



March 13, 2015

The Honorable Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, DC 20426

Re: *Union Electric Company d/b/a Ameren Missouri, Docket No. ER15-____-000*
Informational Filing of Annual Formula Rate Update

Dear Secretary Bose:

Pursuant to the Federal Energy Regulatory Commission's ("Commission") orders in Docket Nos. EL12-35¹ and ER13-2379² and the formula rate protocols set forth in Attachment O of the Midcontinent Independent System Operator, Inc.'s ("MISO") Open Access Transmission, Energy and Operating Reserve Markets Tariff ("Tariff"), Union Electric Company ("Ameren Missouri"), submits for informational purposes this letter and supporting materials ("Informational Filing") that reflect Ameren Missouri's Annual Transmission Revenue Requirement effective June 1, 2014 under Attachment O of the MISO Tariff. The Annual Transmission Revenue Requirement is based on actual cost data for calendar year 2013 as reported in Ameren Missouri's 2013 FERC Form 1, pursuant to the Commission-approved formula rate contained in Attachment O of the MISO Tariff.

I. BACKGROUND

In its May 2012 Order, the Commission initiated an investigation pursuant to section 206 of the Federal Power Act, 16 U.S.C. § 824e, to determine whether the formula rate protocols in MISO's Tariff are sufficient to ensure just and reasonable rates.³ After considering briefs filed by several parties, the Commission issued its May 2013 Order, finding that the formula rate protocols contained in MISO's Tariff are insufficient to ensure just and reasonable rates, and directing MISO and the identified MISO transmission owners to file revised formula rate protocols to enhance the scope of participation by interested parties, increase transparency in the information provided to interested

¹ *Midwest Indep. Transmission Sys. Operator, Inc.*, 139 FERC ¶ 61,127 (2012) ("May 2012 Order"), *order on investigation*, 143 FERC ¶ 61,149 (2013) ("May 2013 Order").

² *Midwest Indep. Transmission Sys. Operator, Inc.*, 146 FERC ¶ 61,212 (2014) ("March 2014 Order"), *reh'g denied*, 150 FERC ¶ 61,024 (2015).

³ May 2012 Order at P 1.

parties, adopt procedures by which interested parties can challenge a transmission owner's implementation of its formula rate, and establish a requirement that MISO and transmission owners make an annual informational filing with the Commission.⁴

With regard to the annual informational filing, the Commission required the submission of "annual informational filings of [each transmission owner's] formula rate updates . . . following the time period allowed for parties to review the updates and for transmission owners to respond to information and document requests."⁵ The Commission stressed that these filings would "be just that, informational,"⁶ that they "are not themselves rates and do not constitute changes in the underlying rate itself."⁷

In its March 2014 Order, the Commission "require[d] all MISO transmission owners to submit informational filings in separate docket numbers"⁸ and stated that "formal challenges should be filed in the same docket as the informational filing."⁹ The Commission also "direct[ed] MISO to provide notification of the filing through the email 'exploder' list to be maintained by MISO, and by posting the docket number assigned to each transmission owner's informational filing on the MISO website and [Open Access Same-Time Information System ("OASIS")] within five days of such filing."¹⁰

II. INFORMATIONAL FILING

Section VI of the formula rate protocols set forth in Attachment O of the MISO Tariff provides that, by March 15 of each year, Ameren Missouri shall submit an annual informational filing to the Commission including information that is reasonably necessary to determine:

1. That input data under the formula rate are properly recorded in the underlying workpapers;
2. That Ameren Missouri has properly applied the formula rate and the protocol procedures;
3. The accuracy of data and the consistency with the formula rate of the Actual Transmission Revenue Requirement and rates under review; and

⁴ May 2013 Order at PP 1, 17-18.

⁵ *Id.* at P 92.

⁶ *Id.* at P 92 n.142.

⁷ *Id.* at P 85.

⁸ March 2014 Order at P 71.

⁹ *Id.* at P 70; *see also id.* at P 113 ("We also direct the MISO Transmission Owners to propose Tariff revisions to clarify that formal challenges should be filed in the informational filing dockets.").

¹⁰ *Id.* at P 71.

4. The extent of accounting changes that affect the formula rate inputs.

The protocols also require that the informational filing must describe any corrections or adjustments made during the information exchange and informal challenge periods, and must describe all aspects of the formula rate or its inputs that are the subject of an ongoing dispute under the informal or formal challenge procedures. Section IV.F of the formula rate protocols specifies that any changes or adjustments to the annual update resulting from the information exchange and informal challenge processes that are agreed to by Ameren Missouri will be reported in the informational filing and will be reflected in the annual update for the following rate year.

In response to these requirements, Ameren Missouri provides the following:

- Attachment A: Populated formula rate template showing Ameren Missouri's actual transmission revenue requirement effective June 1, 2014.
- Attachment B: Supporting documentation and workpapers for all inputs that are not otherwise available in Ameren Missouri's FERC Form 1.
- Attachment C: List of accounting changes that affect the formula rate inputs.
- Attachment D: Corrections or adjustments made during the information exchange or informal challenge process.
- Attachment E: List of all aspects of the formula rate and its inputs that are subject to an ongoing dispute under the informal or formal challenge procedures.

The Attachment O formula rate protocols require that Ameren Missouri's Annual Update be posted on MISO's website and OASIS by June 1 of each year (or the next business day if June 1 falls on a weekend or Commission holiday) and that MISO provide notice of such posting within ten days. The posting of the Annual Update triggers the commencement of the information exchange period and challenge period under the Attachment O protocols. Interested Parties had until December 2, 2014 to submit information requests, and Ameren Missouri was required to make a good faith effort to respond to all requests within fifteen business days, but by no later than January 10, 2015. Interested Parties had until February 2, 2015 to submit informal challenges to Ameren Missouri, and Ameren Missouri was required to make a good faith effort to respond to all informal challenges within twenty business days, but by no later than February 28, 2015. Under the Attachment O protocols, Interested Parties have until April 15, 2015 to file formal challenges with the Commission. Ameren Missouri has complied with all of these procedures.

The following table summarizes Ameren Missouri's compliance with specific deadlines set forth in the protocols:

Due Date	Activity	Date Activity Completed
June 2, 2014 ¹¹	Calculate Annual Transmission Revenue Requirement/Annual Update and provide to MISO for posting/distribution	May 29, 2014
10 Days After Posting	MISO provides notice to exploder list	May 30, 2014
September 1, 2014	Hold annual open meeting	August 18, 2014
November 3, 2014 ¹²	Hold joint informational meeting on regionally cost-shared projects	October 16, 2014

III. NOTICE

In accordance with Section VI.A of the Attachment O formula rate protocols, Ameren Missouri will notify MISO of this filing and provide the docket number for posting on the MISO website and OASIS and notification via MISO's email exploder list within five days.

