

Ameren Services

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OFFICIAL FILE

ILLINOIS COMMERCE COMMISSION

ORIGINAL

February 23, 2007

Ms. Elizabeth Rolando
Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62701



RE: ICC Docket No. 05-0780

Dear Ms. Rolando:

As per the Commission's Final Order in the above docket, I am filing with you the executed Amended and Restated General Services Agreement. A copy of same is also being provided to the Manager of Accounting.

As always, thank you for your assistance in such matters.

Sincerely,

A handwritten signature in black ink that reads "Edward C. Fitzhenry".

Edward C. Fitzhenry
Managing Associate General Counsel

ECF/drm

cc: Ms. Mary Selvaggio
Legal / Corp File

ILLINOIS
COMMERCE COMMISSION
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CHIEF CLERK'S OFFICE

**AMENDED AND RESTATED
GENERAL SERVICES AGREEMENT**

Between

AMEREN SERVICES COMPANY

and

**AMEREN CORPORATION, UNION ELECTRIC COMPANY,
CENTRAL ILLINOIS PUBLIC SERVICE COMPANY,
CIPSCO INVESTMENT COMPANY, CENTRAL ILLINOIS LIGHT COMPANY, and
ILLINOIS POWER COMPANY**

THIS AMENDED AND RESTATED GENERAL SERVICES AGREEMENT, dated as of February 23, 2007, is entered into by and between the following: **AMEREN SERVICES COMPANY** (hereinafter sometimes referred to as "Service Company"), a Missouri corporation, and **AMEREN CORPORATION** ("Ameren Corporation"), a Missouri corporation, **UNION ELECTRIC COMPANY**, d/b/a AmerenUE ("AmerenUE"), a Missouri corporation, **CENTRAL ILLINOIS PUBLIC SERVICE COMPANY**, d/b/a AmerenCIPS ("AmerenCIPS"), an Illinois corporation, **CIPSCO INVESTMENT COMPANY** ("CIC"), an Illinois corporation, **CENTRAL ILLINOIS LIGHT COMPANY**, d/b/a AmerenCILCO ("AmerenCILCO"), an Illinois corporation, and **ILLINOIS POWER COMPANY**, d/b/a AmerenIP ("AmerenIP"), an Illinois corporation (all of which are hereinafter sometimes referred to collectively as the "Parties", and singularly as a "Party"), and amends and restates the General Services Agreement dated as of September 30, 2004 (as previously amended, restated, supplemented or otherwise modified from time to time) by and between the Parties.

WITNESSETH:

WHEREAS, Ameren Corporation is registered with the Securities and Exchange Commission ("the SEC or "the Commission") under the terms of the Public Utility Holding

Company Act of 1935 (the "Act") and with the repeal of the Act effective February 8, 2006, Ameren Corporation expects to register with the Federal Energy Regulatory Commission ("the FERC") under the terms of the Public Utility Holding Company Act of 2005; and

WHEREAS, Ameren Corporation, AmerenUE, AmerenCIPS, CIC, AmerenCILCO, AmerenIP and the subsidiaries of AmerenUE, AmerenCIPS, CIC, AmerenCILCO and AmerenIP (hereinafter referred to as "Client Companies"), entered into this Agreement providing for the performance by Service Company for the Client Companies of certain services more particularly set forth herein; and

WHEREAS, Service Company is organized, staffed and equipped and is authorized by the SEC to be a subsidiary service company under Section 13 of the Act to render to Ameren Corporation, and other subsidiaries of Ameren Corporation, certain services as herein provided; and

WHEREAS, to maximize efficiency, and to achieve merger related savings, the Client Companies desire to avail themselves of the advisory, professional, technical and other services of persons employed or to be retained by Service Company, and to compensate Service Company appropriately for such services; and

WHEREAS, the Parties desire to amend Schedules 1 and 2 of the Agreement to add a new category of service to be provided by Service Company ("Utility Operating Services") and also to add the expected allocation factors to be used for this new category of service; and

WHEREAS, to effectuate these changes, the Parties desire to amend and restate the Agreement;

NOW, THEREFORE, in consideration of the premises and of the mutual agreements herein, the Parties hereto agree as follows:

Section 1. Agreement to Furnish Services

Service Company agrees to furnish to Client Companies upon the terms and conditions

herein provided, the services hereinafter referred to and described in Section 2, at such times, for such period and in such manner as Client Companies may from time to time request. Service Company will keep itself and its personnel available and competent to render to Client Companies such services so long as it is authorized to do so by the appropriate federal and state regulatory agencies.

