

**AmerenIP
 Summary of Standard Information Requirements**

| Line No. | Requested Information (A) | Response (B) |
|----------|------------------------------------|---|
| 1 | Utility Name | AmerenIP |
| 2 | Segment Requesting Change in Rates | Electric Delivery |
| 3 | Tariff Filing Date | November 2, 2007 |
| 4 | Test Year Type | Actual |
| 5 | Test Year Ending Date | Twelve Months Ended December 31, 2006 |
| 6 | Utility Representative | Gary Weiss Manager, Regulatory Accounting 1901 Chouteau Avenue St. Louis Missouri 63103 gweiss@ameren.com 314-554-3878 |
| 7 | Alternate Utility Representative | Bob Mill Director - Regulatory Policy and Planning 1901 Chouteau Avenue St. Louis Missouri 63103 rmill@ameren.com 314-554-3734 |
| 8 | Utility Attorney | Ed Fitzhenry Managing Associate General Counsel 1901 Chouteau Avenue St. Louis Missouri 63103 efitzhenry@ameren.com 3147-554-3533 |
| 9 | Change Requested | |
| 10 | Dollars (\$000's) | \$139,321 |
| 11 | Percentage | 39.12% |

AmerenIP
Summary of Standard Information Requirements

| Line No. | Requested Information (A) | Response (B) |
|----------|---------------------------------------|---|
| 12 | List of Schedules Not Provided | |
| 13 | Schedule B-5.2 | Not Applicable - No Property has been merged or acquired from other utilities since the last rate case. |
| 14 | Schedule B-5.3 | Not Applicable - No leased property has been included in rate base. |
| 15 | Schedule B-7 | Not Applicable - The Company is not requesting the inclusion of CWIP in rate base. |
| 16 | Schedule B-7.1 | Not Applicable - The Company is not requesting the inclusion of CWIP in rate base. |
| 17 | Schedule B-10 | Not Applicable - No deferred charges on the Company's financial books have been included in rate base. |
| 18 | Schedule B-11 | Not Applicable - No Property Held for Future Use has been included in rate base. |
| 19 | Schedule B-12 | Not Applicable - No Property Held for Future Use has been included in rate base. |
| 20 | Schedule C-5.5 | Not Applicable - The Company does not have any Investment Tax and Job Development Credits. |
| 21 | Schedule C-11.4 | Not Applicable - The Company records actual, not estimated overhead and clearing costs. |
| 22 | Schedule C-15 | Not Applicable - The Company has not implemented any extraordinary maintenance projects which meet either the Percent of Expense or the dollar threshold. |
| 23 | Schedule C-20 | Not Applicable - The Company does not pay any taxes other than those shown on Schedules C-18, C-19, and C-25. |
| 24 | Schedule C-24 | Not Applicable - The Company has not included legal reserves in rate base. |
| 25 | Schedule C-27 | Not Applicable - The Company does not have a Fuel Adjustment Clause in effect. |
| 26 | Schedule C-28 | Not Applicable - The Company has not included any fuel transportation costs in its presentation of revenue requirements. |

AmerenIP
Summary of Standard Information Requirements

| Line No. | Requested Information (A) | Response (B) |
|----------|------------------------------|--|
| 27 | Schedule C-30 | Not Applicable - A Purchase Gas Cost mechanism does not apply to the electric distribution business revenue requirement. |
| 28 | Schedule C-32 | Not Applicable - The Company does not have in place any programs that would qualify as non-utility operations. |
| 29 | Schedule C-33 | Not Applicable - The Company does not currently have in place any formal billing experimental programs. |
| 30 | Schedule D-5 | Not Applicable - The Company has not tracked information on unrecovered common equity issuance costs. |
| 31 | Schedule F-1, F-2, and F-3 | Not Applicable - The Company has a de minimus amount of investment in electric generation; however, investment and expenses associated with this capacity are not included in this case. |
| 32 | Schedule F-5, F-6, and F-7 | Not Applicable - The Company has a de minimus amount of investment in electric generation; however, investment and expenses associated with this capacity are not included in this case. |
| 33 | Schedule F-8 through F-12 | Not Applicable - The Company is not required to provide this information in an electric rate proceeding. |

AmerenIP
Overall Financial Summary
As of December 31, 2004
(\$000s)

| Line No. | Description (A) | Reference (B) | Test Year Ended December 31, 2004 (C) |
|-------------|--|-------------------------------------|--|
| 1 | Original Cost Rate Base | Sch. B-1, Col. (E), Line 51 | \$ 1,337,703 |
| 2 | Operating Income at Present Rates | Sch. C-1, Col. (E), Line 90 | 37,189 |
| 3 | Earned Rate of Return | Line 2 / Line 1 | 2.78% |
| 4 | Cost of Capital | WPC-5.4, Col. (E), Line 6 | 9.02% |
| 5 | Operating Income at Proposed Rates | Line 1 x Line 4 | 120,674 |
| 6 | Operating Income Deficiency | Line 5 - Line 2 | 83,485 |
| 7 | Gross Revenue Conversion Factor | Sch. A-2.1, Col. (C), Line 8 | 1.66882 |
| 8 | Revenue Increase Requested | Line 6 x Line 7 | 139,321 |
| 9 | Revenue Increase Requested (With Add-on Revenue Taxes) | Line 8 + Sch C-25, Col. (D), Line 5 | <u>\$ 146,871</u> |

AmerenIP
Computation of Jurisdictional Gross Revenue Conversion Factor

| Line No. | Description (A) | w/Uncollectibles | |
|----------|--|------------------|---|
| | | Rate (B) | Gross Revenue Conversion Factor (C) |
| 1 | Operating revenues (without add-on taxes) | | 1.00000 |
| 2 | Uncollectibles Expense | 0.5516% | <u>0.00552</u> |
| 3 | State Taxable Income | | 0.99448 |
| 4 | State income tax | 7.30% | 0.07260 |
| 5 | Income before federal income tax | | <u>0.92189</u> |
| 6 | Federal income tax | 35.00% | 0.32266 |
| 7 | Operating income after taxes | | <u>0.59923</u> |
| 8 | Jurisdictional gross conversion factor (1.00 divided by operating income) | | <u><u>1.66882</u></u> |

AmerenIP
Comparison of Present and Proposed Rates
(\$000s)

First Revised Schedule A-3
Sponsored By: R.D. Stafford
Docket Number: 07-0587
Page 1 of 2

| Line No. | Delivery Service Classification (A) | Average Number of Customers (B) | kWh Sales (C) | Present Rate Revenue (D) | Proposed Rate Revenue (E) | Difference (F) |
|----------|--|------------------------------------|-----------------------|-----------------------------|------------------------------|-------------------|
| 1 | DS-1 - Residential Service | 542,546 | 5,586,637,733 | \$ 199,245 | \$ 281,206 | \$ 81,960 |
| 2 | DS-2 - Small General Service | 70,169 | 2,775,933,826 | 66,555 | 93,932 | 27,377 |
| 3 | DS-3 - General Service | 1,859 | 1,880,737,756 | 28,810 | 40,649 | 11,839 |
| 4 | DS-4 - Large General Service | 273 | 7,655,907,430 | 20,956 | 29,586 | 8,630 |
| 5 | DS-5 - Protective Lighting Service | - | 211,092,860 | 23,123 | 32,636 | 9,514 |
| 6 | DS-6 - Street Lighting Service | - | - | - | - | - |
| 7 | Subtotal | 614,847 | 18,110,309,605 | 338,689 | 478,009 | 139,320 |
| 8 | Other Operating Revenue | | | 17,462 | 17,462 | - |
| 9 | Total | <u>614,847</u> | <u>18,110,309,605</u> | <u>\$ 356,151</u> | <u>\$ 495,470</u> | <u>\$ 139,320</u> |

AmerenIP
Comparison of Present and Proposed Rates
(\$000s)

First Revised Schedule A-3
Sponsored By: R.D. Stafford
Docket Number: 07-0587
Page 2 of 2

| <u>Line No.</u> | <u>Delivery Service Classification (A)</u> | <u>% Difference (G)</u> |
|-----------------|--|-------------------------|
| 1 | DS-1 - Residential Service | 41.14% |
| 2 | DS-2 - Small General Service | 41.13% |
| 3 | DS-3 - General Service | 41.09% |
| 4 | DS-4 - Large General Service | 41.18% |
| 5 | DS-5 - Protective Lighting Service | 41.14% |
| 6 | DS-6 - Street Lighting Service | 0.00% |
| 7 | Subtotal | 41.14% |
| 8 | Other Operating Revenue | 0.00% |
| 9 | Total | 39.12% |

