Ameren Exhibit 3.0

ILLINOIS COMMERCE COMMISSION

DOCKET 23-_____

DIRECT TESTIMONY

OF

SUSAN E. KEITH

Submitted on Behalf

of

AMEREN ILLINOIS COMPANY
d/b/a Ameren Illinois

January 20, 2023

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ILLINOIS COMMERCE COMMISSION

DOCKET 23-_____

DIRECT TESTIMONY

OF

SUSAN E. KEITH

Submitted on Behalf of

Ameren Illinois

I. INTRODUCTION

A. Witness Identification

Q. Please state your name and business address.

A. My name is Susan E. Keith. My business address is 10 Richard Mark Way, Collinsville, Illinois 62234.

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

A. I am a Lead Financial Specialist for Ameren Illinois Company d/b/a Ameren Illinois (Ameren Illinois or the Company).

Q. Please describe your educational background and employment experience.

A. See my Statement of Qualifications, attached as an Appendix to this testimony.

Q. What are your current responsibilities are Lead Financial Specialist?

A. My current job duties and responsibilities include reviewing, interpreting, preparing and analyzing accounting, financial and statistical data relative to regulatory agencies.

B. Purpose, Scope and Identification of Exhibits

Q. What is the purpose of your direct testimony in this proceeding?

A. The purpose of my direct testimony is as follows: First, I sponsor and explain certain D Schedules that I prepared or directed the preparation of, which Ameren Illinois is providing in support of this Multi-Year Rate Plan ("MYRP") filing pursuant to Part 285 of the Commission's rules. Second, I discuss the Excess Deferred Taxes Ameren Illinois is requesting in this proceeding. Third, I explain updated Supply Cost Adjustment factors for Rider PER – Purchased Electricity Recovery (Rider PER) and Rider HSS – Hourly Supply Service (Rider HSS). Fourth, and lastly, I provide projected rate case expenses. I provide expense documentation and explain how Ameren Illinois engaged and will compensate outside providers to ensure their costs were appropriate and at a reasonable cost.

Q. Are you sponsoring any exhibits with your direct testimony?

A. Yes. I am sponsoring the following exhibits:

- Ameren Exhibit 3.1: Excess Deferred Taxes 2024-2027
- Ameren Exhibit 3.2: Summary of Updated Supply Cost Adjustment factors for Rider PER and Rider HSS 2024-2027;
- Ameren Exhibit 3.3 is a summary schedule of services and expenses provided to Ameren Illinois to date, for this Rate Case.
- Ameren Exhibit 3.4 (Confidential & Proprietary) is a collection of engagement agreements for technical experts who will provide or have provided Ameren Illinois services related to the Rate Case;
- Ameren Exhibit 3.5 (Confidential & Proprietary) is a collection of invoices available at the time of filing for technical experts who provided Ameren Illinois services related to the Rate Case proceeding;
- Ameren Exhibit 3.6 is a summary schedule of Ameren Service Company (AMS) rate case services and expenses related to the Rate Case proceeding.

II. PART 285 D SCHEDULES

Q. Are you sponsoring any schedules?

A. Yes. The Company is filing this first of its kind MYRP in lieu of a traditional rate case or Formula Rate Update filing, and providing schedules required in a traditional rate case. I will be sponsoring certain schedules required pursuant to Part 285 D.

Q. Which D Schedules do you sponsor?

A. I am sponsoring Schedules D-7 and D-9 through D-12. The rate case Schedules will present certain rate of return and financial information related to Ameren Illinois' operations for the budget years 2024-2027.

Q. What does Schedule D-7 show?

A. Schedule D-7 shows certain comparative financial data for Ameren Illinois, on a total company basis, for the year ending December 31, 2017 through the year ending December 31, 2027, including capital structure ratios, costs of capital, earnings ratios, fixed charge coverage, cash flow ratios, and common stock related data.