IV. CONCLUSION

Please contact the undersigned if you have any questions regarding this submission.

Respectfully submitted,

/s/ Joseph M. Power

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Attachments

¹¹ Because June 1, 2014 fell on a Sunday, the deadline for posting of the annual update was Monday, June 2, 2014, pursuant to Section II.C of the formula rate protocols.

¹² Because November 1, 2014 fell on a Saturday, the deadline for holding an annual joint informational meeting for regionally cost-shared projects was Monday, November 3, 2014, pursuant to Section II.F of the formula rate protocols.

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2013

Ameren Missouri

Line No.				Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)			\$ 97,776,695
	REVENUE CREDITS (Note T)	Total	Allocator	
2	Account No. 454 (page 4, line 34)	507,171	TP 1.00000	507,171
3	Account No. 456.1 (page 4, line 37)	8,583,918	TP 1.00000	8,583,918
4	Revenues from Grandfathered Interzonal Transactions	0	TP 1.00000	0
5	Revenues from service provided by the ISO at a discount	0	TP 1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)			9,091,089
7	NET REVENUE REQUIREMENT (line 1 minus line 6)			\$ 88,685,606
	DIVISOR			
8	Average of 12 coincident system peaks for requirements (RQ) service		(Note A)	6,420,570
9	Plus 12 CP of firm bundled sales over one year not in line 8		(Note B)	0
10	Plus 12 CP of Network Load not in line 8		(Note C)	479,737
11	Less 12 CP of firm P-T-P over one year (enter negative)		(Note D)	0
12	Plus Contract Demand of firm P-T-P over one year			0
13	Less Contract Demand from Grandfathered Interzonal Transactions over one year (enter negative) (Note S)			0
14	Less Contract Demands from service over one year provided by ISO at a discount (enter negative)			0
15	Divisor (sum lines 8-14)			6,900,307
16	Annual Cost (\$/kW/Yr) (line 7 / line 15)	12.852		
17	Network & P-to-P Rate (\$/kW/Mo) (line 16 / 12)	1.071		
		Peak Rate		Off-Peak Rate
18	Point-To-Point Rate (\$/kW/Wk) (line 16 / 52; line 16 / 52)	0.247		\$0.247
19	Point-To-Point Rate (\$/kW/Day) (line 16 / 260; line 16 / 365)	0.049 Capped at weekly		\$0.035
20	Point-To-Point Rate (\$/MWh) (line 16 / 4,160; line 16 / 8,760 times 1,000)	3.090 Capped at weekly and daily rates		\$1.467
21	FERC Annual Charge (\$/MWh) (Note E)	\$0.000 Short Term		\$0.000 Short Term
22		\$0.000 Long Term		\$0.000 Long Term

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2013

	(1)	(2)	Ameren Missouri	(3)	(4)	(5)
Line No.		Form No. 1 Page, Line, Col.		Company Total	Allocator	Transmission (Col 3 times Col 4)
	RATE BASE:					
	GROSS PLANT IN SERVICE (Note AA)					
1	Production	205.46.g		8,281,782,817	NA	
2	Transmission	207.58.g		829,297,144	TP	1.00000
3	Distribution	207.75.g		4,922,708,321	NA	
4	General & Intangible	205.5.g & 207.99.g		630,157,894	W/S	0.02264
5	Common	356.1		0	CE	0.02201
6	TOTAL GROSS PLANT (sum lines 1-5)			14,663,946,176	GP=	5.753%
	ACCUMULATED DEPRECIATION (Note AA)					
7	Production	219.20-24.c		3,481,544,794	NA	
8	Transmission	219.25.c		275,996,405	TP	1.00000
9	Distribution	219.26.c		2,267,926,444	NA	
10	General & Intangible	219.28.c & 200.21.c		288,762,361	W/S	0.02264
11	Common	356.1		0	CE	0.02201
12	TOTAL ACCUM. DEPRECIATION (sum lines 7-11)			6,314,230,003		
	NET PLANT IN SERVICE					
13	Production	(line 1- line 7)		4,800,238,023		
14	Transmission	(line 2- line 8)		553,300,739		
15	Distribution	(line 3 - line 9)		2,654,781,877		
16	General & Intangible	(line 4 - line 10)		341,395,533		
17	Common	(line 5 - line 11)		0		
18	TOTAL NET PLANT (sum lines 13-17)			8,349,716,173	NP=	6.719%
	ADJUSTMENTS TO RATE BASE (Note F)					
19	Account No. 281 (enter negative)	273.8.k		-73,479,571	NA	zero
20	Account No. 282 (enter negative)	275.2.k		-2,258,111,392	NP	0.06719
21	Account No. 283 (enter negative)	277.9.k		-104,119,122	NP	0.06719
22	Account No. 190	234.8.c		78,832,959	NP	0.06719
23	Account No. 255 (enter negative)	267.8.h		0	NP	0.06719
24	TOTAL ADJUSTMENTS (sum lines 19 - 23)			-2,356,877,126		
25	LAND HELD FOR FUTURE USE	214.x.d (Note G)		799,480	TP	1.00000
	WORKING CAPITAL (Note H)					
26	CWC	calculated		31,625,286		
27	Materials & Supplies (Note G)	227.8.c & .16.c		7,238,806	TE	0.95086
28	Prepayments (Account 165)	111.57.c		15,667,312	GP	0.05753
29	TOTAL WORKING CAPITAL (sum lines 26 - 28)			54,531,405		
30	RATE BASE (sum lines 18, 24, 25, & 29)			6,048,169,932		