Section 2. Services to be Performed

The services to be provided by Service Company hereunder may, upon request, include the services as set out in Schedule 1, attached hereto and made a part hereof. Schedule 1 will be revised as necessary, subject to Commission approval.

In addition to the Services set out in Schedule 1 as approved by the Commission, Service Company shall render advice and assistance as Client Companies may request and Service Company determines it is able to perform with respect to Client Companies' business and operations. If the advice and assistance requested by a Client Company results in the Service Company providing a service not included on Schedule 1, then Schedule 1 will be revised as necessary subject to Commission approval.

Section 3. Compensation of Service Company

As compensation for such services rendered to them by Service Company, Client Companies hereby agree to pay to Service Company the cost of such services, computed in accordance with applicable rules and regulations (including, but not limited to, Rules 90 and 91) under the Act and appropriate accounting standards.

Compensation to be paid by Client Companies shall include direct charges and Client Companies' fairly allocated pro rata share of certain of Service Company's costs, determined as set out on Schedule 2, attached hereto and made a part hereof.

Service Company costs will be classified into either a direct or indirect category. Direct costs are defined as costs that can be identified as being applicable to services performed for a

single Client Company or group of Client Companies. Costs applicable to a single Client Company will be directly charged to that company. Costs applicable to two or more Client Companies will be distributed based on direct allocation factors found in Schedule 1. These factors will be assigned to a Service Request based on the nature of the activity being performed by the Service Company.

Indirect Costs shall include those costs of a general overhead basis which cannot be identified to a single Client Company or group of Client Companies. These indirect costs are defined as either functional or corporate in nature. Functional indirect costs, such as office supplies or secretarial labor, will be accumulated by function and distributed to Client Companies based on the ratio of total direct and direct allocated costs charged to the Client Company by a particular function as compared to all such costs charged to all Client Companies. Indirect costs identified as corporate in nature, such as the Service Company's property taxes and insurance costs will be distributed to Client Companies based on the ratio of total direct and direct allocated costs, charged to the Client Company by the Service Company as compared to all such costs charged to all Client Companies.

Overhead costs associated with labor, such as pensions and benefits, payroll taxes and injuries & damages expense will be charged to the Client Company based on the Service Company labor costs charged to the Client Company.

All of the Service Company direct costs, indirect costs, and overhead costs charged to the Client Companies shall reflect the actual costs of the Service Company.

Section 4. Securities and Exchange Commission Rules

It is the intent of the Parties that the determination of the costs as used in this Agreement shall be consistent with, and in compliance with the rules and regulations of the SEC, as they now read and with any rules and regulations adopted by the FERC as successor to the authority

of the SEC upon the repeal of the Act.

Section 5. Service Requests

Services will be performed in accordance with a Service Request system, consisting of work orders established to capture the various types of costs incurred by Service Company. Costs will be charged to the appropriate service requests, which will then be the basis for the billing of costs to Client Companies.

Section 6. Payment

Payment shall be by making remittance of the amount billed or by making appropriate accounting entries on the books of the applicable companies.

Payment shall be accomplished on a monthly basis, and remittance or accounting entries shall be completed within 60 days of billing.

Section 7. Ameren Corporation

Except as authorized by rule, regulation, or order of the SEC and upon the repeal of the Act, the FERC to the extent it succeeds to the authority of the SEC, nothing in this Agreement shall be read to permit Ameren Corporation, or any person employed by or acting for Ameren Corporation, to provide services for other Parties, or any companies associated with said parties.

Section 8. Client Companies

Except as limited by Section 7, nothing in this Agreement shall be read to prohibit Client Companies from furnishing to other Client Companies services herein referred to, under the same conditions and terms as set out for Service Company.