Q. What does Schedule D-9 show?

A. Schedule D-9 is a total company Income Statement for the years ended December 31, 2021 through 2027.

Q. What does Schedule D-10 show?

A. Schedule D-10 is a total company Balance Sheet for the years ending December 31, 2021 through 2027.

Q. What does Schedule D-11 show?

A. Schedule D-11 is a total company Statement of Cash Flows for years ended December 31, 2021 through 2027.

Q. What does Schedule D-12 show?

A. Schedule D-12 is a total company Statement of Retained Earnings for years ended December 31, 2021 through 2027.

III. EXCESS DEFERRED TAXES

Q. What is the amount of state and federal EDT included in base rates in this rate proceeding?

A. As shown in Ameren Exhibit 3.1, amortization of Federal EDT for 2024 is $(5,284,610); 2025 is $(5,005,056); 2026 is $(5,107,081); and 2027 is $(5,070,834). The amortization of State excess/deficiencies for 2024 is $835,834; 2025 is $1,027,788; 2026 is $1,128,359; 2027 is $1,114,331. The Company's filing reflects the Illinois income tax rate of 9.50% and a federal rate of 21%.

Q. What do you recommend regarding an amortization of EDT determination?

A. I recommend that the Commission conclude and make a finding in its final order in this proceeding that Ameren Illinois' state and federal amortization of EDT as shown on Ameren Exhibit 3.1 be approved for purposes of amortization of EDT.

IV. SUPPLY COST ADJUSTMENT

Q. In addition to your testimony above, are you also providing testimony in support of certain costs related to Ameren Illinois' power supply?

A. Yes. My testimony and Ameren Exhibit 3.2, Schedules 1-3 provide detail regarding the costs to be recovered through Supply Procurement Adjustment (SPA), power supply portion of Cash Working Capital (CWC), and the power supply portion of Uncollectibles through Rider PER, Rider HSS, or their successor tariff(s).

Q. Please describe the SPA shown on Ameren Exhibit 3.2, Schedule 1.

A. The adjustment details the costs incurred to procure the supply of power. In 2015, the Company began recording labor and expenses related to the procurement of power supply in production expense rather than A&G expense. With this change, a portion of A&G expense was allocated to production. Ameren Exhibit 3.2, Schedule 1, Page 2, provides the calculation of the Wages and Salaries allocators, based on forecasted 2024-2027 labor expense. For each allocator the production labor percent is multiplied by A&G Expense, after ratemaking adjustments, to determine an allocable portion of A&G expense to assign to production and recovered through the SPA. The production labor percent is then multiplied by payroll tax expense, after ratemaking adjustments, shown on Part 285, Schedule C-18, to determine an allocable portion of payroll tax expense to assign to production and recover through the SPA. The resulting allocations of A&G expense, and payroll tax expense, are added to electric power supply costs, to calculate the SPA for each year, 2024-2027 and summarized on Page 1, line 1. Page 1, line 2 shows the megawatt hour (MWh) forecasted 2024-2027 sales applicable to Rider PER and HSS customers. Line 1 is divided by line 2 to calculate the SPA factor to be included in rates in 2024-2027, stated in dollars per kilowatt-hour (kWh) on line 3 and cents per kWh on line 4 for each year.

Q. Please describe the adjustment for CWC shown on Exhibit 3.2, Schedule 2.

A. Schedule 2 develops a CWC percent, using a purchased power cost of $1,000,000 for illustrative purposes, 26.35 Net Lag Days, and equity and debt components of Ameren Illinois' proposed capital structures. With regard to the equity and debt components, a CWC requirement is determined by calculating a return on the equity (grossed up for income taxes) and debt components of the Company's electric operations proposed capital structures, to determine total revenue requirement applicable to the power supply portion of CWC. As shown on Schedule 2, the resulting CWC weighted average percentage for 2024 is 1.22373%; 2025 is 1.23161%; 2026 is 1.23402%; 2027 is 1.23773%.