AmerenIP
Comparison to Prior Rate Order
(\$000s)

| Line No. | Description (A) | Jurisdictional Information As of December 31, 2006 (B) | Jurisdictional Information From Docket 06-0070/06-0071/06-0072 CONSOL Order (C) | Reference For Column (C) (D) |
|----------|--|---|--|--|
| 1 | Original Cost Rate Base | \$ 1,337,703 | \$ 1,206,712 | Appendix A, Schedule 1, Col. (I) Line 22 |
| 2 | Operating Income at Present Rates | 37,189 | 139,139 | Appendix A, Schedule 1, Col. (G) Line 21 |
| 3 | Earned Rate of Return | 2.78% | 11.53% | Col. (C) Line 2/Col. (C) Line 1 |
| 4 | Cost of Capital | 9.02% | 8.33% | Appendix A, Schedule 1, Col. (I) Line 23 |
| 5 | Operating Income at Proposed Rates | 120,674 | 100,519 | Appendix A, Schedule 1, Col. (I) Line 21 |
| 6 | Operating Income Deficiency | 83,485 | (38,620) | Line 5 - Line 2 |
| 7 | Gross Revenue Conversion Factor | 1.66882 | (2.17465) | Col. (C) Line 8/Col. (C) Line 6 |
| 8 | Revenue Increase Requested | 139,321 | 83,985 | Appendix A, Schedule 1, Col. (I) Line 24 |
| 9 | Revenue Increase Requested (With Add-on Revenue Taxes) | <u>\$ 146,871</u> Sch. A-2, Col. (C), Line 9 | <u>\$ 94,612</u> | |

NOTE:

Increased rate base and operating expenses since the prior rate order have necessitated the need to file for a change in tariffed rates.

AmerenIP
Jurisdictional Allocation Summary
As of December 31, 2006
(\$000s)

First Revised Schedule A-5a
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 1 of 9

| Line No. | Account No. (A) | Account Classification and Description (B) | Unadjusted Total Electric per Books (C) | Total Company Adjustments (D) | Adjusted Electric Amount (E) | Electric Production (F) |
|----------|--------------------|---|---|-------------------------------------|------------------------------------|-------------------------------|
| 1 | | Electric Intangible Plant | | | | |
| 2 | 301 | Organization | \$ - | \$ - | \$ - | \$ - |
| 3 | 302 | Franchises and Consents | - | - | - | - |
| 4 | 303 | Miscellaneous Intangible Plant | 32,987 | - | 32,987 | 0 |
| 5 | | Subtotal - Electric Intangible Plant | <u>32,987</u> | <u>-</u> | <u>32,987</u> | <u>0</u> |
| 6 | | Other Electric Production Plant | | | | |
| 7 | 340 | Land and Land Rights | - | - | - | - |
| 8 | 341 | Structures and Improvements | 20 | - | 20 | 20 |
| 9 | 342 | Fuel Holders, Products and Accessories | - | - | - | - |
| 10 | 343 | Prime Movers | - | - | - | - |
| 11 | 344 | Generators | 622 | - | 622 | 622 |
| 12 | 345 | Accessory Electric Equipment | 389 | - | 389 | 389 |
| 13 | 346 | Misc. Power Plant Equipment | - | - | - | - |
| 14 | 347 | Asset Retirement Costs for Other Production | - | - | - | - |
| 15 | | Subtotal - Other Electric Production Plant | <u>1,032</u> | <u>-</u> | <u>1,032</u> | <u>1,032</u> |
| 16 | | Electric Transmission Plant | | | | |
| 17 | 350 | Land and Land Rights | 15,016 | - | 15,016 | - |
| 18 | 352 | Structures and Improvements | 4,266 | - | 4,266 | - |
| 19 | 353 | Station Equipment | 109,770 | - | 109,770 | - |
| 20 | 354 | Towers and Fixtures | 15,056 | - | 15,056 | - |
| 21 | 355 | Poles and Fixtures | 75,097 | - | 75,097 | - |
| 22 | 356 | Overhead Conductors and Devices | 80,400 | - | 80,400 | - |
| 23 | 357 | Underground Conduit | - | - | - | - |
| 24 | 358 | Underground Conductors and Devices | - | - | - | - |
| 25 | 359 | Roads and Trails | - | - | - | - |
| 26 | 359.1 | Asset Retirement Costs for Transmission Plant | - | - | - | - |
| 27 | | Subtotal - Electric Transmission Plant | <u>299,607</u> | <u>-</u> | <u>299,607</u> | <u>-</u> |
| 28 | | Electric Distribution Plant | | | | |
| 29 | 360 | Land and Land Rights | 15,544 | - | 15,544 | - |

AmerenIP
Jurisdictional Allocation Summary
As of December 31, 2006
(\$000s)

First Revised Schedule A-5a
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 2 of 9

| Line No. | Account No. | Account Classification and Description | Unadjusted Total Electric per Books | Total Company Adjustments | Adjusted Electric Amount | Electric Production |
|----------|-------------|---|-------------------------------------|---------------------------|--------------------------|---------------------|
| | (A) | (B) | (C) | (D) | (E) | (F) |
| 30 | 361 | Structures and Improvements | 12,754 | - | 12,754 | - |
| 31 | 362 | Station Equipment | 279,621 | - | 279,621 | - |
| 32 | 363 | Storage Battery Equipment | - | - | - | - |
| 33 | 364 | Poles, Towers and Fixtures | 436,587 | - | 436,587 | - |
| 34 | 365 | Overhead Conductors and Devices | 375,534 | - | 375,534 | - |
| 35 | 366 | Underground Conduit | 22,728 | - | 22,728 | - |
| 36 | 367 | Underground Conductors and Devices | 186,737 | - | 186,737 | - |
| 37 | 368 | Line Transformers | 260,462 | - | 260,462 | - |
| 38 | 369 | Services | 163,780 | - | 163,780 | - |
| 39 | 370 | Meters | 61,252 | - | 61,252 | - |
| 40 | 371 | Installations on Customers Premises | - | - | - | - |
| 41 | 372 | Leased Property on Customer Premises | - | - | - | - |
| 42 | 373 | Street Lighting and Signal Systems | 127,678 | - | 127,678 | - |
| 43 | 374 | Other Distribution Plant | 231 | - | 231 | - |
| 44 | | Subtotal - Electric Distribution Plant | <u>1,942,907</u> | <u>-</u> | <u>1,942,907</u> | <u>-</u> |

AmerenIP
Jurisdictional Allocation Summary
As of December 31, 2006
(\$000s)

First Revised Schedule A-5a
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 3 of 9

| Line No. | Account No. (A) | Account Classification and Description (B) | Unadjusted Total Electric per Books (C) | Total Company Adjustments (D) | Adjusted Electric Amount (E) | Electric Production (F) |
|----------|--------------------|---|---|-------------------------------------|------------------------------------|-------------------------------|
| 45 | | Electric General Plant | | | | |
| 46 | 389 | Land and Land Rights | 3,047 | - | 3,047 | - |
| 47 | 390 | Structures and Improvements | 76,281 | - | 76,281 | - |
| 48 | 391 | Office Furniture and Equipment | 56,595 | - | 56,595 | - |
| 49 | 392 | Transportation Equipment | 38,159 | - | 38,159 | - |
| 50 | 393 | Stores Equipment | 1,595 | - | 1,595 | - |
| 51 | 394 | Tools, Shop and Garage Equipment | 10,005 | - | 10,005 | - |
| 52 | 395 | Laboratory Equipment | 4,516 | - | 4,516 | - |
| 53 | 396 | Power Operated Equipment | 1,615 | - | 1,615 | - |
| 54 | 397 | Communication Equipment | 52,434 | - | 52,434 | - |
| 55 | 398 | Miscellaneous Equipment | 2,153 | - | 2,153 | - |
| 56 | 399.1 | Other General Plant | 95 | - | 95 | - |
| 57 | | Subtotal - Electric General Plant | <u>246,495</u> | <u>-</u> | <u>246,495</u> | <u>-</u> |
| 58 | | Total Electric Plant in Service | <u>2,523,028</u> | <u>-</u> | <u>2,523,028</u> | <u>1,032</u> |
| 59 | | Accumulated Reserve for Depreciation | | | | |
| 60 | | Electric Intangible Plant | (31,223) | - | (31,223) | (0) |
| 61 | | Electric Production Plant | (260) | - | (260) | (260) |
| 62 | | Electric Transmission Plant | (143,420) | - | (143,420) | - |
| 63 | | Electric Distribution Plant | (719,895) | - | (719,895) | - |
| 64 | | Electric General Plant | 21,180 | - | 21,180 | 0 |
| 65 | | Total Accumulated Reserve | <u>(873,617)</u> | <u>-</u> | <u>(873,617)</u> | <u>(260)</u> |
| 66 | | Net Plant | <u>\$ 1,649,411</u> | <u>\$ -</u> | <u>\$ 1,649,411</u> | <u>\$ 772</u> |