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2013

Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Ameren Missouri Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
	O&M (Note BB)				
1	Transmission	321.112.b	58,895,625	TE 0.95086	56,001,557
1a	Less LSE Expenses included in Transmission O&M Accounts (Note V)		6,469,229	1.00000	6,469,229
2	Less Account 565	321.96.b	32,401,326	TE 0.95086	30,809,160
3	A&G	323.197.b	251,903,994	W/S 0.02264	5,704,062
4	Less FERC Annual Fees		0	W/S 0.02264	0
5	Less EPRI & Reg. Comm. Exp. & Non-safety Ad. (Note I)		19,671,926	W/S 0.02264	445,447
5a	Plus Transmission Related Reg. Comm. Exp. (Note I)		70,651	TE 0.95086	67,179
6	Common	356.1	0	CE 0.02201	0
7	Transmission Lease Payments		674,502	1.00000	674,502
8	TOTAL O&M (sum lines 1, 3, 5a, 6, 7 less lines 1a, 2, 4, 5)		253,002,291		24,723,464
	DEPRECIATION AND AMORTIZATION EXPENSE (Note AA)				
9	Transmission	336.7.b	17,447,184	TP 1.00000	17,447,184
10	General & Intangible	336.10.f & 336.1.f	27,312,490	W/S 0.02264	618,458
11	Common	336.11.b	0	CE 0.02201	0
12	TOTAL DEPRECIATION (sum lines 9 - 11)		44,759,674		18,065,642
	TAXES OTHER THAN INCOME TAXES (Note J)				
	LABOR RELATED				
13	Payroll	263.i	21,070,405	W/S 0.02264	477,114
14	Highway and vehicle	263.i	0	W/S 0.02264	0
	PLANT RELATED				
16	Property	263.i	137,295,155	GP 0.05753	7,898,117
17	Gross Receipts	263.i	144,791,842	NA zero	0
18	Other	263.i	1,515,582	GP 0.05753	87,186
19	Payments in lieu of taxes		0	GP 0.05753	0
20	TOTAL OTHER TAXES (sum lines 13 - 19)		304,672,984		8,462,417
	INCOME TAXES (Note K)				
21	$T=1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$		38.39%		
22	$\text{CIT}=(T/1-T) * (1-(\text{WCLTD}/R)) =$ where WCLTD=(page 4, line 27) and R= (page 4, line 30) and FIT, SIT & p are as given in footnote K.		43.95%		
23	$1 / (1 - T) =$ (from line 21)		1.6231		
24	Amortized Investment Tax Credit (266.8.f) (enter negative)		-5,102,591		
25	Income Tax Calculation = line 22 * line 28		246,471,597	NA	17,086,272
26	ITC adjustment (line 23 * line 24)		-8,281,898	NP 0.06719	-556,474
27	Total Income Taxes (line 25 plus line 26)		238,189,700		16,529,798
28	RETURN [Rate Base (page 2, line 30) * Rate of Return (page 4, line 30)]		560,779,878	NA	38,875,220
29	REV. REQUIREMENT (sum lines 8, 12, 20, 27, 28)		1,401,404,527		106,656,542
30	LESS ATTACHMENT GG ADJUSTMENT [Attachment GG, page 2, line 3, column 10] (Note W) [Revenue Requirement for facilities included on page 2, line 2, and also included in Attachment GG]		8,879,847		8,879,847
30a	LESS ATTACHMENT MM ADJUSTMENT [Attachment MM, page 2, line 3, column 14] (Note Y) [Revenue Requirement for facilities included on page 2, line 2, and also included in Attachment MM]		0		0
31	REV. REQUIREMENT TO BE COLLECTED UNDER ATTACHMENT O (line 29 - line 30 - line 30a)		1,392,524,680		97,776,695

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Ameren Missouri

SUPPORTING CALCULATIONS AND NOTES

Line	No.								
		TRANSMISSION PLANT INCLUDED IN ISO RATES							
	1	Total transmission plant (page 2, line 2, column 3)						829,297,144	
	2	Less transmission plant excluded from ISO rates (Note M)						0	
	3	Less transmission plant included in OATT Ancillary Services (Note N)						0	
	4	Transmission plant included in ISO rates (line 1 less lines 2 & 3)						829,297,144	
	5	Percentage of transmission plant included in ISO Rates (line 4 divided by line 1)				TP=		1.00000	
		TRANSMISSION EXPENSES							
	6	Total transmission expenses (page 3, line 1, column 3)						58,895,625	
	7	Less transmission expenses included in OATT Ancillary Services (Note L)						2,894,068	
	8	Included transmission expenses (line 6 less line 7)						56,001,557	
	9	Percentage of transmission expenses after adjustment (line 8 divided by line 6)						0.95086	
	10	Percentage of transmission plant included in ISO Rates (line 5)				TP		1.00000	
	11	Percentage of transmission expenses included in ISO Rates (line 9 times line 10)				TE=		0.95086	
		WAGES & SALARY ALLOCATOR (W&S)							
		Form 1 Reference	\$	TP		Allocation			
	12	Production 354.20.b	203,694,285	0.00		0			
	13	Transmission 354.21.b	6,616,167	1.00		6,616,167			
	14	Distribution 354.23.b	59,219,891	0.00		0		W&S Allocator	
	15	Other 354.24, 25, 26.b	22,654,249	0.00		0		(\$ / Allocation)	
	16	Total (sum lines 12-15)	292,184,592			6,616,167	=	0.02264	= WS
		COMMON PLANT ALLOCATOR (CE) (Note O)							
			\$			% Electric		W&S Allocator	
	17	Electric 200.3.c	14,374,185,828			(line 17 / line 20)		(line 16)	CE
	18	Gas 201.3.d	413,093,263			0.97206	*	0.02264	= 0.02201
	19	Water 201.3.e	0						
	20	Total (sum lines 17 - 19)	14,787,279,091						
		RETURN (R)							
								\$	
	21	Long Term Interest (117, sum of 62.c through 67.c)						\$203,745,468	
	22	Preferred Dividends (118.29c) (positive number)						\$ 3,420,178	
		Development of Common Stock:							
	23	Proprietary Capital (112.16.c)						3,993,720,427	
	24	Less Preferred Stock (line 28)						-80,759,500	
	25	Less Account 216.1 (112.12.c) (enter negative)						0	
	26	Common Stock (sum lines 23-25)						3,912,960,927	
			\$	%		Cost		Weighted	
	27	Long Term Debt (112, sum of 18.c through 21.c)	3,465,276,000	46%		(Note P)		0.0273	=WCLTD
	28	Preferred Stock (112.3.c)	80,759,500	1%				0.0005	
	29	Common Stock (line 26)	3,912,960,927	52%		0.1238		0.0649	
	30	Total (sum lines 27-29)	7,458,996,427					0.0927	=R
		REVENUE CREDITS							
		ACCOUNT 447 (SALES FOR RESALE)	(310-311)	(Note Q)				Load	
	31	a. Bundled Non-RQ Sales for Resale (311.x.h)						0	
	32	b. Bundled Sales for Resale included in Divisor on page 1						0	
	33	Total of (a)-(b)						0	
	34	ACCOUNT 454 (RENT FROM ELECTRIC PROPERTY) (Note R)						\$507,171	
		ACCOUNT 456.1 (OTHER ELECTRIC REVENUES) (Note U)	(330.x.n)						
	35	a. Transmission charges for all transmission transactions						\$23,105,506	
	36	b. Transmission charges for all transmission transactions included in Divisor on Page 1						\$5,023,633	
	36a	c. Transmission charges from Schedules associated with Attachment GG (Note X)						\$9,497,955	
	36b	d. Transmission charges from Schedules associated with Attachment MM (Note Z)						\$0	
	37	Total of (a)-(b)-(c)-(d)						\$8,583,918	