Q. Please describe the adjustment for Uncollectibles shown on Exhibit 3.2, Schedule 3.

A. The Filing Year uncollectibles at present rates include only the portion applicable to Electric Delivery Services operations, with the remainder recovered through power supply. The uncollectibles expense is multiplied by the Revenue Allocator to determine the Electric Delivery Services operations-related uncollectibles. The filing year ratemaking adjustment removes the uncollectibles not related to Electric Delivery Services operations. The uncollectibles amounts are included in electric delivery service base rates (at present rates before gross-up for uncollectibles) and included in purchased power rates, as shown on the second and third lines for each year. Ameren Illinois witness Jonathon Jackson discusses how the Uncollectibles Adjustment will be reflected in the Company's power supply rates and further delineates customer class responsibility for the Electric Power Supply portion of such costs, based on the Uncollectibles Factor (Ameren Exhibit 12.0).

V. RATE CASE EXPENSE

A. Rate Case Expense, Generally

Q. Section 9-229 of the Act requires the Commission to "specifically assess the justness and reasonableness of any amount expended by a public utility to compensate attorneys or technical experts to prepare and litigate a general rate case filing." 220 ILCS 5/9-229. Has Ameren Illinois included in its test year revenue requirement any amount to compensate attorneys or technical experts to prepare and litigate this MYRP filing?

A. Yes. The Company projected that it will expend a total of $4,868,863 to compensate outside and affiliate attorneys and technical experts to prepare and litigate this MYRP case on a consolidated basis with Docket 22-0487, Ameren Illinois' Multi-Year Integrated Grid Plan proceeding, as shown on MFR Schedule C-10. I refer to the consolidated proceeding as the "Rate Case." This is the first MYRP filing and is proposing a four year amortization based on the "test year" of 2024-2027. The total is composed of $3,615,081 to compensate outside attorneys and technical experts, $406,405 to compensate affiliate (Ameren Services Company (AMS)) attorneys and technical experts, and $847,377 for miscellaneous MYRP related costs, such as copying, printing, notice, and delivery service costs and include $300,000 for the MYRP Filing Fee and $500,000 for the Consumer Intervenor Compensation fund. Ameren Exhibit 3.3 is a summary schedule, by service provider, of Ameren Illinois' total projected Rate Case expenses, the actual expenses incurred for invoices received through November 30, 2022 and the remaining projected expenses. The Company will update this summary schedule with its rebuttal and surrebuttal filings.

Q. Is Ameren Illinois providing all information required by 83 Ill. Adm. Code 285.3085 and 285.3090 in support of its total projected Rate Case expenses?

A. Yes. While the Company's Rate Case is not what is typically referred to as a general rate case, Ameren Illinois is providing Schedule C-10, a schedule of Ameren Illinois' total projected Rate Case expense at present rates which I am advised by counsel is required by 83 Ill. Adm. Code 285.3085, and is used to calculate the total amount of rate case expense in the revenue requirement. Supporting Schedule WPC-10 shows the projected rate case expense. Ameren Illinois is also providing Schedule C-10.1, a comparison of the Company's actual Docket 21-0365 Formula Rate Update filing expenses to the projected expenses for this rate case which I am advised by counsel is required pursuant to 83 Ill. Adm. Code 285.3090 to explain increases in rate case expense greater than 20%. The primary reason for the increase is that this case is the first of its kind, is consolidated with the Grid Plan proceeding, covers a 2024-2027 "test year" instead of a single test year, and so will require more resources to develop and litigate.

Q. How does Ameren Illinois propose to amortize the total projected Rate Case expenses?

A. The Company proposes to amortize the total projected Rate Case expenses over four years (2024-2027). Ameren Illinois has included an amortized $1,217,000 level of Rate Case expenses in the revenue requirement. Note, however, that the test year forecast includes rate expenses amortization of only $1,201,000. Accordingly, Ameren Illinois has made a ratemaking adjustment of $16,000 which is presented on Schedule C-10 and summarized on Schedule C-2.20.