AmerenIP
Jurisdictional Allocation Summary
As of December 31, 2006
(\$000s)

First Revised Schedule A-5a
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 4 of 9

| Line No. | Account No. (A) | Account Classification and Description (B) | Electric Transmission (G) | Gas (H) | Other (I) |
|----------|--------------------|---|------------------------------|--------------|--------------|
| 1 | | Electric Intangible Plant | | | |
| 2 | 301 | Organization | \$ - | \$ - | \$ - |
| 3 | 302 | Franchises and Consents | - | - | - |
| 4 | 303 | Miscellaneous Intangible Plant | 2,670 | 8,473 | 6 |
| 5 | | Subtotal - Electric Intangible Plant | <u>2,670</u> | <u>8,473</u> | <u>6</u> |
| 6 | | Other Electric Production Plant | | | |
| 7 | 340 | Land and Land Rights | - | - | - |
| 8 | 341 | Structures and Improvements | - | - | - |
| 9 | 342 | Fuel Holders, Products and Accessories | - | - | - |
| 10 | 343 | Prime Movers | - | - | - |
| 11 | 344 | Generators | - | - | - |
| 12 | 345 | Accessory Electric Equipment | - | - | - |
| 13 | 346 | Misc. Power Plant Equipment | - | - | - |
| 14 | 347 | Asset Retirement Costs for Other Production | - | - | - |
| 15 | | Subtotal - Other Electric Production Plant | <u>-</u> | <u>-</u> | <u>-</u> |
| 16 | | Electric Transmission Plant | | | |
| 17 | 350 | Land and Land Rights | 15,016 | - | - |
| 18 | 352 | Structures and Improvements | 4,266 | - | - |
| 19 | 353 | Station Equipment | 109,770 | - | - |
| 20 | 354 | Towers and Fixtures | 15,056 | - | - |
| 21 | 355 | Poles and Fixtures | 75,097 | - | - |
| 22 | 356 | Overhead Conductors and Devices | 80,400 | - | - |
| 23 | 357 | Underground Conduit | - | - | - |
| 24 | 358 | Underground Conductors and Devices | - | - | - |
| 25 | 359 | Roads and Trails | - | - | - |
| 26 | 359.1 | Asset Retirement Costs for Transmission Plant | - | - | - |
| 27 | | Subtotal - Electric Transmission Plant | <u>299,607</u> | <u>-</u> | <u>-</u> |
| 28 | | Electric Distribution Plant | | | |
| 29 | 360 | Land and Land Rights | - | - | - |

AmerenIP
Jurisdictional Allocation Summary
 As of December 31, 2006
 (\$000s)

First Revised Schedule A-5a
 Sponsored By: R. D. Stafford
 Docket Number: 07-0587
 Page 5 of 9

| Line No. | Account No. (A) | Account Classification and Description (B) | Electric Transmission (G) | Gas (H) | Other (I) |
|-------------|--------------------|---|---------------------------------|------------|--------------|
| 30 | 361 | Structures and Improvements | - | - | - |
| 31 | 362 | Station Equipment | - | - | - |
| 32 | 363 | Storage Battery Equipment | - | - | - |
| 33 | 364 | Poles, Towers and Fixtures | - | - | - |
| 34 | 365 | Overhead Conductors and Devices | - | - | - |
| 35 | 366 | Underground Conduit | - | - | - |
| 36 | 367 | Underground Conductors and Devices | - | - | - |
| 37 | 368 | Line Transformers | - | - | - |
| 38 | 369 | Services | - | - | - |
| 39 | 370 | Meters | - | - | - |
| 40 | 371 | Installations on Customers Premises | - | - | - |
| 41 | 372 | Leased Property on Customer Premises | - | - | - |
| 42 | 373 | Street Lighting and Signal Systems | - | - | - |
| 43 | 374 | Other Distribution Plant | - | - | - |
| 44 | | Subtotal - Electric Distribution Plant | <u>-</u> | <u>-</u> | <u>-</u> |

AmerenIP
Jurisdictional Allocation Summary
As of December 31, 2006
(\$000s)

First Revised Schedule A-5a
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 6 of 9

| Line No. | Account No. (A) | Account Classification and Description (B) | Electric Transmission (G) | Gas (H) | Other (I) |
|----------|--------------------|---|------------------------------|------------------|------------------|
| 45 | | Electric General Plant | | | |
| 46 | 389 | Land and Land Rights | 213 | 675 | 256 |
| 47 | 390 | Structures and Improvements | 4,613 | 15,716 | 11,856 |
| 48 | 391 | Office Furniture and Equipment | 4,112 | 18,762 | 12 |
| 49 | 392 | Transportation Equipment | 1,774 | 1,789 | - |
| 50 | 393 | Stores Equipment | 145 | 352 | - |
| 51 | 394 | Tools, Shop and Garage Equipment | 1,014 | 742 | - |
| 52 | 395 | Laboratory Equipment | 523 | 4 | 42 |
| 53 | 396 | Power Operated Equipment | 36 | 455 | - |
| 54 | 397 | Communication Equipment | 4,090 | 14,925 | 603 |
| 55 | 398 | Miscellaneous Equipment | 209 | 366 | - |
| 56 | 399.1 | Other General Plant | 8 | 24 | - |
| 57 | | Subtotal - Electric General Plant | <u>16,737</u> | <u>53,810</u> | <u>12,769</u> |
| 58 | | Total Electric Plant in Service | <u>319,013</u> | <u>62,283</u> | <u>12,775</u> |
| 59 | | Accumulated Reserve for Depreciation | | | |
| 60 | | Electric Intangible Plant | (2,527) | (8,020) | (6) |
| 61 | | Electric Production Plant | - | - | - |
| 62 | | Electric Transmission Plant | (143,420) | - | - |
| 63 | | Electric Distribution Plant | - | - | - |
| 64 | | Electric General Plant | <u>1,315</u> | <u>7,541</u> | <u>(1,883)</u> |
| 65 | | Total Accumulated Reserve | <u>(144,632)</u> | <u>(479)</u> | <u>(1,889)</u> |
| 66 | | Net Plant | <u>\$ 174,381</u> | <u>\$ 61,804</u> | <u>\$ 10,886</u> |

AmerenIP
Jurisdictional Allocation Summary
As of December 31, 2006
(\$000s)

First Revised Schedule A-5a
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 7 of 9

| Line No. | Account No. (A) | Account Classification and Description (B) | Electric Distribution (J) | Allocation Factor Used from WPA-5a or Basis for Allocation (K) | |
|----------|--------------------|---|------------------------------|---|--------------------------|
| 1 | | Electric Intangible Plant | | | |
| 2 | 301 | Organization | \$ - | | |
| 3 | 302 | Franchises and Consents | - | | |
| 4 | 303 | Miscellaneous Intangible Plant | 21,838 | Combination of Factors shown on WPA-5a | |
| 5 | | Subtotal - Electric Intangible Plant | <u>21,838</u> | | |
| 6 | | Other Electric Production Plant | | | |
| 7 | 340 | Land and Land Rights | - | | 100% Electric Production |
| 8 | 341 | Structures and Improvements | - | | 100% Electric Production |
| 9 | 342 | Fuel Holders, Products and Accessories | - | 100% Electric Production | |
| 10 | 343 | Prime Movers | - | 100% Electric Production | |
| 11 | 344 | Generators | - | 100% Electric Production | |
| 12 | 345 | Accessory Electric Equipment | - | 100% Electric Production | |
| 13 | 346 | Misc. Power Plant Equipment | - | 100% Electric Production | |
| 14 | 347 | Asset Retirement Costs for Other Production | - | 100% Electric Production | |
| 15 | | Subtotal - Other Electric Production Plant | <u>-</u> | | |
| 16 | | Electric Transmission Plant | | | |
| 17 | 350 | Land and Land Rights | - | 100% Electric Transmission | |
| 18 | 352 | Structures and Improvements | - | 100% Electric Transmission | |
| 19 | 353 | Station Equipment | - | 100% Electric Transmission | |
| 20 | 354 | Towers and Fixtures | - | 100% Electric Transmission | |
| 21 | 355 | Poles and Fixtures | - | 100% Electric Transmission | |
| 22 | 356 | Overhead Conductors and Devices | - | 100% Electric Transmission | |
| 23 | 357 | Underground Conduit | - | 100% Electric Transmission | |
| 24 | 358 | Underground Conductors and Devices | - | 100% Electric Transmission | |
| 25 | 359 | Roads and Trails | - | 100% Electric Transmission | |
| 26 | 359.1 | Asset Retirement Costs for Transmission Plant | - | 100% Electric Transmission | |
| 27 | | Subtotal - Electric Transmission Plant | <u>-</u> | | |
| 28 | | Electric Distribution Plant | | | |
| 29 | 360 | Land and Land Rights | 15,544 | 100% Electric Distribution | |