Section 9. Effective Date and Termination

This Agreement as amended and restated was executed subject to the consent and approval of all applicable regulatory agencies, and shall remain in effect from the date of receipt of all such consents and approvals, unless terminated by mutual agreement or by any Party giving at least sixty days' written notice to the other Parties prior to the beginning of any calendar year,

each Party fully reserving the right to so terminate the Agreement.

This Agreement may also be terminated to the extent that performance may conflict with any rule, regulation or order of the SEC or the FERC adopted before or after the making of this Agreement.

Section 10. Assignment

This Agreement and the rights hereunder may not be assigned without the mutual written consent of all Parties hereto.

Section 11. Appointment of Service Company as Agent

Client Companies hereby appoints Service Company as Agent to represent the Client Companies in performing the services described in Section 2 above. Client Companies also authorize Service Company to purchase (i.e. take title to) various commodities and goods, and to resell (i.e. convey title to) such commodities and goods to Client Companies in the course of performing the services described in Section 2. Any resale of such commodities and goods by Service Company to the Client Companies shall be at the costs incurred by Service Company for its purchase of such items. Service Company shall be accountable for all funds advanced or collected on behalf of a Client Company in connection with any transaction in respect of which Service Company provides services. The provision of services by Service Company pursuant to this Agreement shall in all cases and notwithstanding anything herein contained to the contrary be subject to any limitations contained in authorizations, rules or regulations of those governmental agencies, if any, having jurisdiction over Service Company or such provision of services.

Section 12. Third Party Reliance on Agency Agreement

The Client Companies has duly and properly appointed Service Company as their Agent. Service Company has the full power and authority to transact business on behalf of the Client Companies, and, in particular, to transact for the purchase and sale of the commodities and

services discussed above on behalf of the Client Companies. In furtherance of the authority referred to above, Service Company has the right and power, whether or not under seal, to execute and deliver on behalf of the Client Companies such documents and agreements as may be required in such business transactions without delivering proof to any person of its authority to do so. The Client Companies will be legally bound by the terms of any agreement or contract entered into by Service Company and will be responsible for satisfying any obligations of Service Company under any such agreement or contract. The Client Companies or, where a contract or agreement indicates that Service Company is acting on behalf of only one of the Client Companies, the identified Client Company shall be bound by the terms of any contract or agreement entered into by Service Company; and the obligations under such contract or agreement, including any payment or financial obligations, will be the obligations of the Client Companies, or the identified Client Company, as the case may be, and enforceable against them or it.

Section 13. Access to Records

During the term of this Agreement and for a period of seven years after its expiration or termination as to a Client Company, such Client Company shall have reasonable access to and the right to examine all books, documents, papers, and records (collectively the "Records") which pertain to the services provided by Service Company pursuant to said Agreement. Service Company shall maintain all such Records for a period of seven years after the expiration of the Agreement, and all such Records for a period of seven years after the termination as to a Client Company. During the term of the Agreement and for a period of seven years after its expiration or termination as to a Client Company, the Illinois Commerce Commission shall have access to such Records in accordance with Section 7-101 of the Public Utilities Act (220 ILCS 5/7-101), now in effect and as may be modified from time to time, subject to any applicable limitations and restrictions as provided for in said Public Utilities Act, now in effect and as may be modified

from time to time, including but not limited to limitations and restrictions governing the dissemination and disclosure of confidential and proprietary Records. Nothing in this Agreement shall be construed or interpreted as a waiver by the Service Company or Client Company of any right, entitlement, claim, or privilege to assert and rely upon any appropriate law, statute, rule, regulation, order, or other instrument, with regard to the production, dissemination, release, or disclosure of any such Records.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed and attested by their authorized officers as of February 23, 2007.