Q. What was Ameren Illinois' approach to engaging outside attorneys and technical experts to assist the Company in preparing and litigating this Rate Case?

A. To date, Ameren Illinois has engaged or expects to engage the following outside technical experts to provide services related to this Rate Case: Concentric Energy Advisors, LLC; and Kerber, Eck and Braekel LLP (KEB); ScottMadden, Inc.; AEG, and Whitt Sturtevant LLP. Below,

I explain why Ameren Illinois engaged Concentric, and KEB. The Affidavit of Matthew R. Tomc (Ameren Ex. 15.0) explains why the Company engaged Scott Madden, AEG, and Whitt Sturtevant. Mr. Tomc also explains the Ameren Illinois processes, procedures, and controls in place to ensure that the Rate Case services it receives from outside professionals are appropriate, and those services are provided at a reasonable cost.

In planning and budgeting for the preparation and litigation of this rate case, Ameren Illinois sought to incur only prudent and reasonable expenses. Therefore, when engaging each firm, Ameren Illinois generally considered: (a) whether its proposed cost or rates were reasonable; (b) its Illinois regulatory experience; (c) its knowledge of the Ameren organization and Ameren Illinois' operations, specifically; (d) its experience with Ameren Illinois regulatory issues and the Company's rate cases, specifically; (e) the scope and novelty, complexity, and/or difficulty of the work needed to prepare and litigate the rate case; and (f) the most efficient and effective use of outside services given the rate case services typically provided by Ameren Illinois and AMS employees.

Q. Did Ameren Illinois require each firm to enter into an engagement agreement?

A. Yes. Ameren Exhibit 3.4 (Confidential & Proprietary) includes Concentric's, and Kerber Eck & Braeckel's engagement agreements. Matthew R. Tomc will provide the engagement agreements for Scott Madden, AEG, and Whitt Sturtevant. The attached agreements describe: (a) the terms of the engagement between Ameren Illinois and the firm; (b) the nature of the services to be provided; (c) by whom the services would be provided; and (d) the hourly rates to be charged.

Q. Generally, how does Ameren Illinois control its Rate Case expenses?

A. Ameren Illinois controls the Rate Case expenses in many ways. First, the Company, or its agents, negotiated engagement agreements with each outside technical expert to ensure that their

total expense is reasonable. Ameren Illinois also requires outside attorneys and technical experts to provide regular invoices for the Rate Case work they perform and the expenses they incur. Further, as Mr. Tomc's Affidavit explains, to ensure that the billings Ameren Illinois receives for the Rate Case work are accurate, reasonable, and not redundant, the Company subjects the billings to multiple rounds of review.

Q. Does Ameren Illinois have processes, procedures, and controls in place to ensure that the Rate Case services that it receives do not duplicate the work performed by Ameren Illinois employees?

A. Yes. Ameren Illinois assigns a Project Sponsor, General Counsel Project Manager, and an Ameren Illinois Project Manager to each rate case, and has done the same for this MYRP. Ronald Stafford is the Ameren Illinois Project Manager for this Rate Case. The Project Manager oversees the Rate Case work, from the engagement of outside professionals, to assignments of subject matter, witnesses, specific issues, or other Rate Case related responsibilities to outside attorneys, technical experts, and AMS professionals. Further, the Project Managers meet regularly with the Rate Case teams to review the progress of the Rate Case, manage assignments, and review attorney and technical expert work product. Beyond effective and efficient case administration, these procedures ensure that the services do not duplicate the work of Ameren Illinois employees, and that the attendant Rate Case expenses are reasonable.