AmerenIP
Jurisdictional Allocation Summary
 As of December 31, 2006
 (\$000s)

First Revised Schedule A-5a
 Sponsored By: R. D. Stafford
 Docket Number: 07-0587
 Page 8 of 9

| Line No. | Account No. (A) | Account Classification and Description (B) | Electric Distribution (J) | Allocation Factor Used from WPA-5a or Basis for Allocation (K) |
|----------|--------------------|---|------------------------------|---|
| 30 | 361 | Structures and Improvements | 12,754 | 100% Electric Distribution |
| 31 | 362 | Station Equipment | 279,621 | 100% Electric Distribution |
| 32 | 363 | Storage Battery Equipment | - | 100% Electric Distribution |
| 33 | 364 | Poles, Towers and Fixtures | 436,587 | 100% Electric Distribution |
| 34 | 365 | Overhead Conductors and Devices | 375,534 | 100% Electric Distribution |
| 35 | 366 | Underground Conduit | 22,728 | 100% Electric Distribution |
| 36 | 367 | Underground Conductors and Devices | 186,737 | 100% Electric Distribution |
| 37 | 368 | Line Transformers | 260,462 | 100% Electric Distribution |
| 38 | 369 | Services | 163,780 | 100% Electric Distribution |
| 39 | 370 | Meters | 61,252 | 100% Electric Distribution |
| 40 | 371 | Installations on Customers Premises | - | 100% Electric Distribution |
| 41 | 372 | Leased Property on Customer Premises | - | 100% Electric Distribution |
| 42 | 373 | Street Lighting and Signal Systems | 127,678 | 100% Electric Distribution |
| 43 | 374 | Other Distribution Plant | 231 | 100% Electric Distribution |
| 44 | | Subtotal - Electric Distribution Plant | <u>1,942,907</u> | |

AmerenIP
Jurisdictional Allocation Summary
 As of December 31, 2006
 (\$000s)

| Line No. | Account No. (A) | Account Classification and Description (B) | Electric Distribution (J) | Allocation Factor Used from WPA-5a or Basis for Allocation (K) |
|----------|--------------------|---|------------------------------|---|
| 45 | | Electric General Plant | | |
| 46 | 389 | Land and Land Rights | 1,903 | Combination of Factors shown on WPA-5a |
| 47 | 390 | Structures and Improvements | 44,096 | Combination of Factors shown on WPA-5a |
| 48 | 391 | Office Furniture and Equipment | 33,708 | Combination of Factors shown on WPA-5a |
| 49 | 392 | Transportation Equipment | 34,596 | Combination of Factors shown on WPA-5a |
| 50 | 393 | Stores Equipment | 1,097 | Combination of Factors shown on WPA-5a |
| 51 | 394 | Tools, Shop and Garage Equipment | 8,249 | Combination of Factors shown on WPA-5a |
| 52 | 395 | Laboratory Equipment | 3,947 | Combination of Factors shown on WPA-5a |
| 53 | 396 | Power Operated Equipment | 1,125 | Combination of Factors shown on WPA-5a |
| 54 | 397 | Communication Equipment | 32,817 | Combination of Factors shown on WPA-5a |
| 55 | 398 | Miscellaneous Equipment | 1,578 | Combination of Factors shown on WPA-5a |
| 56 | 399.1 | Other General Plant | 63 | Combination of Factors shown on WPA-5a |
| 57 | | Subtotal - Electric General Plant | <u>163,179</u> | |
| 58 | | Total Electric Plant in Service | <u>2,127,924</u> | |
| 59 | | Accumulated Reserve for Depreciation | | |
| 60 | | Electric Intangible Plant | (20,670) | Based on allocated Intangible Plant |
| 61 | | Electric Production Plant | - | 100% Electric Production |
| 62 | | Electric Transmission Plant | - | 100% Electric Transmission |
| 63 | | Electric Distribution Plant | (719,895) | 100% Electric Distribution |
| 64 | | Electric General Plant | 14,208 | Based on allocation of General Plant by Account |
| 65 | | Total Accumulated Reserve | <u>(726,357)</u> | |
| 66 | | Net Plant | <u>\$ 1,401,567</u> | |

To Sch. B-1, Col. (C),
 Line 42

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule A-5b
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 1 of 18

| Line No. | Account No. | Account Classification and Description | Unadjusted Total Electric per Books (C) | Total Company Adjustments (D) | Adjusted Electric Amount (E) | Electric Production (F) |
|----------|-------------|--|---|-------------------------------|------------------------------|-------------------------|
| (A) | (B) | | | | | |
| 67 | | Electric Production Expenses | | | | |
| 68 | | Other Power Generation | | | | |
| 69 | | Operation | | | | |
| 70 | 546 | Operation Supervision & Engineering | \$ 10 | \$ - | \$ 10 | \$ 10 |
| 71 | 547 | Fuel | 0 | - | 0 | 0 |
| 72 | | Total Operation | <u>10</u> | <u>0</u> | <u>10</u> | <u>10</u> |
| 73 | | Maintenance | | | | |
| 74 | 553 | Maintenance of Generating and Electric Plant | 13 | - | 13 | 13 |
| 75 | | Total Maintenance | <u>13</u> | <u>0</u> | <u>13</u> | <u>13</u> |
| 76 | | Total Other Power Generation | 23 | 0 | 23 | 23 |
| 77 | | Other Power Supply Expenses | | | | |
| 78 | 555 | Purchased Power | 772,697 | - | 772,697 | 772,697 |
| 79 | 556 | System Control & Load Dispatch | 3 | - | 3 | 3 |
| 80 | 557 | Other Expenses | 5 | - | 5 | 5 |
| 81 | | Total Other Power Supply Expenses | <u>772,705</u> | <u>0</u> | <u>772,705</u> | <u>772,705</u> |
| 82 | | Total Electric Production Expenses | 772,728 | 0 | 772,728 | 772,728 |
| 83 | | Electric Transmission Expenses | | | | |
| 84 | | Operation | | | | |
| 85 | 560 | Operation Supervision & Engineering | 603 | - | 603 | - |
| 86 | 561 | Load Dispatch | 1,493 | - | 1,493 | - |
| 87 | 562 | Station Expenses | 7 | - | 7 | - |
| 88 | 563 | Overhead Line Expenses | 0 | - | 0 | - |
| 89 | 564 | Underground Line Expenses | 0 | - | 0 | - |
| 90 | 565 | Transmission of Electricity by Others | 6,077 | - | 6,077 | - |
| 91 | 566 | Miscellaneous Transmission Expenses | 390 | - | 390 | - |
| 92 | 567 | Rents | 61 | - | 61 | - |
| 93 | | Total Operation | <u>8,631</u> | <u>0</u> | <u>8,631</u> | <u>0</u> |

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule A-5b
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 2 of 18

| Line No. | Account No. | Account Classification and Description | Unadjusted Total Electric per Books (C) | Total Company Adjustments (D) | Adjusted Electric Amount (E) | Electric Production (F) |
|----------|-------------|---|---|-------------------------------|------------------------------|-------------------------|
| | (A) | (B) | | | | |
| 94 | | Maintenance | | | | |
| 95 | 568 | Maintenance Supervision & Engineering | 640 | - | 640 | - |
| 96 | 569 | Maintenance of Structures | 19 | - | 19 | - |
| 97 | 570 | Maintenance of Station Equipment | 333 | - | 333 | - |
| 98 | 571 | Maintenance of Overhead Lines | 2,456 | - | 2,456 | - |
| 99 | 572 | Maintenance of Underground Lines | 0 | - | 0 | - |
| 100 | 573 | Maintenance of Misc. Transmission Plt. | 45 | - | 45 | - |
| 101 | | Total Maintenance | <u>3,493</u> | <u>0</u> | <u>3,493</u> | <u>0</u> |
| 102 | | Total Electric Transmission Expenses | 12,124 | 0 | 12,124 | 0 |
| 103 | | Regional Marketing Expenses | | | | |
| 104 | | Operation | | | | |
| 105 | 575 | Market Facilitation, Monitoring and Compliance Services | 2,252 | - | 2,252 | - |
| 106 | | Total Operation | <u>2,252</u> | <u>0</u> | <u>2,252</u> | <u>0</u> |
| 107 | | Maintenance | | | | |
| 108 | 576 | Maintenance of Market Operation Plant | 0 | - | 0 | - |
| 109 | | Total Maintenance | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 110 | | Total Regional Marketing Expenses | 2,252 | 0 | 2,252 | 0 |
| 111 | | Electric Distribution Expenses | | | | |
| 112 | | Operation | | | | |
| 113 | 580 | Operation Supervision & Engineering | 3,915 | - | 3,915 | - |
| 114 | 581 | Load Dispatch | 2,348 | - | 2,348 | - |
| 115 | 582 | Station Expenses | 595 | - | 595 | - |