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2013

Ameren Missouri

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

- Note
Letter
- A Peak as would be reported on page 401, column d of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- B Labeled LF, LU, IF, IU on pages 310-311 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- C Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- D Labeled LF on page 328 of Form 1 at the time of the applicable pricing zone coincident monthly peaks.
- E The FERC's annual charges for the year assessed the Transmission Owner for service under this tariff.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory asset or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note K. Account 281 is not allocated.
- G Identified in Form 1 as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at page 3, line 8, column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111, line 57 in the Form 1.
- I Line 5 - EPRI Annual Membership Dues listed in Form 1 at 353.f, all Regulatory Commission Expenses itemized at 351.h, and non-safety related advertising included in Account 930.1. Line 5a - Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h.
- J Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T) (page 3, line 26).
- | | | | |
|--------|-------|--------|---|
| Inputs | FIT = | 35.00% | |
| | SIT = | 6.25% | (State Income Tax Rate or Composite SIT) |
| | p = | 50.00% | (percent of federal income tax deductible for state purposes) |
- L Removes dollar amount of transmission expenses included in the OATT ancillary services rates, including Account Nos. 561.1, 561.2, 561.3, and 561.BA.
- M Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- O Enter dollar amounts
- P Debt cost rate = long-term interest (line 21) / long term debt (line 27). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 28). ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC.
- Q Line 33 must equal zero since all short-term power sales must be unbundled and the transmission component reflected in Account No. 456.1 and all other uses are to be included in the divisor.
- R Includes income related only to transmission facilities, such as pole attachments, rentals and special use.
- S Grandfathered agreements whose rates have been changed to eliminate or mitigate pancaking - the revenues are included in line 4, page 1 and the loads are included in line 13, page 1. Grandfathered agreements whose rates have not been changed to eliminate or mitigate pancaking - the revenues are not included in line 4, page 1 nor are the loads included in line 13, page 1.
- T The revenues credited on page 1, lines 2-5 shall include only the amounts received directly (in the case of grandfathered agreements) or from the ISO (for service under this tariff) reflecting the Transmission Owner's integrated transmission facilities. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) which are not recovered under this Rate Formula Template.
- U Account 456.1 entry shall be the annual total of the quarterly values reported at Form 1, 330.x.n.
- V Account Nos. 561.4 and 561.8 consist of RTO expenses billed to load-serving entities and are not included in Transmission Owner revenue requirements.
- W Pursuant to Attachment GG of the Midwest ISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment GG.
- X Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment GG of the Midwest ISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment GG revenue requirements.
- Y Pursuant to Attachment MM of the Midwest ISO Tariff, removes dollar amount of revenue requirements calculated pursuant to Attachment MM.
- Z Removes from revenue credits revenues that are distributed pursuant to Schedules associated with Attachment MM of the Midwest ISO Tariff, since the Transmission Owner's Attachment O revenue requirements have already been reduced by the Attachment MM revenue requirements.
- AA Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- BB Schedule 10-FERC charges should not be included in O&M recovered under this Attachment O.

Formula Rate calculation

Rate Formula Template
Utilizing Attachment O Data

Ameren Missouri

To be completed in conjunction with Attachment O.

Line No.	(1)	(2) Attachment O Page, Line, Col.	(3) Transmission	(4) Allocator
1	Gross Transmission Plant - Total	Attach O, p 2, line 2 col 5 (Note A)	829,297,144	
2	Net Transmission Plant - Total	Attach O, p 2, line 14 and 23b col 5 (Note B)	553,300,739	
	O&M EXPENSE			
3	Total O&M Allocated to Transmission	Attach O, p 3, line 8 col 5	24,723,464	
4	Annual Allocation Factor for O&M	(line 3 divided by line 1 col 3)	2.98%	2.98%
	GENERAL AND COMMON (G&C) DEPRECIATION EXPENSE			
5	Total G&C Depreciation Expense	Attach O, p 3, lines 10 & 11, col 5 (Note H)	618,458	
6	Annual Allocation Factor for G&C Depreciation Expense	(line 5 divided by line 1 col 3)	0.07%	0.07%
	TAXES OTHER THAN INCOME TAXES			
7	Total Other Taxes	Attach O, p 3, line 20 col 5	8,462,417	
8	Annual Allocation Factor for Other Taxes	(line 7 divided by line 1 col 3)	1.02%	1.02%
9	Annual Allocation Factor for Expense	Sum of line 4, 6, and 8		4.08%
	INCOME TAXES			
10	Total Income Taxes	Attach O, p 3, line 27 col 5	16,529,798	
11	Annual Allocation Factor for Income Taxes	(line 10 divided by line 2 col 3)	2.99%	2.99%
	RETURN			
12	Return on Rate Base	Attach O, p 3, line 28 col 5	38,875,220	
13	Annual Allocation Factor for Return on Rate Base	(line 12 divided by line 2 col 3)	7.03%	7.03%
14	Annual Allocation Factor for Return	Sum of line 11 and 13		10.01%