AMEREN SERVICES COMPANY

By James E. Birdsong

Title Vice President & Treasurer

ATTEST:

By [Signature]

Title ASSISTANT SECRETARY

AMEREN CORPORATION

By James E. Birdsong

Title Vice President & Treasurer

ATTEST:

By [Signature]

Title ASSISTANT SECRETARY

UNION ELECTRIC COMPANY

By James E. Birdsong

Title Vice President & Treasurer

ATTEST:

By [Signature]

Title ASSISTANT SECRETARY

CENTRAL ILLINOIS PUBLIC SERVICE COMPANY

By James E. Birdsong

Title Vice President & Treasurer

ATTEST:

By [Signature]

Title ASSISTANT SECRETARY

CIPSCO INVESTMENT COMPANY

By *Jane E. Birdsey*
Title President & CEO

ATTEST:

By *[Signature]*
Title *[Signature]*
Steven R. Sullivan
Senior Vice President,
General Counsel & Secretary

CENTRAL ILLINOIS LIGHT COMPANY

By *Jane E. Birdsey*
Title Vice President & Treasurer

ATTEST:

By *[Signature]*
Title ASSISTANT SECRETARY

ILLINOIS POWER COMPANY

By *Jane E. Birdsey*
Title Vice President & Treasurer

ATTEST:

By *[Signature]*
Title ASSISTANT SECRETARY

**DESCRIPTION OF EXPECTED SERVICES
TO BE PROVIDED BY AMEREN SERVICES COMPANY AND
EXPECTED DIRECT COST ALLOCATION FACTORS,
As Amended**

Description of Expected Services to be Provided

A description of the expected services to be provided by Service Company is detailed below. Identifiable costs for all of the functional organizations listed below will be directly charged to Client Company, whenever possible.

For costs that cannot be directly assigned or distributed, the expected direct cost allocation factors are reflected below for each Service Company department.

a) Building Service

Description - Provide facility management services for owned and leased facilities, excluding power plants. To the extent that leasing arrangements are established between Service Company and/or Client Company lease costs will include rent for space occupied and applicable services, such as operation and maintenance of structures, capital improvements, interior space planning, security and janitorial. As appropriate, lease costs will be allocated based on square feet occupied and the allocation factors listed below.

Expected Allocation Factors - 1) number of employees; 2) total capitalization; and 3) total assets

b) Business Services

Description – Provide back office accounting support.

Expected Allocation Factors – none.

c) Controller's

Description - Perform all accounting services necessary to properly maintain and report on the books and records of Client Company. Provide investor relations services.

Expected Allocation Factors - 1) composite*; 2) total capitalization; 3) number of general ledger transactions; 4) number of accounts payable vouchers; 5) number of active and closed projects; and 6) number of employees.

d) Corporate Communications

Description - Develop strategies for advertising and marketing efforts, develop employee communication programs, coordinate community relations efforts and develop

policies and procedures for media relations. Provide video communications services

Expected Allocation Factors - 1) composite*; 2) total capitalization; 3) number of customers; 4) number of employees; and 5) generating capacity.

e) Corporate Planning

Description - Provide rate engineering, regulatory, resource planning and business analysis services.

Expected Allocation Factors - 1) composite*; 2) number of customers; 3) gas throughput; and 4) total assets

f) Customer Services/Division Support

Description - Answer customer inquiries pertaining to electric/gas service usage and perform credit activities. Provide technical support relating to planning, engineering, constructing and operating the distribution and transmission systems. Provide technical support and maintenance of protective relay schemes, station meter work, system testing and data acquisition systems.

Expected Allocation Factors - 1) number of customers; 2) number of employees; 3) gas throughput; and 4) total assets.

g) Economic Development

Description - Provide community and business development services, as well as natural gas development services. Analyze community and business development opportunities.

Expected Allocation Factors - 1) number of customers; 2) sales [kwh and dekatherm]; 3) total capitalization; and 4) total assets

h) Energy Supply

Coordinate the use of the generating, transmission and interconnection facilities to provide economical and reliable energy.

Expected Allocation Factors - 1) peak load; 2) electric net generation; and 3) generating capacity.

i) Engineering and Construction

Description - Provide professional services related to engineering studies, design, procurement, planning, building and management of projects. Study technology that may reduce costs of producing, delivering and using electricity. Also provide transmission

and substation maintenance and System Planning (T&D) services.

Expected Allocation Factors - 1) peak load [electric]; and 2) generating capacity.

j) Environmental Services & Safety

Description - Perform analysis and advocacy of regulatory and legislative issues in the areas of environment, health and safety. Communicate final regulatory requirements to operating groups. Provide assistance and support and compliance review in meeting those requirements. Oversee hazardous substance site investigation and remediation activities.