Q. What is Ameren Illinois' approach to compensating outside Rate Case service providers?

A. To ensure that the cost for outside professional services is reasonable, Ameren Illinois requires thorough documentation of the work performed on regular invoice billing. Ameren Exhibit 3.5 (Confidential & Proprietary) includes the invoices available at the time of this filing

for technical experts' work on the Rate Case. The invoices disclose, for each professional or staff: (a) a description of the services provided; (b) by whom the services were provided; (c) the time spent providing the services on a daily basis; and (d) the hourly rate charged. The Whitt Sturtevant invoices, and Scott Madden, invoices are provided in Mr. Tomc's Affidavit as Ameren Exhibit 15.1.

Q. Did Ameren Illinois ensure that the bills were accurate, reasonable, and not redundant before payment was made?

A. Yes. Invoices for outside professional services are subjected to multiple rounds of review for accuracy, reasonableness, and to ensure that the work is not redundant. AIC Regulatory and/or AMS's General Counsel reviewed and approved all invoices for work performed and provided before payment. General Counsel also uses CounselLink, a software owned by LexisNexis that requires outside service providers to submit their bills electronically, subject to extensive billing guidelines. If a charge conflicts with the guidelines, it is rejected and shown as an exception. This alerts Ameren Illinois and the outside service provider to a potential error in the bill, such as an inaccurate hourly rate, which they can then resolve. Additionally, Mr. Stafford reviewed the invoices for the services necessary to prepare the MFRs (primarily, the Part 285 A through C schedules) and the accounting studies used to develop and support the revenue requirement (e.g., lead/lag study). All invoices for MYRP services were reviewed, approved, and paid, subject to these processes, procedures, and controls.

Q. What documentation is Ameren Illinois providing in support of the justness and reasonableness of the MYRP expenses for technical experts?

A. Ameren Illinois is providing Ameren Exhibit 3.5 (Confidential & Proprietary) invoices received from technical experts to date setting forth the charges incurred thus far.

VI. MYRP SERVICE PROVIDERS

1. Concentric Energy Advisors, Inc.

Q. Why did Ameren Illinois engage Concentric?

A. Ameren Illinois engaged Concentric to help determine revenue requirement; assist with preparation of the Company's Part 285 Minimum Filing Requirements (MFR) schedules; develop Ameren Illinois' cash working capital direct testimony, exhibits, workpapers; MYRP supporting direct testimony, exhibits, workpapers and provide assistance with post-filing support for the Rate Case; pursuant to the Commission's rules. Concentric's post-filing support, includes maintaining modified MFR schedules that reflect Ameren Illinois' position throughout the course of the proceeding, developing rebuttal and surrebuttal testimony and data request responses, and evidentiary hearing attendance. Concentric is a financial advisory and consulting firm focused on regulated energy and water utilities. It has extensive experience working in the industry and with Ameren Illinois in particular. Concentric has assisted Ameren Illinois or its predecessors in the preparation and litigation of rate cases before the Commission since 1999, and has assisted Union Electric Company d/b/a Ameren Missouri (Ameren Missouri) and Ameren in regulatory proceedings before the Missouri Public Service Commission and the FERC. It has also assisted clients, including Ameren Illinois, in the analysis and development of rate case testimony regarding complex issues such as cost of service, cost allocation, rate design, rate of return, and cash working capital. Given its experience, Concentric has not only an institutional knowledge of Ameren and Ameren Illinois, but also a broad understanding of the utility industry and the regulatory environment. Concentric’s engagement agreements contain additional information regarding the firm’s experience, qualifications, and professional biographies. Mr. Joe Weiss whose direct testimony supports Ameren Illinois' cash working capital requirement has years of experience working with regulated rates and tariffs and is familiar with Ameren Illinois and its

cash working capital requirements. Finally, Concentric's rates are comparable to those of other regulatory consultants in Illinois, especially considering the work Concentric performed for the rates, the experience required to do the work, and Concentric's unique proficiency. Concentric's website, www.ceadvisors.com, and Mr. Weiss' curriculum vitae, appended to his testimony (Ameren Exhibit 9.0), provide additional information regarding their qualifications. Ameren Illinois witness Matt Tomc's affidavit (Ameren Exhibit 15.0) describes the work Michael Adams performed (Ameren Exhibit 10.0), and will perform, on behalf of Ameren Illinois in this proceeding.