Formula Rate calculation

Rate Formula Template
Utilizing Attachment O Data

Ameren Missouri

Page 2 of 2

Network Upgrade Charge Calculation By Project

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Project Name	MTEP Project Number	Project Gross Plant	Annual Allocation Factor for Expense	Annual Expense Charge	Project Net Plant	Annual Allocation Factor for Return	Annual Return Charge	Project Depreciation Expense	Annual Revenue Requirement	True-Up Adjustment	Network Upgrade Charge
			(Note C)	(Page 1 line 9)	(Col. 3 * Col. 4)	(Note D)	(Page 1 line 14)	(Col. 6 * Col. 7)	(Note E)	(Sum Col. 5, 8 & 9)	(Note F)	Sum Col. 10 & 11 (Note G)
1a	Big River-Rockwood 138 kV	152	\$ 19,927,624	4.08%	\$812,302.53	\$ 19,228,224	10.01%	\$1,925,426.82	\$293,785	\$3,031,514.04	\$ -	3,031,514
1b	Reconductor Sioux-Huster-1 and -3 138 kV	1240	\$ 15,481,687	4.08%	\$631,074.43	\$ 14,782,578	10.01%	\$1,480,260.12	\$284,683	\$2,396,017.40	\$ -	2,396,017
1c	Gray Summit : 2nd 345/138 kV Transformer	2061	\$ 22,610,367	4.08%	\$921,658.23	\$ 21,204,346	10.01%	\$2,123,306.73	\$407,350	\$3,452,315.33	\$ -	3,452,315
2	Annual Totals									\$8,879,847	\$0	\$8,879,847
3	Rev. Req. Adj For Attachment O									\$8,879,847		

Note Letter

- A Gross Transmission Plant is that identified on page 2 line 2 of Attachment O and includes any sub lines 2a or 2b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- B Net Transmission Plant is that identified on page 2 line 14 of Attachment O and includes any sub lines 14a or 14b etc. and is inclusive of any CWIP included in rate base when authorized by FERC order less any prefunded AFUDC, if applicable.
- C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in line 1 and includes CWIP in rate base less any prefunded AFUDC, if applicable. This value includes subsequent capital investments required to maintain the facilities to their original capabilities.
- D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation.
- E Project Depreciation Expense is the actual value booked for the project and included in the Depreciation Expense in Attachment O page 3 line 12.
- F True-Up Adjustment is included pursuant to a FERC approved methodology, if applicable.
- G The Network Upgrade Charge is the value to be used in Schedules 26, 37 and 38.
- H The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 9.

Ameren Missouri
Transmission Service Revenues
For the Year Ended 12/31/2013

Breakdown of FERC Form 1, Page 330, column k

Ameren Missouri

Annual Total

Total Demand Revenue

\$23,105,506

 Page 4, Line 35

Schedule 9 Billed by Ameren

\$5,023,633

 Page 4, Line 36

Revenue Billed by MISO

\$18,081,873

Schedule 26

\$9,497,955

 Page 4, Line 36a

Schedule 26-A

\$0

 Page 4, Line 36b

Schedules 7 & 8

\$8,583,918

 Page 4, Line 37

Ameren Missouri**Account 454 Transmission Related Rental Revenue
For the Year Ended 12/31/2013**

Customer	Ameren Missouri
EEI	\$49,932
MEC	\$325,164
City of Columbia	\$19,755
CIPS	\$112,320
Subtotal	\$507,171
Facility Service Agreements for Generators	
Generator 1	\$0
Generator 2	\$0
Subtotal	\$0
Totals	\$507,171

**Ameren Missouri
AMMO Attachment O Load
For the Year Ended 12/31/2013**

Peak Day	Peak Hour	AMMO Native	NITS	Total LOAD
01/22/2013	18:00	6174.00	470.274	6,644
02/01/2013	7:00	6341.47	477.921	6,819
03/05/2013	18:00	5660.84	454.516	6,115
04/02/2013	7:00	5034.39	407.906	5,442
05/29/2013	16:00	5952.03	445.207	6,397
06/25/2013	16:00	7215.79	530.597	7,746
07/18/2013	15:00	7500.60	514.940	8,016
08/30/2013	15:00	7749.37	529.098	8,278
09/09/2013	16:00	7510.29	555.270	8,066
10/04/2013	14:00	5973.04	451.386	6,424
11/27/2013	7:00	5676.37	462.871	6,139
12/12/2013	7:00	6258.65	456.861	6,716
Sum		77046.84	5756.847	82,804
Average		6420.57	479.737	6,900
AMMO	kW	6,420,570	479,737	6,900,307
		Page 1, Line 8	Page 1, Line 10	Page 1, Line 15

Ameren Missouri

Gross Plant, Accumulated Reserve and Depreciation Expense
For the Year Ended 12/31/2013

Ameren Missouri		Balance at 12/31/2013	ARO BALANCE	Adjusted Balance at 12/31/2013	
GROSS PLANT IN SERVICE (Note AA)					
Production	205.46.g	8,278,301,334	-3,481,483	8,281,782,817	Page 2, Line 1
Transmission	207.58.g	829,297,144	0	829,297,144	Page 2, Line 2
Distribution	207.75.g	4,920,594,414	-2,113,907	4,922,708,321	Page 2, Line 3
General	207.99.g	535,022,165	686,658	534,335,507	
Intangible	205.5.g	95,822,387	0	95,822,387	
Total General & Intangible		630,844,552	686,658	630,157,894	Page 2, Line 4
Common	356.1	0	0	0	Page 2, Line 5
TOTAL GROSS PLANT (sum lines 1-5)		14,659,037,444	-4,908,732	14,663,946,176	Page 2, Line 6
ACCUMULATED DEPRECIATION (Note AA)					
Production	219.20-24.c	3,459,961,401	-21,583,393	3,481,544,794	Page 2, Line 7
Transmission	219.25.c	275,996,405	0	275,996,405	Page 2, Line 8
Distribution	219.26.c	2,267,504,636	-421,808	2,267,926,444	Page 2, Line 9
General	219.28.c	225,143,344	207,055	224,936,289	
Amort of of Utility Plant	200.21.c	63,826,072	0	63,826,072	
General & Intangible		288,969,416	207,055	288,762,361	Page 2, Line 10
Common	356.1	0	0	0	Page 2, Line 11
TOTAL ACCUM. DEPRECIATION (sum lines 7-11)		6,292,431,858	-21,798,145	6,314,230,003	Page 2, Line 12
DEPRECIATION EXPENSE					
Transmission	336.7.b	17,447,184			Page 3, Line 9
General	336.10.f	19,041,235			
Intangible	336.1.f	8,271,255			
Total General & Intangible		27,312,490			Page 3, Line 10
TOTAL DEPRECIATION EXPENSE		44,759,674			Page 3, Line 12

ARO Balance for Accumulated Depreciation

GL query of major 317,337,347 of major minor
326109,329100,373ARO or 399ARO

Transaction type = salvage, removals, depreciation,
misc, retirement (depr) of beg bal-deprec reserve

	Maj	Balance at 12/31/2013
Steam	317	-11,056,079
Nuclear	326	32,639,472
Total Production		21,583,393
Distribution	373	421,808
General	399	-207,055
Total ARO - Accumulated Depreciation		21,798,145

