18	Institutional	565.18	930
2-57	More Power To You	565.18	Institutional	565.18	930
2-58	More Power To You	565.18	Institutional	565.18	930
2-59	More Power To You	565.18	Institutional	565.18	930
2-60	More Power To You	565.18	Institutional	565.18	930
2-61	Happy holidays	565.18	Institutional	565.18	930
2-62	Power is Nothing Without Passion	565.18	Institutional	565.18	930
2-63	May your blessings be many on this holiday of thanks	565.18	Institutional	565.18	930
2-64	May your blessings be many on this holiday of thanks	565.18	Institutional	565.18	930
2-65	May your holidays be bright	565.18	Institutional	565.18	930
2-66	May your holidays be bright	565.18	Institutional	565.18	930
2-67	Power is Nothing Without Passion	565.18	Institutional	565.18	930
2-68	Logo Ad	565.18	Institutional	565.18	930
2-69	Who would go out on a night like this	565.18	Institutional	565.18	930
2-70	365. And then some	565.18	Institutional	565.18	930
2-71	Great Leader	825	Institutional	825.00	909

Sch #	Ad	Ad Total \$	Classification	Disallowed	Account
2-72	Whoever said one man can't	Complimentary	Institutional	Complimentary	Complimentary
2-73	Endless supply of Energy	655	Institutional	655.00	909
2-74	Whoever said one man can't	4429	Institutional	4,429.00	909
2-75	Ameren Logo	2500	Institutional	2,500.00	930
2-76	Ameren Logo	2500	Institutional	2,500.00	931
2-77	Ameren Logo	2500	Institutional	2,500.00	932
2-78	Power is Nothing Without Passion	565.18	Institutional	565.18	930
2-79	Congratulations to One of Our Top Employees	4429	Institutional	4,429.00	909
2-80	Celebrating Diversity	Complimentary	Institutional	Complimentary	Complimentary
2-81	Lady	171	Institutional	171.00	930
2-82	Line worker	171	Institutional	171.00	930
2-83	Man in sweater	171	Institutional	171.00	930
2-84	Ameren 365. And then Some	171	Institutional	171.00	930
2-85	Rolling up our sleeves	171	Institutional	171.00	930
2-86	Reliable Power. Reliable People.	171	Institutional	171.00	930
2-87	Line worker	171	Institutional	171.00	930
2-88	Larry	171	Institutional	171.00	930
2-89	Lady	171	Institutional	171.00	930
2-90	Holding down your costs	171	Institutional	171.00	930
2-91	Low costs. Broad shoulders.	16320	Institutional	16,320.00	930
2-92	Affordable electricity. All in a day's work	16320	Institutional	16,320.00	930
2-93	Delivering low-cost electricity through it all	16320	Institutional	16,320.00	930
2-94	Delivering low-cost electricity through it all	16320	Institutional	16,320.00	930
2-95	Delivering low-cost electricity through it all	16320	Institutional	16,320.00	930
2-96	Reminds you to give generously to the Salvation army	25067	Institutional	25,067.00	909
2-97	You. Our ultimate energy source	Complimentary	Institutional	Complimentary	Complimentary
2-98	Reliable, affordable electricity	No Cost	Institutional	No Cost	No Cost
2-99	More Power To You	565.18	Institutional	565.18	930
2-100	More Power To You	565.18	Institutional	565.18	930
2-101	Power is Nothing Without Passion	565.18	Institutional	565.18	930
TVad1	Louie - Play it safe around electricity	2321.67	Safety		909
TVad2	Louie - Play it safe around power lines	2321.67	Safety		909
TVad3	Louie - When lines are down don't you hang around	2321.67	Safety		909
TVad4	What Reliability Feels Like	129104.46	Institutional	129,104.46	909
TVad5	What Reliability Looks Like	129104.46	Institutional	129,104.46	909
TVad6	What Reliability Sounds Like	129104.46	Institutional	129,104.46	909
TVad7	KMIZ Weathering the Storm - To the rescue	1700	Institutional	1,700.00	909
TVad8	Education	89,645.00	Haven't Seen	89,645.00	909
TVad9	Dollar more	46,381.76	Haven't Seen	46,381.76	909
		1,404,559.00		896,252.66	