Expected Allocation Factors - 1) number of employees; and 2) generating capacity;

k) Executive

Description - Provide executive management duties for all applicable activities at the department, function and officer levels.

Expected Allocation Factors - 1) total capitalization; 2) total assets; and 3) sales [kwh and dekatherm]

l) General Counsel

Description - Provide general legal advice related to all applicable activities and legal services in regards to litigation, legislative activities, regulatory agencies and security matters. Make regulatory filings, maintain minutes of the board of directors, conduct stockholder meetings. Process claims activity.

Expected Allocation Factors - 1) composite*; 2) total capitalization; 3) number of employees; 4) number of customers; 5) peak load; and 6) generating capacity.

m) Human Resources

Description - Administer and negotiate employee benefits including pensions, major medical, long-term disability, life insurance, defined contribution plans, executive benefit and flexible spending plans. Provide employment services, including required regulatory reporting and maintenance of personnel records. Provide employee training.

Expected Allocation Factors - 1) number of employees.

n) Industrial Relations

Description - Negotiate, represent and administer provisions of labor agreements applicable to unions representing union employees.

Expected Allocation Factors - 1) number of employees.

o) Information Services

Description - Provide for the development and operation of computer software, telecommunications and other equipment used to conduct business and engineering activities. Maintain all billing records and process customer meter readings.

Expected Allocation Factors - 1) composite*; 2) number of customers; 3) number of employees; 4) generating capacity (excluding CTGs); 5) number of active and closed projects; 6) number of managed PCs; 7) gross plant in service plus CWIP; 8) number of general ledger transactions; 9) total capitalization; 10) electric net generation; 11) tax expense; 12) number of accounts payable transactions; 13) number of vehicles; and 14) peak load.

p) Internal Audit

Description - Audit company operations, perform operational and productivity reviews, review justifications for capital projects and perform quality assurance reviews.

Expected Allocation Factors - 1) composite*; 2) number of customers; 3) number of employees; 4) total capitalization; 5) gross plant in service plus CWIP; 6) peak load; 7) generating capacity; 8) tax expense; 9) number of vehicles; 10) number of projects; and 11) number of managed PCs.

q) Marketing

Description - Provide marketing services including account management, program development, market research and customer energy services.

Expected Allocation Factors - 1) sales [kwh and dekatherm]; and 2) total assets

r) Acquisition Coordination

Description - Monitor programs to achieve savings, Acquisition costs and position reductions as they relate to the implementation plans.

Expected Allocation Factors - 1) composite*; 2) total capitalization; and 3) total assets

s) Motor Transportation

Description - Provide engineering, support, and mechanical servicing of vehicles, procurement of vehicles and safety and training programs.

Expected Allocation Factors - 1) number of vehicles

t) Purchasing

Description - Provide procurement of goods and services other than fuel. Provide materials inventory management services.

Expected Allocation Factors - 1) composite*; 2) sales; and 3) generating capacity.

u) Real Estate

Description - Acquire necessary land rights and permits including coordination of site selection. Maintain existing land rights while permitting licenses and leases to minimize investment or costs of holding property.

Expected Allocation Factors - 1) gross plant-in-service plus CWIP.

v) Stores

Description - Provide clerical, stenographic, administrative and Electronic Data systems support. Provide engineering support and manage and direct stores operations.

Expected Allocation Factors - 1) sales

w) Tax

Description - Research and consult on tax issues in connection with federal, state and local tax compliance and planning matters, including the preparation and filing of returns.

Expected Allocation Factors - 1) composite*;

x) Treasurer's

Description - Provide treasury operation, mailing, financial planning, and investment services. Provide risk management services.

Expected Allocation Factors - 1) composite*; 2) number of customers; 3) number of employees; 4) total capitalization; and 5) total assets

y) Illinois Utility Operating Service

Description: Provide service related to the operation of the gas and electric utility system in Illinois.

Expected Allocation Factors – 1) number of customers

*Composite consists of the following three factors (equal weight to each factor):

Sales (kwh and dekatherm)

Number of customers

Number of employees

Allocation Factors

The following allocation factors will be utilized as outlined above.