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule A-5b
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 3 of 18

| Line No. | Account No. | Account Classification and Description | Unadjusted Total Electric per Books | Total Company Adjustments | Adjusted Electric Amount | Electric Production |
|----------|-------------|---|-------------------------------------|---------------------------|--------------------------|---------------------|
| | (A) | (B) | (C) | (D) | (E) | (F) |
| 116 | 583 | Overhead Line Expenses | 5,337 | - | 5,337 | - |
| 117 | 584 | Underground Line Expenses | 2,210 | - | 2,210 | - |
| 118 | 585 | Street Lighting & Signal System Expenses | 392 | - | 392 | - |
| 119 | 586 | Meter Expenses | 6,946 | - | 6,946 | - |
| 120 | 587 | Customer Installation Expenses | 176 | - | 176 | - |
| 121 | 588 | Miscellaneous Expenses | 9,360 | - | 9,360 | - |
| 122 | 589 | Rents | 90 | - | 90 | - |
| 123 | | Total Operation | <u>31,369</u> | <u>0</u> | <u>31,369</u> | <u>0</u> |
| 124 | | Maintenance | | | | |
| 125 | 590 | Maintenance Supervision & Engineering | 1,794 | - | 1,794 | - |
| 126 | 591 | Maintenance of Structures | 301 | - | 301 | - |
| 127 | 592 | Maintenance of Station Equipment | 7,271 | - | 7,271 | - |
| 128 | 593 | Maintenance of Overhead Lines | 45,290 | - | 45,290 | - |
| 129 | 594 | Maintenance of Underground Lines | 1,580 | - | 1,580 | - |
| 130 | 595 | Maintenance of Line Transformers | 372 | - | 372 | - |
| 131 | 596 | Maintenance of Street Lights & Signal Sys. | 1,602 | - | 1,602 | - |
| 132 | 597 | Maintenance of Meters | 128 | - | 128 | - |
| 133 | 598 | Maintenance of Misc. Distribution Plt. | 1,792 | - | 1,792 | - |
| 134 | | Total Maintenance | <u>60,129</u> | <u>0</u> | <u>60,129</u> | <u>0</u> |
| 135 | | Total Electric Distribution Expenses | 91,498 | 0 | 91,498 | 0 |
| 136 | | Customer Account Expenses | | | | |
| 137 | | Operation | | | | |
| 138 | 901 | Supervision | 16 | - | 16 | - |
| 139 | 902 | Meter Reading Expenses | 7,065 | - | 7,065 | - |
| 140 | 903 | Customer Records & Collection Expenses | 10,984 | - | 10,984 | - |
| 141 | 904 | Uncollectible Accounts | 1,440 | - | 1,440 | - |
| 142 | 905 | Misc. Customers Account Expenses | 646 | - | 646 | - |
| 143 | | Total Customer Account Expenses | <u>20,151</u> | <u>0</u> | <u>20,151</u> | <u>0</u> |

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule A-5b
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 4 of 18

| Line No. | Account No. (A) | Account Classification and Description (B) | Unadjusted Total Electric per Books (C) | Total Company Adjustments (D) | Adjusted Electric Amount (E) | Electric Production (F) |
|----------|--------------------|--|---|-------------------------------------|------------------------------------|-------------------------------|
| 144 | | Customer Service & Informational Expenses | | | | |
| 145 | | Operation | | | | |
| 146 | 907 | Supervision | 40 | - | 40 | - |
| 147 | 908 | Customers Assistance Expenses | 393 | - | 393 | - |
| 148 | 909 | Informational & Instructional Expenses | 864 | - | 864 | - |
| 149 | 910 | Misc. Customer Service & Informational Exp. | 33 | - | 33 | - |
| 150 | | Total Customer Serv. & Informational Exp. | 1,330 | 0 | 1,330 | 0 |
| 151 | | Sales Expenses | | | | |
| 152 | | Operation | | | | |
| 153 | 911 | Supervision | 0 | - | 0 | 0 |
| 154 | 912 | Demonstrating & Selling Expenses | 543 | - | 543 | 543 |
| 155 | 913 | Advertising Expenses | 0 | - | 0 | 0 |
| 156 | 914 | Rev.fr.Merchandising, Jobbing & Contr. Wk. | 0 | - | 0 | 0 |
| 157 | 915 | Cost & Exp. From Merch. Jobbing & Contr. Wk. | 0 | - | 0 | 0 |
| 158 | 916 | Miscellaneous Sales Expenses | 17 | - | 17 | 17 |
| 159 | | Total Sales Expenses | 561 | 0 | 561 | 561 |

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule A-5b
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 5 of 18

| Line No. | Account No. | Account Classification and Description | Unadjusted Total Electric per Books (C) | Total Company Adjustments (D) | Adjusted Electric Amount (E) | Electric Production (F) |
|----------|-------------|--|---|-------------------------------|------------------------------|-------------------------|
| | (A) | (B) | | | | |
| 160 | | Administrative & General Expenses | | | | |
| 161 | | Operation | | | | |
| 162 | 920 | Administrative & General Salaries | 19,774 | - | 19,774 | - |
| 163 | 921 | Office Supplies & Expenses | 7,499 | - | 7,499 | - |
| 164 | 922 | Administrative Exp. Transferred - Credit | (928) | - | (928) | - |
| 165 | 923 | Outside Services Employed | 10,705 | - | 10,705 | - |
| 166 | 924 | Property Insurance | 1,293 | - | 1,293 | - |
| 167 | 925 | Injuries & Damages | 6,883 | - | 6,883 | - |
| 168 | 926 | Employee Pensions & Benefits | 19,906 | - | 19,906 | - |
| 169 | 927 | Franchise Requirements | 9,015 | - | 9,015 | - |
| 170 | 928 | Regulatory Commission Expenses | 3,353 | - | 3,353 | - |
| 171 | 929 | Duplicate Charges - Credit | (9,012) | - | (9,012) | - |
| 172 | 930.1 | General Advertising Expenses | 845 | - | 845 | - |
| 173 | 930.2 | Miscellaneous General Expenses | 3,409 | - | 3,409 | - |
| 174 | 931 | Rents | 6,703 | - | 6,703 | - |
| 175 | | Total Operation | <u>79,446</u> | <u>0</u> | <u>79,446</u> | <u>0</u> |
| 176 | | Maintenance | | | | |
| 177 | 935 | Maintenance of General Plant | 850 | - | 850 | - |
| 178 | | Total Administrative & General Expenses | 80,296 | 0 | 80,296 | 0 |
| 179 | | Depreciation & Amortization Expense | | | | |
| 180 | 403 | Electric Plant | 47,494 | 952 | 48,446 | 25 |
| 181 | 403 | Electric General Plant | 5,075 | - | 5,075 | 0 |
| 182 | 404 | Electric Intangible Plt. | 1,404 | - | 1,404 | 0 |
| 183 | | Total Depreciation & Amortization Expense | <u>53,973</u> | <u>952</u> | <u>54,925</u> | <u>25</u> |
| 184 | 407.3 | Regulatory Debits | 0 | - | 0 | - |

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule A-5b
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 6 of 18

| Line No. | Account No. (A) | Account Classification and Description (B) | Unadjusted Total Electric per Books (C) | Total Company Adjustments (D) | Adjusted Electric Amount (E) | Electric Production (F) |
|-------------|--------------------|---|---|-------------------------------------|------------------------------------|-------------------------------|
| 185 | 408 | Taxes Other Than Income Taxes | 41,727 | - | 41,727 | - |
| 186 | | Total Operating Expenses (before Income Taxes) | <u>\$ 1,076,640</u> | <u>\$ 952</u> | <u>\$ 1,077,592</u> | <u>\$ 773,313</u> |