Ameren Missouri

**Adjustments to Rate Base
For the Year Ended 12/31/2013**

		Balance at 12/31/2013	ADIT Unamortized Investment Tax Credit and Temporary Differences Excluded from Rates*	Adjusted Balance at 12/31/2013	
ADJUSTMENTS TO RATE BASE (Note F)					
Account No. 281 (enter negative)	273.8.k	-73,479,571	0	-73,479,571	Page 2, Line 19
Account No. 282 (enter negative)	275.2.k	-2,522,959,756	264,848,364	-2,258,111,392	Page 2, Line 20
Account No. 283 (enter negative)	277.9.k	-103,409,731	-709,391	-104,119,122	Page 2, Line 21
Account No. 190	234.8.c	210,862,328	132,029,369	78,832,959	Page 2, Line 22
Account No. 255 (enter negative)	267.8.c			0	Page 2, Line 23
TOTAL ADJUSTMENTS		-2,488,986,730	396,168,342	-2,356,877,126	Page 2, Line 24

* The amounts used for these lines in the Attachment O filing came from the footnotes on the referenced FERC pages. These amounts are adjusted for temporary differences excluded from rates and the ADIT unamortized investment tax credit. Most of the assets or expenses that produce these temporary differences are not included in rate base or operating expenses thus deferred income taxes related to these items should not be included. These temporary differences represent the treatment approved by the Missouri State Regulatory Commission. Comparable temporary differences have been excluded in the Ameren Missouri MISO Attachment "O" filings in previous years.

**Ameren Missouri
Transmission Land Held For Future Use
For the Year Ended 12/31/2013**

Source: Millenium Query1-21-105-050-01-ACOS

	12/31/2012	12/31/2013
Coldwater Sub	394,186	394,186
Zion-Moreau	2,340	2,340
Wentzville Sub	9,402	9,402
Creve Coeur Right of Way	35	35
California - Moberly Easement	16,250	16,250
Sikeston - Stoddard 161kv line	100,884	100,884
California Sub Supply	52,196	52,196
Coldwater Sub 138kv line	58,497	58,497
Guthrie-Apache Flats	69,901	69,901
Melrose Sub Site	58,465	58,465
Bugle Sub 354-138kV	-	37,323
	762,157	799,480

**Ameren Missouri
Materials and Supplies
For the Year Ended 12/31/2013**

Ameren Missouri

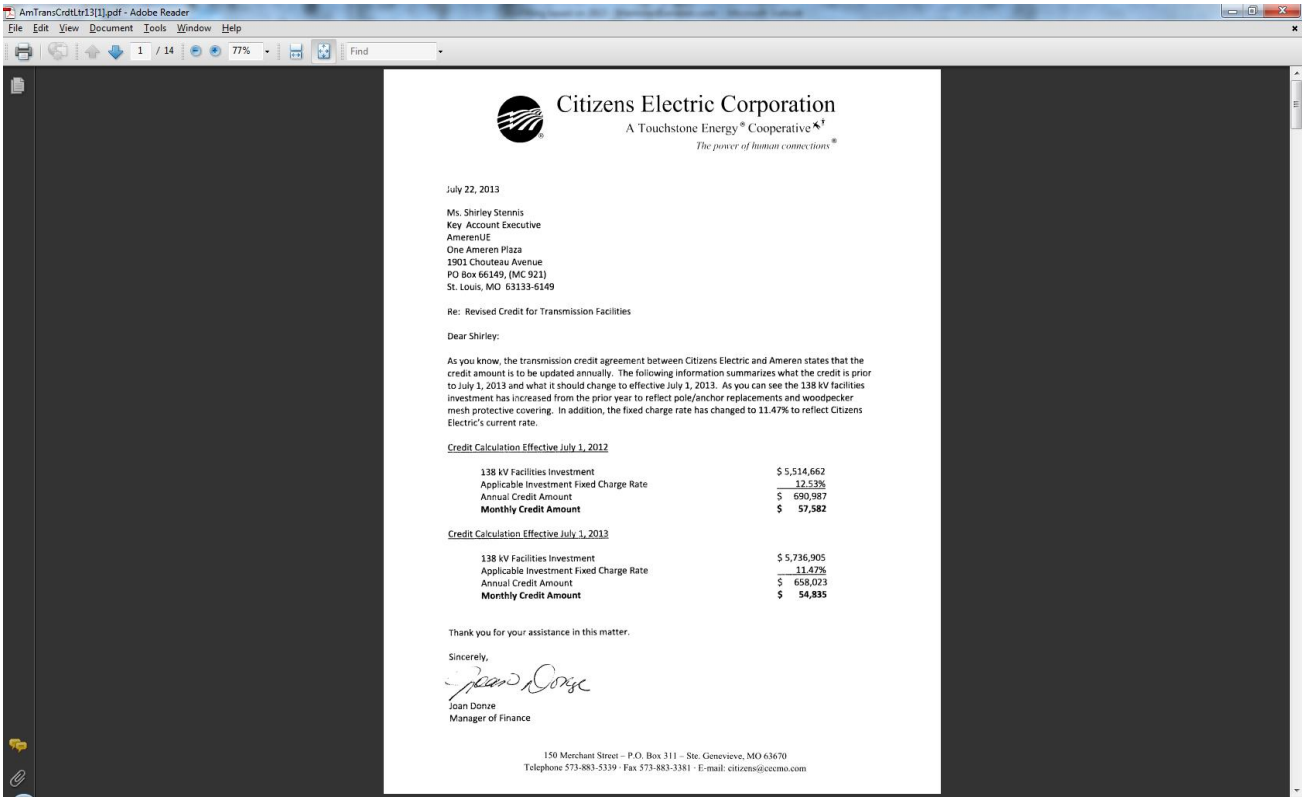
WORKING CAPITAL

		Amount	Percent
Account 154 - Production	227.7.c	147,425,596	77.34%
Account 154 - Transmission	227.8.c	7,141,192	3.75%
Account 154 - Distribution	227.9.c	34,976,469	18.35%
Account 154 - Other	227.11.c	1,066,014	0.56%
Account 154 Total		190,609,271	100.00%
Account 163 - total	227.16.c	2,605,456	
Transmission Percent of 154		3.75%	
Account 163 Transmission portion		97,614	
Materials & Supplies	227.8.c + Acct 163 trans	7,238,806	Page 2, Line 27