Number of Customers - Based on the number of customers (electric and/or gas) at the end of the most recent calendar year. The numerator of which is for an Operating Company (either CILCO, CIPS, IP or UE) and the denominator of which is for all Operating Companies or a subset of Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

Sales - Based on the sales volume (kwh and/or dekatherms) for the most recent calendar year. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

Number of Employees - Based on the number of employees (contract and/or non-contract, or electric operating and/or gas operating) at the end of the most recent calendar year. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

Composite - Based on an equal weighting Sales (kwh & dekatherm), Number of Customers (total), and Number of Employees (total) allocation factors. The numerator of which is the simple average of the above three factors for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually and/or at such time as may be required due to a significant change in circumstances.

Operations & Maintenance Labor - Based on the Operations & Maintenance Labor (electric and/or gas) for the most recent calendar year. The numerator of which is for an Operating Company or an affected affiliate and the denominator of which is for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

Revenues - Based on revenues (electric and/or gas) for the most recent calendar year. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and/or affected affiliate companies. This ratio will be determined annually, or at such time as may be required due to a significant change in circumstances.

Total Capitalization - Based on total capitalization (total common stockholder's equity, preferred stock, and long term debt) at the end of the most recent calendar year. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

Total Assets - Based on total assets at the end of the most recent calendar year. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

Construction Expenditures - Based on construction expenditures for the most recent calendar year. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

Peak Load (electric) - Based on the highest monthly maximum megawatt load (60-minute integration) for the most recent calendar year. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

Peak Load (gas) - Based on the highest daily send out in therms (excluding transportation) for the most recent calendar year. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

Generating Capacity (nameplate) - Based on installed capacity nameplate ratings at the end of the most recent calendar year. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances

Gas Throughput - Based on gas throughput in dekatherms (sales and transportation) for the most recent calendar year. The numerator of which is for an Operating Company. The denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

CPU Cycles - Based on cpu cycles (by application) for the most recent calendar year. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

Current Tax Expense - Based on taxes charged (income and other) for the most recent calendar

year. The numerator of which is for an Operating Company or an affected affiliate company. The denominator of which is for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

Number of Vehicles - Based on number of vehicles at the end of the most recent calendar year. The numerator of which is for an Operating Company and the denominator of which is for all Operating Companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

Number of General Ledger Transactions – Based on the number of general ledger transactions. T. The numerator of which is the number of general ledger transactions for an Operating Company or an affected affiliate company. The denominator of which is the total number of general ledger transactions, excluding AMS, ELMS and EEI, for all Operating Companies and affected affiliate companies. This ratio will be determined annually, and/or at such time as may be required due to a significant change in circumstances.

Number of Accounts Payable Vouchers–Based on the number of accounts payable vouchers. The numerator is the number of accounts payable vouchers for an Operating Company or an affected affiliate company. The denominator of which is the total number of accounts payable vouchers, excluding AMS, for all Operating Companies and affected affiliate companies. The ratio will be determined annually, and /or at such times as may be required due to a significant change in circumstances.

Number of Active and Closed Projects–Based on the number of projects in the system avter year-end deletions. The numerator is the number of projects for an Operating Company or an affected affiliate company. The denominator of which is the total number of all projects, excluding AMS, for all Operating Companies and affected affiliate companies. This ratio will be calculated annually, and/or at such time as it may be required due to a significant change in circumstances.

Number of Managed PCs–Based on the number of PCs managed by information Technology. The numerator is the number of Information Technology managed PCs for an Operating Company or an affected affiliate company. The denominator is the total number of managed PCs, excluding AMS, for all Operating Companies and affected affiliate companies. This ratio will be calculated annually, and/or at such time as it may be required due to a significant change in circumstances.

In addition to the allocation factors listed above, appropriate direct allocations will be made for costs benefiting a single affiliate. Indirect allocations will also be made to all affiliates, including non-regulated companies and Ameren Corporation (AMC).

It may be necessary to allocate a percentage of total costs allocated to non-regulated companies or AMC (see below). This will be done as a sub-factor of existing allocation factors. For example, allocating a percentage of customer service costs to non-regulated companies and allocating remaining costs based on number of customers. Also, allocating a percentage of video presentation costs to AMC and allocating remaining costs based on capitalization.