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule A-5b
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 7 of 18

| Line No. | Account No. | Account Classification and Description | Electric Transmission (G) | Gas (H) | Other (I) | Electric Distribution (J) |
|----------|-------------|--|------------------------------|------------|--------------|------------------------------|
| | (A) | (B) | | | | |
| 67 | | Electric Production Expenses | | | | |
| 68 | | Other Power Generation | | | | |
| 69 | | Operation | | | | |
| 70 | 546 | Operation Supervision & Engineering | \$ - | \$ - | \$ - | \$ - |
| 71 | 547 | Fuel | - | - | - | - |
| 72 | | Total Operation | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 73 | | Maintenance | | | | |
| 74 | 553 | Maintenance of Generating and Electric Plant | - | - | - | - |
| 75 | | Total Maintenance | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 76 | | Total Other Power Generation | 0 | 0 | 0 | 0 |
| 77 | | Other Power Supply Expenses | | | | |
| 78 | 555 | Purchased Power | - | - | - | - |
| 79 | 556 | System Control & Load Dispatch | - | - | - | - |
| 80 | 557 | Other Expenses | - | - | - | - |
| 81 | | Total Other Power Supply Expenses | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 82 | | Total Electric Production Expenses | 0 | 0 | 0 | 0 |
| 83 | | Electric Transmission Expenses | | | | |
| 84 | | Operation | | | | |
| 85 | 560 | Operation Supervision & Engineering | 603 | - | - | - |
| 86 | 561 | Load Dispatch | 1,493 | - | - | - |
| 87 | 562 | Station Expenses | 7 | - | - | - |
| 88 | 563 | Overhead Line Expenses | 0 | - | - | - |
| 89 | 564 | Underground Line Expenses | 0 | - | - | - |
| 90 | 565 | Transmission of Electricity by Others | 6,077 | - | - | - |
| 91 | 566 | Miscellaneous Transmission Expenses | 390 | - | - | - |
| 92 | 567 | Rents | 61 | - | - | - |
| 93 | | Total Operation | <u>8,631</u> | <u>0</u> | <u>0</u> | <u>0</u> |

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule A-5b
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 8 of 18

| Line No. | Account No. | Account Classification and Description | Electric Transmission (G) | Gas (H) | Other (I) | Electric Distribution (J) |
|----------|-------------|---|------------------------------|------------|--------------|------------------------------|
| | (A) | (B) | | | | |
| 94 | | Maintenance | | | | |
| 95 | 568 | Maintenance Supervision & Engineering | 640 | - | - | - |
| 96 | 569 | Maintenance of Structures | 19 | - | - | - |
| 97 | 570 | Maintenance of Station Equipment | 333 | - | - | - |
| 98 | 571 | Maintenance of Overhead Lines | 2,456 | - | - | - |
| 99 | 572 | Maintenance of Underground Lines | 0 | - | - | - |
| 100 | 573 | Maintenance of Misc. Transmission Plt. | 45 | - | - | - |
| 101 | | Total Maintenance | <u>3,493</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 102 | | Total Electric Transmission Expenses | 12,124 | 0 | 0 | 0 |
| 103 | | Regional Marketing Expenses | | | | |
| 104 | | Operation | | | | |
| 105 | 575 | Market Facilitation, Monitoring and Compliance Services | 2,252 | - | - | 0 |
| 106 | | Total Operation | <u>2,252</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 107 | | Maintenance | | | | |
| 108 | 576 | Maintenance of Market Operation Plant | 0 | - | - | 0 |
| 109 | | Total Maintenance | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 110 | | Total Regional Marketing Expenses | 2,252 | 0 | 0 | 0 |
| 111 | | Electric Distribution Expenses | | | | |
| 112 | | Operation | | | | |
| 113 | 580 | Operation Supervision & Engineering | - | - | - | 3,915 |
| 114 | 581 | Load Dispatch | - | - | - | 2,348 |
| 115 | 582 | Station Expenses | - | - | - | 595 |

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule A-5b
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 9 of 18

| Line No. | Account No. | Account Classification and Description | Electric Transmission (G) | Gas (H) | Other (I) | Electric Distribution (J) |
|----------|-------------|--|------------------------------|------------|--------------|------------------------------|
| | (A) | (B) | | | | |
| 116 | 583 | Overhead Line Expenses | - | - | - | 5,337 |
| 117 | 584 | Underground Line Expenses | - | - | - | 2,210 |
| 118 | 585 | Street Lighting & Signal System Expenses | - | - | - | 392 |
| 119 | 586 | Meter Expenses | - | - | - | 6,946 |
| 120 | 587 | Customer Installation Expenses | - | - | - | 176 |
| 121 | 588 | Miscellaneous Expenses | - | - | - | 9,360 |
| 122 | 589 | Rents | - | - | - | 90 |
| 123 | | Total Operation | <u>0</u> | <u>0</u> | <u>0</u> | <u>31,369</u> |
| 124 | | Maintenance | | | | |
| 125 | 590 | Maintenance Supervision & Engineering | - | - | - | 1,794 |
| 126 | 591 | Maintenance of Structures | - | - | - | 301 |
| 127 | 592 | Maintenance of Station Equipment | - | - | - | 7,271 |
| 128 | 593 | Maintenance of Overhead Lines | - | - | - | 45,290 |
| 129 | 594 | Maintenance of Underground Lines | - | - | - | 1,580 |
| 130 | 595 | Maintenance of Line Transformers | - | - | - | 372 |
| 131 | 596 | Maintenance of Street Lights & Signal Sys. | - | - | - | 1,602 |
| 132 | 597 | Maintenance of Meters | - | - | - | 128 |
| 133 | 598 | Maintenance of Misc. Distribution Plt. | - | - | - | 1,792 |
| 134 | | Total Maintenance | <u>0</u> | <u>0</u> | <u>0</u> | <u>60,129</u> |
| 135 | | Total Electric Distribution Expenses | 0 | 0 | 0 | 91,498 |
| 136 | | Customer Account Expenses | | | | |
| 137 | | Operation | | | | |
| 138 | 901 | Supervision | - | - | - | 16 |
| 139 | 902 | Meter Reading Expenses | - | - | - | 7,065 |
| 140 | 903 | Customer Records & Collection Expenses | - | - | - | 10,984 |
| 141 | 904 | Uncollectible Accounts | - | - | - | 1,440 |
| 142 | 905 | Misc. Customers Account Expenses | - | - | - | 646 |
| 143 | | Total Customer Account Expenses | <u>0</u> | <u>0</u> | <u>0</u> | <u>20,151</u> |

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule A-5b
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 10 of 18

| Line No. | Account No. (A) | Account Classification and Description (B) | Electric Transmission (G) | Gas (H) | Other (I) | Electric Distribution (J) |
|----------|--------------------|--|------------------------------|------------|--------------|------------------------------|
| 144 | | Customer Service & Informational Expenses | | | | |
| 145 | | Operation | | | | |
| 146 | 907 | Supervision | - | - | - | 40 |
| 147 | 908 | Customers Assistance Expenses | - | - | - | 393 |
| 148 | 909 | Informational & Instructional Expenses | - | - | - | 864 |
| 149 | 910 | Misc. Customer Service & Informational Exp. | - | - | - | 33 |
| 150 | | Total Customer Serv. & Informational Exp. | <u>0</u> | <u>0</u> | <u>0</u> | <u>1,330</u> |
| 151 | | Sales Expenses | | | | |
| 152 | | Operation | | | | |
| 153 | 911 | Supervision | - | - | - | - |
| 154 | 912 | Demonstrating & Selling Expenses | - | - | - | - |
| 155 | 913 | Advertising Expenses | - | - | - | - |
| 156 | 914 | Rev.fr.Merchandising, Jobbing & Contr. Wk. | - | - | - | - |
| 157 | 915 | Cost & Exp. From Merch. Jobbing & Contr. Wk. | - | - | - | - |
| 158 | 916 | Miscellaneous Sales Expenses | - | - | - | - |
| 159 | | Total Sales Expenses | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule A-5b
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 11 of 18

| Line No. | Account No. | Account Classification and Description | Electric Transmission (G) | Gas (H) | Other (I) | Electric Distribution (J) |
|----------|-------------|--|------------------------------|--------------|--------------|------------------------------|
| | (A) | (B) | | | | |
| 160 | | Administrative & General Expenses | | | | |
| 161 | | Operation | | | | |
| 162 | 920 | Administrative & General Salaries | 803 | - | - | 18,971 |
| 163 | 921 | Office Supplies & Expenses | 305 | - | - | 7,195 |
| 164 | 922 | Administrative Exp. Transferred - Credit | (38) | - | - | (891) |
| 165 | 923 | Outside Services Employed | 435 | - | - | 10,270 |
| 166 | 924 | Property Insurance | 53 | - | - | 1,241 |
| 167 | 925 | Injuries & Damages | 280 | - | - | 6,604 |
| 168 | 926 | Employee Pensions & Benefits | 809 | - | - | 19,097 |
| 169 | 927 | Franchise Requirements | 366 | - | - | 8,648 |
| 170 | 928 | Regulatory Commission Expenses | 136 | - | - | 3,217 |
| 171 | 929 | Duplicate Charges - Credit | (366) | - | - | (8,646) |
| 172 | 930.1 | General Advertising Expenses | 34 | - | - | 811 |
| 173 | 930.2 | Miscellaneous General Expenses | 138 | - | - | 3,270 |
| 174 | 931 | Rents | 272 | - | - | 6,431 |
| 175 | | Total Operation | <u>3,227</u> | <u>0</u> | <u>0</u> | <u>76,219</u> |
| 176 | | Maintenance | | | | |
| 177 | 935 | Maintenance of General Plant | 35 | - | - | 816 |
| 178 | | Total Administrative & General Expenses | 3,261 | 0 | 0 | 77,035 |
| 179 | | Depreciation & Amortization Expense | | | | |
| 180 | 403 | Electric Plant | 4,871 | - | - | 43,550 |
| 181 | 403 | Electric General Plant | 315 | 1,807 | (451) | 3,405 |
| 182 | 404 | Electric Intangible Plt. | 114 | 361 | 0 | 929 |
| 183 | | Total Depreciation & Amortization Expense | <u>5,300</u> | <u>2,167</u> | <u>(451)</u> | <u>47,884</u> |
| 184 | 407.3 | Regulatory Debits | 0 | - | - | 0 |