**Ameren Missouri
Prepayments
For the Year Ended 12/31/2013**

Account	Account Description	Electric	Gas	Total
165HEP	Home Energy Performance		20,852	20,852
165MEA	MEEIA ARCA	28,932		28,932
165MEF	MEEIA ICF	204,425		204,425
165MEH	MEEIA Honeywell HEP	-7,046		-7,046
165MEL	MEEIA APT Lighting	-241,035		-241,035
165MER	MEEIA Art Products	-76,637		-76,637
165MEW	MEEIA Honeywell LI	19,350		19,350
165REP	Renewable Energy Program	-72,074		-72,074
165002	Rents	4,112		4,112
165003	Insurance	11,225,138	1,179,629	12,404,767
165012	Coal Car Lease	109,610		109,610
165023	M/A COM TAC/SS	327,140		327,140
165030	Management Medical & Dental VEBA	3,901,753		3,901,753
165039	Sybase Mtce Renewal	81,621		81,621
165052	Microsoft Licensing	43,027		43,027
165077	Fuelworks Software Mtce 1yr	40,662		40,662
165703	Prepaid Insurance - NUC Waiting Pd-MR/	78,334		78,334
Total Prepayments (Account 165)		15,667,312	1,200,481	16,867,793

Ameren Missouri
Transmission Lease Payments
For the Year Ended 12/31/2013



The Citizen's Credit was established in Docket No. ER02-909
Per this docket, Citizens shall receive credits against its base transmission charges, which credits shall be determined annually using a fixed-charge rate and Citizens' then current investment in transmission facilities that are eligible for credits. The fixed-charge rate is developed using MISO's formula rate template and cost data for all of Citizens' "transmission" investment, including the 69kv and 138kv facilities that would be excluded from the credits rate base as well as the 138kv facilities that are included in the credits rate base. This fixed-charge rate shall be applied to Citizens' total gross plant investment in eligible transmission facilities. The calculation of Citizens' annual and monthly transmission revenue requirements will be updated annually after Citizens has completed its Form 1 for the preceding calendar year. The new credit calculation utilizing the most recent annual data shall be placed into effect as of July 1 of each year.

2013	
Jan	\$57,582
Feb	\$57,582
Mar	\$57,582
Apr	\$57,582
May	\$57,582
Jun	\$57,582
Jul	\$54,835
Aug	\$54,835
Sep	\$54,835
Oct	\$54,835
Nov	\$54,835
Dec	\$54,835
2013 Total	\$674,502

This amount was netted against Citizens transmission service invoice, but should have been recorded as a transmission expense. This amount was included in Attachment O as a transmission lease payment.

**Ameren Missouri
Transmission O&M
For the Year Ended 12/31/2013**

FERC Form 1 - Page 321

Line	Acct	Description	2013	2012
83	560	Operation Supervision and Engineering	1,372,738	1,203,735
85	561.1	Load Dispatch-Reliability	294,117	315,182
86	561.2	Load Dispatch-Monitor and Operate Transmission System	2,599,951	2,604,264
87	561.3	Load Dispatch-Transmission Service and Scheduling		
88	561.4	Scheduling, System Control and Dispatch Services	6,035,277	6,723,495
89	561.5	Reliability, Planning and Standards Development	496,562	419,381
90	561.6	Transmission Service Studies		
91	561.7	Generation Interconnection Studies		
92	561.8	Reliability, Planning and Standards Development Services	433,952	483,437
93	562	Station Expenses	272,293	294,042
94	563	Overhead Lines Expenses	3,493	4,610
95	564	Underground Lines Expenses		
96	565	Transmission of Electricity by Others	32,401,326	24,051,836
97	566	Miscellaneous Transmission Expenses	3,614,316	3,314,611
98	567	Rents	1,762,083	1,763,631
99		Total Operation	49,286,108	41,178,224
100				
101	568	Maintenance Supervision and Engineering	557,168	554,219
102	569	Maintenance of Structures	853,538	939,207
103	569.1	Maintenance of Computer Hardware		
104	569.2	Maintenance of Computer Software		
105	569.3	Maintenance of Communication Equipment		
106	569.4	Maintenance of Miscellaneous Regional Transmission Plant		
107	570	Maintenance of Station Equipment	1,534,181	1,875,681
108	571	Maintenance of Overhead Lines	5,940,573	5,870,592
109	572	Maintenance of Underground Lines		
110	573	Maintenance of Miscellaneous Transmission Plant	724,057	904,993
111		Total Maintenance	9,609,517	10,144,692
112		Total Transmission Expenses	58,895,625	51,322,916

Page 3, Line 1

LSE Expenses included in Transmission O&M Accounts (Note V)
Transmission expenses included in OATT Ancillary Services (Note L)
561.BA Balancing Authority Costs included in 561.1 (Footnote to 320.85.c

6,469,229 Page 3, Line 1a
2,894,068 Page 4, Line 7
294,117 Schedule 24

Ameren Missouri
Transmission Matter Tracking Legal Fees
For the Year Ended 12/31/2013

<u>Vendor</u>	<u>Matter</u>	<u>UEC</u>
Firm 1	600008 FERC Transmission Matters	\$68.75 \$68.75
Firm 2	102694 Ameren MO FERC Audit Defense	\$300.44 \$300.44
Firm3	01266 ER11-4081 (MISO Capacity Market Filing)	\$132.41
	01278 Fredericktown Generation Connection	\$8,692.10
	01283 Transmission Attachment Policy	\$1,659.38
	01284 Missouri Bootheel Issues	\$59,797.62
		\$70,281.51
	TOTAL	70,650.70 Page 3, Line 5a

Ameren Missouri
EPRI, Reg. Com & Non-Safety Advertising
For the Year Ended 12/31/2013

corporation	UEC
utility	1
major	930

Sum of amount		resource_type					
activity	Description	34	BX	EC	EX	XA	Grand Total
BACO	ADVERTISING - COMMUNITY				325.00		325.00
BAOT	ADVERTISING - OTHER	2,945.46	25,022.50	7,555.32	141,166.88	7,898.00	184,588.16
BASA	ADVERTISING - SAFETY	24.68	2,572.15	210.64			2,807.47
CCCR	COMMUNITY RELATIONS						-
CCEP	EDUCATION PROGRAMS	389.39	9,746.17		3,249.00		13,384.56
CCPR	PUBLIC RELATIONS	58.00		3,200.00	1,944.00		5,202.00
RRPR	REPRODUCTION & PRINTING	70.00			12,131.00		12,201.00
TRND	TRAINING - DEV & DELIVER						-
Grand Total		3,487.53	37,340.82	10,965.96	158,815.88	7,898.00	218,508.19

Less Advertising-Safety (2,807.47)

Non Safety Advertising 215,700.72

EPRI & Reg. Comm. Exp. & Non-safety Advertising

EPRI	2,628,672	(page 353, line 1, column f)
Reg Comm	16,827,553	(page 351, lines 1-26, column h)
Non-Safety	<u>215,701</u>	(per above analysis)
Total	<u>19,671,926</u>	Page 3, Line 5

Ameren Missouri
Additional Information
For the Year Ended 12/31/2013

Attachment O Reference	Description	Explanation
Page 3, Line 4	FERC Annual Fees	This line is \$0 because FERC fees are recorded in acct 928 and are therefore backed out on page 3, line 5 - Less EPRI & Reg. Comm. Exp. & Non-safety Ad.