2. KEB

Q. Why did Ameren Illinois engage KEB?

A. KEB are the Certified Public Accountants (CPAs) who performed the audit of the Company's financial projections related to its future test year as required by the Commission's rules. KEB performed the forecast audit in Ameren Illinois' last four gas rate cases, Docket Nos. 13-0192, 15-0142 18-0463 and 20-0308. In addition to KEB's past experience working with the Company, in choosing KEB as its auditor, Ameren Illinois also considered KEB's extensive experience preparing audits of future test year forecasts for other utilities and KEB's experience in other Illinois regulatory matters. Finally, Ameren Illinois considered KEB's rate; Ameren Illinois negotiated total fees for KEB's services that are consistent with the total fees incurred for those services in the Company's prior rate cases.

3. Other Rebuttal Witnesses and Miscellaneous Expenses KEB

Q. Ameren Illinois has included in its total projected Rate Case expenses the costs for other rebuttal witnesses and certain miscellaneous services. Please explain those costs.

A. The projected costs are shown on Ameren Exhibit 3.3. Ameren Illinois has included approximately $12,200 for other rebuttal witnesses. This represents the estimated cost for Ameren Illinois to obtain additional consultant services necessary to address issues raised by Staff and/or intervening parties during the course of this proceeding, as Ameren Illinois has been required to do in prior rate cases. The estimated cost is based on prior actual costs incurred. Ameren Illinois will provide additional support for those costs, as appropriate, with future submissions in this case. Ameren Illinois has also included $847,400 for miscellaneous costs, which represent the estimated cost for the copying, printing, notices, delivery services, MYRP Filing Fee, and Consumer Intervener Compensation that are necessary to prepare and file this rate case. Ameren Illinois will provide additional support for these costs, as appropriate, with future submissions in this rate case.

4. Ameren Services Company

Q. Generally, what Rate Case services do AMS employees provide Ameren Illinois?

A. AMS Rate Case related services include legal, regulatory, and rates related services, such as preparation of schedules, testimony, and data request responses. The Rate Case services that AMS employees provide Ameren Illinois in a Rate Case beyond the Company's direct filing may vary depending on the issues litigated in this case.

Q. How does AMS charge the Company for MYRP services that it provides?

A. Pursuant to the General Services Agreement cost assignment and allocation methodology described below, AMS charges the employee labor and expenses that support Ameren Illinois' Rate Case 100% to Ameren Illinois. Ameren Illinois and AMS track the cost of AMS Rate Case

related services which enables Ameren Illinois to separately identify as Rate Case expense AMS charges related to preparing and litigating this case.

Q. What is the General Services Agreement?

A. The GSA is the Commission-approved arrangement for the provision of services between AMS and Ameren Illinois and among Ameren Illinois and other Ameren affiliates. It requires AMS to charge Ameren Illinois only the actual costs of AMS services it receives, as explained, and it establishes a methodology for the assignment and allocation of those costs to Ameren Illinois and other Ameren affiliates. The costs of such services are computed in accordance with applicable rules and regulations, including any applicable rules and regulations of the FERC, and appropriate accounting standards, i.e., the Uniform System of Accounts for Service Companies (18 C.F.R. Part 367). The Commission first approved the GSA in 1997 in Docket 95-0551. The most recently reapproved GSA, as amended, was in 2017 for Docket 16-0287.