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule A-5b
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 12 of 18

| Line No. | Account No. (A) | Account Classification and Description (B) | Electric Transmission (G) | Gas (H) | Other (I) | Electric Distribution (J) |
|----------|--------------------|---|------------------------------|-----------------|-----------------|---|
| 185 | 408 | Taxes Other Than Income Taxes | 914 | - | - | 40,814 |
| 186 | | Total Operating Expenses (before Income Taxes) | <u>\$ 23,851</u> | <u>\$ 2,167</u> | <u>\$ (451)</u> | <u>\$ 278,711</u> To Sch. C-1, Col. (C) |

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule A-5b
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 13 of 18

| Line No. | Account No. | Account Classification and Description | Allocation Factor Used from WPA-5 or Basis for Allocation |
|----------|-------------|--|---|
| | (A) | (B) | (K) |
| 67 | | Electric Production Expenses | |
| 68 | | Other Power Generation | |
| 69 | | Operation | |
| 70 | 546 | Operation Supervision & Engineering | 100% Electric Production |
| 71 | 547 | Fuel | 100% Electric Production |
| 72 | | Total Operation | |
| 73 | | Maintenance | |
| 74 | 553 | Maintenance of Generating and Electric Plant | 100% Electric Production |
| 75 | | Total Maintenance | |
| 76 | | Total Other Power Generation | 100% Electric Production |
| 77 | | Other Power Supply Expenses | |
| 78 | 555 | Purchased Power | 100% Electric Production |
| 79 | 556 | System Control & Load Dispatch | 100% Electric Production |
| 80 | 557 | Other Expenses | 100% Electric Production |
| 81 | | Total Other Power Supply Expenses | |
| 82 | | Total Electric Production Expenses | |
| 83 | | Electric Transmission Expenses | |
| 84 | | Operation | |
| 85 | 560 | Operation Supervision & Engineering | E.TRANS from WPA-5 |
| 86 | 561 | Load Dispatch | E.TRANS from WPA-5 |
| 87 | 562 | Station Expenses | E.TRANS from WPA-5 |
| 88 | 563 | Overhead Line Expenses | E.TRANS from WPA-5 |
| 89 | 564 | Underground Line Expenses | E.TRANS from WPA-5 |
| 90 | 565 | Transmission of Electricity by Others | E.TRANS from WPA-5 |
| 91 | 566 | Miscellaneous Transmission Expenses | E.TRANS from WPA-5 |
| 92 | 567 | Rents | E.TRANS from WPA-5 |
| 93 | | Total Operation | |

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule A-5b
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 14 of 18

| Line No. | Account No. (A) | Account Classification and Description (B) | Allocation Factor Used from WPA-5 or Basis for Allocation (K) |
|-------------|--------------------|---|---|
| 94 | | Maintenance | |
| 95 | 568 | Maintenance Supervision & Engineering | E.TRANS from WPA-5 |
| 96 | 569 | Maintenance of Structures | E.TRANS from WPA-5 |
| 97 | 570 | Maintenance of Station Equipment | E.TRANS from WPA-5 |
| 98 | 571 | Maintenance of Overhead Lines | E.TRANS from WPA-5 |
| 99 | 572 | Maintenance of Underground Lines | E.TRANS from WPA-5 |
| 100 | 573 | Maintenance of Misc. Transmission Plt. | E.TRANS from WPA-5 |
| 101 | | Total Maintenance | |
| 102 | | Total Electric Transmission Expenses | |
| 103 | | Regional Marketing Expenses | |
| 104 | | Operation | |
| 105 | 575 | Market Facilitation, Monitoring and Compliance Services | |
| 106 | | Total Operation | |
| 107 | | Maintenance | |
| 108 | 576 | Maintenance of Market Operation Plant | |
| 109 | | Total Maintenance | |
| 110 | | Total Regional Marketing Expenses | |
| 111 | | Electric Distribution Expenses | |
| 112 | | Operation | |
| 113 | 580 | Operation Supervision & Engineering | E.DIST from WPA-5 |
| 114 | 581 | Load Dispatch | E.DIST from WPA-5 |
| 115 | 582 | Station Expenses | E.DIST from WPA-5 |

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule A-5b
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 15 of 18

| Line No. | Account No. | Account Classification and Description | Allocation Factor Used from WPA-5 or Basis for Allocation |
|----------|-------------|--|---|
| | (A) | (B) | (K) |
| 116 | 583 | Overhead Line Expenses | E.DIST from WPA-5 |
| 117 | 584 | Underground Line Expenses | E.DIST from WPA-5 |
| 118 | 585 | Street Lighting & Signal System Expenses | E.DIST from WPA-5 |
| 119 | 586 | Meter Expenses | E.DIST from WPA-5 |
| 120 | 587 | Customer Installation Expenses | E.DIST from WPA-5 |
| 121 | 588 | Miscellaneous Expenses | E.DIST from WPA-5 |
| 122 | 589 | Rents | E.DIST from WPA-5 |
| 123 | | Total Operation | |
| 124 | | Maintenance | |
| 125 | 590 | Maintenance Supervision & Engineering | E.DIST from WPA-5 |
| 126 | 591 | Maintenance of Structures | E.DIST from WPA-5 |
| 127 | 592 | Maintenance of Station Equipment | E.DIST from WPA-5 |
| 128 | 593 | Maintenance of Overhead Lines | E.DIST from WPA-5 |
| 129 | 594 | Maintenance of Underground Lines | E.DIST from WPA-5 |
| 130 | 595 | Maintenance of Line Transformers | E.DIST from WPA-5 |
| 131 | 596 | Maintenance of Street Lights & Signal Sys. | E.DIST from WPA-5 |
| 132 | 597 | Maintenance of Meters | E.DIST from WPA-5 |
| 133 | 598 | Maintenance of Misc. Distribution Plt. | E.DIST from WPA-5 |
| 134 | | Total Maintenance | |
| 135 | | Total Electric Distribution Expenses | |
| 136 | | Customer Account Expenses | |
| 137 | | Operation | |
| 138 | 901 | Supervision | E.DIST from WPA-5 |
| 139 | 902 | Meter Reading Expenses | E.DIST from WPA-5 |
| 140 | 903 | Customer Records & Collection Expenses | E.DIST from WPA-5 |
| 141 | 904 | Uncollectible Accounts | E.DIST from WPA-5 |
| 142 | 905 | Misc. Customers Account Expenses | E.DIST from WPA-5 |
| 143 | | Total Customer Account Expenses | |

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule A-5b
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 16 of 18

| Line No. | Account No. (A) | Account Classification and Description (B) | Allocation Factor Used from WPA-5 or Basis for Allocation (K) |
|----------|--------------------|--|---|
| 144 | | Customer Service & Informational Expenses | |
| 145 | | Operation | |
| 146 | 907 | Supervision | E.DIST from WPA-5 |
| 147 | 908 | Customers Assistance Expenses | E.DIST from WPA-5 |
| 148 | 909 | Informational & Instructional Expenses | E.DIST from WPA-5 |
| 149 | 910 | Misc. Customer Service & Informational Exp. | E.DIST from WPA-5 |
| 150 | | Total Customer Serv. & Informational Exp. | |
| 151 | | Sales Expenses | |
| 152 | | Operation | |
| 153 | 911 | Supervision | 100% Electric Production |
| 154 | 912 | Demonstrating & Selling Expenses | 100% Electric Production |
| 155 | 913 | Advertising Expenses | 100% Electric Production |
| 156 | 914 | Rev.fr.Merchandising, Jobbing & Contr. Wk. | 100% Electric Production |
| 157 | 915 | Cost & Exp. From Merch. Jobbing & Contr. Wk. | 100% Electric Production |
| 158 | 916 | Miscellaneous Sales Expenses | 100% Electric Production |
| 159 | | Total Sales Expenses | |