Schedule 1 Recoverable Expenses

1 Company:	Ameren Missouri		
2			
3 Rate Year:	2013		
4 True-Up Year:	N/A		
5			
6 Projected or Actual	Actual		
7			
8 (a)	(b)	(c)	
9			
10 Account 561.1	Form 1, p 321, Line 85	\$	294,117
11 Account 561.2	Form 1, p 321, Line 86		2,599,951
12 Account 561.3	Form 1, p 321, Line 87		-
13 Subtotal	(Line 10+ Line 11+ Line 12)	\$	2,894,068
14			
15 Account 561.BA for Schedule 24	Form 1, footnote to p 320, Line 85		294,117
16			
17 Input 1: Account 561 Available excluding revenue credits	(Line 13 - Line 15)	\$	2,599,951
18			
19 Input 2: True-Up Adjustment Principal & Interest Under(Over) Recovery	N/A		-
20			
21 Input 3: Revenue Credits ^{1/}	MISO MR and MC files	\$	565,518
22			
23 Schedule 1 Net Expenses	(Line 17 + Line 19 - Line 21)	\$	2,034,433
24			

1/: Revenue collected under this Schedule 1 for firm transactions of less than 1 year, all non-firm transactions, and any other transactions whose loads are not included in the Attachment O Zonal Rate Divisor for the zone. This revenue credit is derived from the MISO MR Settlements file by subtracting Schedule 9 revenues related to Schedule 1 from the total Schedule 1 revenues, which results in the total revenue credit for Schedule 1.

Total Schedule 1 revenues reported in footnote to page 330 of the FERC Form 1	\$	732,073
Schedule 1 revenue received under Schedule 9 NITS reservations	\$	166,555
Schedule 1 revenue credits for Input 3 above	\$	565,518

Ameren Missouri
Attachment O Formula Rate Protocols
For the Year Ended 12/31/2013

Per Section II.D.5

Identify any changes to the formula references (page and line numbers) to the FERC Form No. 1.

None Identified

Union Electric Company d/b/a Ameren Missouri

Attachment O Formula Rate Protocols

Section II.D Annual Update for the Rate Year:

8. With respect to any change in accounting that affects inputs to the formula rate or the resulting charges billed under the formula rate (“Accounting Change”):

- a. Identify any Accounting Changes, including

- i. The initial implementation of an accounting standard or policy;

Response: Ameren Missouri did not identify any changes.

- ii. the initial implementation of accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction;

Response: Ameren Missouri did not identify any changes.

- iii. correction of errors and prior period adjustments that impact the revenue requirement;

Ameren Missouri identified a previously unrecorded expense related to the disposal of low-level nuclear waste. During the first quarter of 2014, Ameren Missouri recorded an expense of \$8.4 million to reflect

this disposal obligation. This expense will be included in Ameren Missouri's 2014 Form 1 and therefore will be included in the rate filing becoming effective on June 1, 2015.

- iv. the implementation of new estimation methods or policies that change prior estimates; and

Response: Ameren Missouri did not identify any changes.

- v. changes to income tax elections;

Response: In 2013, Ameren Missouri filed two Form 3115s – Application for Change in Accounting Method, with the Internal Revenue Service (IRS). The first was for the treatment of repairs and maintenance costs to use the unit of property and major component definitions provided by Rev. Proc. 2013-24 in order to determine deductibility of repair and maintenance costs related to electric power generation property used in its trade or business (generation assets). This accounting method change is being filed in conjunction with the safe-harbor provisions and guidance provided by Rev. Proc. 2013-24. The second was to change the method of accounting for the treatment of routine maintenance costs to use the routine maintenance safe harbor

guidance from the final tangible property regulations (§1.263(a)-3) in order to determine deductibility of routine maintenance costs related to electric power generation property used in its trade or business (generation assets). Considering both of the income tax election changes, the accumulated deferred income tax liability decreased by approximately \$85 million in 2013. These changes were included in Ameren Missouri's 2013 Form 1 and therefore will be included in rates which became effective on June 1, 2014.

- b. Identify items included in the formula rate at an amount other than on a historic cost basis (e.g., fair value adjustments);

Response: Ameren Missouri did not identify any changes.

- c. Identify any reorganization or merger transaction during the previous year and explain the effect of the accounting for such transaction(s) on inputs to the formula rate;

Response: Ameren Missouri did not identify any changes.

- d. Provide, for each item identified pursuant to items II.D.8.a - II.D.8.c of these protocols, a narrative explanation of the individual impact of such changes on charges billed under the formula rate.

Response:

If the additional expense related to the disposal of low-level nuclear waste discussed in Item II.D.8.a.iii would have been

recorded in 2013, retained earnings and thus total capitalization would have been less than reported on the 2013 Attachment O calculation, which became effective in rates on June 1, 2014. Since the prior period adjustment was recorded during the first quarter of 2014, the reduction to retained earnings will become effective in rates on June 1, 2015.

As discussed in Item II.D.8.a.v, the accumulated deferred income tax liability decreased by approximately \$85 million as a result of the tax accounting method changes in 2013. These changes were included in Ameren Missouri's 2013 Form 1 and therefore will be included in rates which became effective on June 1, 2014.

Ameren Missouri
Attachment O Formula Rate Protocols
For the Year Ended 12/31/2013

Identify any corrections or adjustments made during the information exchange or informal challenge process
None Identified

Ameren Missouri
Attachment O Formula Rate Protocols
For the Year Ended 12/31/2013

List all aspects of the formula rate and its inputs that are subject to an ongoing dispute under the informal or formal challenge procedures
None