Non-Regulated - Based on a percentage of total costs allocated to non-regulated companies when existing allocation methods do not adequately reflect the level of services or benefits received. After allocating this percentage of total costs to non-regulatory companies, the remaining costs will be allocated to AMC and/or its subsidiaries, as appropriate, based upon one of the factors above.

Corporate - Based on a percentage of total costs allocated to AMC when existing allocation methods do not adequately reflect the level of services or benefits received. After allocating this percentage of total costs to AMC, the remaining costs will be allocated based upon one of the factors above.

**AMEREN SERVICES
EXPECTED ALLOCATED DIRECT COST FACTORS**

<u>ALLOCATION NUMBER</u>	<u>DESCRIPTION</u>
001A	Composite*
001B	Composite (w/ % to CIC and UDC)*
001C	Composite (w/ % to UDC)*
001D	Composite (Dekatherm & Customers-IL)**
001E	Composite (Dekatherm & Customers)**
001F	Composite (KWH & Customers-IL)**
001G	Composite (UE/CIPS)*
001H	Composite (UE/CIPS w/ % to CIC and UDC)*
001I	Composite (UE/CIPS w/ % to UDC)*
002A	Number of customers
002B	Number of gas transportation customers
002C	Number of electric customers
002D	Number of gas customers
002E	Number of customers (w/ % to UDC)
002F	Number of customers (IL non-residential electric)
002G	Number of customers (IL non-residential gas)
002H	Number of customers (IL non-residential)
002I	Number of customers (IL)
002J	# Electric Customers Non-Residential (MO/IL) with % to GMC
002K	# Electric Distribution Customers (MO/IL)
002L	# Electric/Gas Distribution Customers (MO/IL)
002M	# Electric/Gas Distribution Customers (IL)
002N	# Electric/Gas Distribution Customers (MO/IL) excluding AmerenIP
002O	# Electric Distribution Customers (IL)
002P	# Gas Distribution Customers (IL)
003A	Sales (kwh and dekatherm)
003B	Kwh sales
003C	Dekatherm sales
004A	Number of employees
004B	Number of contract employees
004C	Number of non-contract employees
004D	Number of AMS & UE employees
004E	Number of AMS & CIPS employees
004F	Number of UE & CIPS employees
004G	Number of UE & CIPS non-contract employees
004H	# AFS, AME, GEN, GMC, UEC Employees
004I	# AFS, GEN, CIP, UEC Management & Contract Employees
004J	# AFS, GEN, CIP, UEC Management Employees
004K	# AFS, AME, CIP, GEN, GMC, UEC Management and UEC Contract Employees
004L	# CIP, GEN contract employees
004M	# AFS, UEC Local 1455 Employees
004N	# AFS, AME, CIP, GEN, GMC and UEC employees
004O	Number of Employees (Excluding AME)
004P	Number of Energy Delivery Employees
005A	O&M labor
005B	O&M labor (Electric)
005C	O&M labor (Gas)
006A	Total revenues
006B	Electric revenues
006C	Gas revenues
007A	Total capitalization
007B	% to Ameren Corporation/total capitalization
008A	Total assets
008B	Total assets (UE & CIPS)
008C	Gross Plant-In-Service plus CWIP (Absolute Value)

009A	Construction expenditures
010A	Peak load (electric)
010B	Peak load (gas)
011A	Generating capacity (Nameplate)
011B	Generating capacity (Coal)
011C	Generating Capacity Excluding CTGs Except Grand Tower
012A	Gas throughput (includes transportation)
012B	Total electric net output
012C	Gas Throughput with % to GEN
012D	Electric Net Generation
013A	CPU cycles - mainframe
013B	CPU cycles - UNIX
015A	Current tax expense
016A	Number of vehicles
017A	# of General Ledger Transactions
017B	# of Accounts Payable Vouchers
017C	# of Projects (Active and Closed)
018A	# of Managed PCs

*Composite consists of the following three factors (equal weight to each factor):

- Sales (kwh and dekatherm)
- Number of customers
- Number of employees

**Composite consists of the following two factors (equal weight to each factor):

- Sales
- Number of customers