Q. Please explain the GSA's cost assignment and allocation methodology.

A. AMS's actual costs are classified as either direct or indirect costs, and are either allocated or assigned to the Ameren affiliates. Direct costs are costs for services performed for a single affiliate or group of affiliates. Direct costs applicable to a single affiliate are directly charged to only that affiliate. Direct costs applicable to two or more affiliates are directly allocated among those affiliates based on factors described in the GSA, such as the affiliates' most recent calendar year-end number of customers. Indirect costs are general overhead costs that are not applicable to a single affiliate or group of affiliates, such as the rent that AMS pays for office space or general office supplies. Those costs are assigned to the Ameren affiliates using formulas described in the GSA.

Q. How do Ameren Illinois and AMS track Rate Case related AMS charges?

A. Ameren Illinois and AMS identify, on an annual basis, those AMS employees whose duties include rate case support or who are expected to provide more than incidental support on the Rate Case. These employees receive an email providing instructions for proper accounting. Most AMS employees charge their time using the Time Reporting Information System (TRIS). TRIS allows AMS employees to charge their services to a specific Rate Case service request project, and prompts them to choose an activity code to describe the services that they performed, like "Regulatory Data Requests," "Regulatory Filing Requirements," and "Regulatory Testimony." The AMS employees likely to provide rate case services take an online training course on the TRIS procedures for properly recording their time when performing work for affiliates.

Q. What documentation is Ameren Illinois providing in support of the justness and reasonableness of the cost for AMS's Rate Case services?

A. Ameren Exhibit 3.6 is documentation of AMS Rate Case services that shows for the AMS legal and technical professionals and their support staff, who have provided Ameren Illinois services related to this Rate Case to date including (a) the services provided and corresponding charges; (b) the name and payroll department title of the persons providing the services; (c) the time spent providing the services on a daily basis; and (d) a summary of the expense incurred by department. The amounts charged for their services exclude incentive compensation costs and general overhead, such as facility expense or office supplies.

Q. Are Ameren Illinois' projected total Rate Case expenses just and reasonable?

A. Yes. The considerations, processes, and documentation that I describe above and that Mr. Tomc describes in his affidavit ensure that the amounts that Ameren Illinois has expended and

projects it will expend to compensate affiliate attorneys and technical experts to prepare and litigate this Rate Case proceeding are just and reasonable.

VII. CONCLUSION

Q. Does this conclude your direct testimony?

A. Yes, it does.

APPENDIX

STATEMENT OF QUALIFICATIONS
SUSAN E. KEITH

My name is Susan E. Keith. I am employed by Ameren Illinois Company d/b/a Ameren Illinois as a Lead Financial Specialist – Regulatory Accounting. In this role, my responsibilities relating to gas and electric rate cases include reviewing, interpreting, preparing and analyzing accounting, financial and statistical data for exhibits and schedules filed.

I graduated from Western Illinois University with a Bachelor of Business in Accounting, Bachelor of Business in Marketing and a Master in Business Administration with a concentration in Management. In 2005, I passed the Certified Public Accountant examination receiving my CPA designation in Illinois. I am licensed as a Certified Public Accountant in Illinois and a member of the Illinois CPA Society.

Prior to joining Ameren Corporation, I was employed as a Cost Accountant by a porcelain insulator manufacturing company owned by Cooper Power Systems and then purchased by Porcelain Products Company. I was responsible for month-end closings, financial statement generation, yearly inventory, and capital project monitoring. I started my professional career at Boeing/McDonnell Douglas analyzing data for Operating Plans, Strategic Plans, and various other reports. I created models for various forecasts including sales, ROI, and cash flow. I developed budgets for government contracts and was engaged in proposals and reporting for these contracts.

I began my employment at Ameren in 2008, as a Senior Financial Specialist and in 2015 I was promoted to Lead Financial Specialist. During my employment I have been performing analysis for gas and electric rate cases and electric rate filings. This includes the preparation of regulatory required reports and exhibits, providing data, answering inquiries, and assisting with

audits and reviews. I also provide testimony and perform reconciliations for various Ameren Illinois Riders.