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule A-5b
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 17 of 18

| Line No. | Account No. | Account Classification and Description | Allocation Factor Used from WPA-5 or Basis for Allocation |
|----------|-------------|--|---|
| (A) | (B) | (C) | (K) |
| 160 | | Administrative & General Expenses | |
| 161 | | Operation | |
| 162 | 920 | Administrative & General Salaries | WPA-5b, Col. (E), Line 38 |
| 163 | 921 | Office Supplies & Expenses | WPA-5b, Col. (E), Line 38 |
| 164 | 922 | Administrative Exp. Transferred - Credit | WPA-5b, Col. (E), Line 38 |
| 165 | 923 | Outside Services Employed | WPA-5b, Col. (E), Line 38 |
| 166 | 924 | Property Insurance | WPA-5b, Col. (E), Line 38 |
| 167 | 925 | Injuries & Damages | WPA-5b, Col. (E), Line 38 |
| 168 | 926 | Employee Pensions & Benefits | WPA-5b, Col. (E), Line 38 |
| 169 | 927 | Franchise Requirements | WPA-5b, Col. (E), Line 38 |
| 170 | 928 | Regulatory Commission Expenses | WPA-5b, Col. (E), Line 38 |
| 171 | 929 | Duplicate Charges - Credit | WPA-5b, Col. (E), Line 38 |
| 172 | 930.1 | General Advertising Expenses | WPA-5b, Col. (E), Line 38 |
| 173 | 930.2 | Miscellaneous General Expenses | WPA-5b, Col. (E), Line 38 |
| 174 | 931 | Rents | WPA-5b, Col. (E), Line 38 |
| 175 | | Total Operation | |
| 176 | | Maintenance | |
| 177 | 935 | Maintenance of General Plant | WPA-5b, Col. (E), Line 38 |
| 178 | | Total Administrative & General Expenses | |
| 179 | | Depreciation & Amortization Expense | |
| 180 | 403 | Electric Plant | per Books |
| 181 | 403 | Electric General Plant | WPA-5b, Line 19 |
| 182 | 404 | Electric Intangible Plt. | WPA-5b, Line 16 |
| 183 | | Total Depreciation & Amortization Expense | |
| 184 | 407.3 | Regulatory Debits | per Books |

AmerenIP
Jurisdictional Allocation Summary
 For the Twelve Months Ended December 31, 2006
 (\$000s)

First Revised Schedule A-5b
 Sponsored By: R. D. Stafford
 Docket Number: 07-0587
 Page 18 of 18

| <u>Line No.</u> | <u>Account No.</u> (A) | <u>Account Classification and Description</u> (B) | <u>Allocation Factor Used from WPA-5 or Basis for Allocation</u> (K) |
|-----------------|---------------------------|---|---|
| 185 | 408 | Taxes Other Than Income Taxes | Combination of Direct Assignment, Labor(WPA-5b), and Gross Electric Plant (WPA-5a, Line 14) |
| 186 | | Total Operating Expenses (before Income Taxes) | |

Ameren IP
Workpaper Supporting Summary of Jurisdictional Allocators: Summary of Allocators

First Revised WPA-5a
 Sponsored By: R.D. Stafford
 Docket Number: 07-0587
 Page 1 of 4

| Line No. | Allocator (A) | E. Production (B) | E. Transmission (C) | E. Distribution (D) | Total - Electric (E) |
|----------|---|----------------------|------------------------|------------------------|-------------------------|
| 1 | Operations and Maintenance - Electric Transmission, Distribution, and Gas | 0.00% | 8.75% | 66.06% | 74.82% |
| 2 | Operations and Maintenance - Electric Transmission and Distribution | 0.00% | 11.70% | 88.30% | 100.00% |
| 3 | Number of Employees | 0.00% | 7.79% | 58.77% | 66.56% |
| 4 | Gas | 0.00% | 0.00% | 0.00% | 0.00% |
| 5 | Electric Distribution | 0.00% | 0.00% | 100.00% | 100.00% |
| 6 | Electric Transmission | 0.00% | 100.00% | 0.00% | 100.00% |
| 7 | Net Utility Plant in Service | 0.01% | 2.02% | 93.31% | 95.33% |
| 8 | Net Electric Utility Plant in Service | 0.01% | 2.12% | 97.87% | 100.00% |
| 9 | Retired | 0.00% | 0.00% | 0.00% | 0.00% |
| 10 | Customer | 0.00% | 0.00% | 59.56% | 59.56% |
| 11 | Operations and Maintenance - Electric Distribution, and Gas | 0.00% | 0.00% | 72.40% | 72.40% |
| 12 | Labor (See WPA-5b) | 0.00% | 0.00% | 0.00% | 63.84% |
| 13 | Electric Revenue | 75.49% | 1.19% | 23.32% | 100.00% |
| 14 | Electric General Plant | 0.00% | 9.30% | 90.70% | 100.00% |
| 15 | Gross Plant in Service | 0.04% | 13.03% | 86.93% | 100.00% |
| 16 | Intangible Plant | 0.00% | 8.09% | 66.20% | 74.30% |
| 17 | Electric Intangible Plant | 0.00% | 10.89% | 89.11% | 100.00% |
| 18 | General Plant | 0.00% | 6.79% | 66.20% | 72.99% |
| 19 | General Plant Reserve | 0.00% | 6.21% | 67.08% | 73.29% |

Ameren IP
Workpaper Supporting Summary of Jurisdictional Allocators: Summary of Allocators

First Revised WPA-5a
Sponsored By: R.D. Stafford
Docket Number: 07-0587
Page 2 of 4

| <u>Line No.</u> | <u>Allocator</u> (A) | <u>E. Production</u> (B) | <u>E. Transmission</u> (C) | <u>E. Distribution</u> (D) | <u>Total - Electric</u> (E) |
|-----------------|--------------------------------|-----------------------------|-------------------------------|-------------------------------|--------------------------------|
| 20 | Electric General Plant Reserve | 0.00% | 8.47% | 91.53% | 100.00% |

Ameren IP
Workpaper Supporting Summary of Jurisdictional Allocators: Summary of Allocators

First Revised WPA-5a
 Sponsored By: R.D. Stafford
 Docket Number: 07-0587
 Page 3 of 4

| Line No. | Allocator (A) | Gas (F) | Retired (G) | Total (H) |
|----------|---|------------|----------------|--------------|
| 1 | Operations and Maintenance - Electric Transmission, Distribution, and Gas | 25.18% | 0.00% | 100.00% |
| 2 | Operations and Maintenance - Electric Transmission and Distribution | 0.00% | 0.00% | 100.00% |
| 3 | Number of Employees | 33.44% | 0.00% | 100.00% |
| 4 | Gas | 100.00% | 0.00% | 100.00% |
| 5 | Electric Distribution | 0.00% | 0.00% | 100.00% |
| 6 | Electric Transmission | 0.00% | 0.00% | 100.00% |
| 7 | Net Utility Plant in Service | 4.67% | 0.00% | 100.00% |
| 8 | Net Electric Utility Plant in Service | 0.00% | 0.00% | 100.00% |
| 9 | Retired | 0.00% | 100.00% | 100.00% |
| 10 | Customer | 40.44% | 0.00% | 100.00% |
| 11 | Operations and Maintenance - Electric Distribution, and Gas | 27.60% | 0.00% | 100.00% |
| 12 | Labor (See WPA-5b) | 36.16% | 0.00% | 100.00% |
| 13 | Electric Revenue | 0.00% | 0.00% | 100.00% |
| 14 | Electric General Plant | 0.00% | 0.00% | 100.00% |
| 15 | Gross Plant in Service | 0.00% | 0.00% | 100.00% |
| 16 | Intangible Plant | 25.69% | 0.02% | 100.00% |
| 17 | Electric Intangible Plant | 0.00% | 0.00% | 100.00% |
| 18 | General Plant | 21.83% | 5.18% | 100.00% |
| 19 | General Plant Reserve | 35.60% | -8.89% | 100.00% |

Ameren IP
Workpaper Supporting Summary of Jurisdictional Allocators: Summary of Allocators

First Revised WPA-5a
Sponsored By: R.D. Stafford
Docket Number: 07-0587
Page 4 of 4

| Line No. | Allocator (A) | Gas (F) | Retired (G) | Total (H) |
|----------|--------------------------------|---------|-------------|-----------|
| 20 | Electric General Plant Reserve | 0.00% | 0.00% | 100.00% |

Ameren IP
 Workpaper Supporting Summary of Jurisdictional Allocators: Calculation of Labor Allocator
 For the Twelve Months Ended December 31,

| Line No. | OPERATING & MAINTENANCE LABOR (A) | 2003 (B) | 2004 (C) | 2005 (D) |
|----------|--------------------------------------|-------------|-------------|-------------|
| 1 | PRODUCTION LABOR | | | |
| 2 | Electric | \$ 4,377 | \$ - | \$ 155,272 |
| 3 | Gas, incl. gas storage & processing | 1,544,451 | 1,481,618 | 2,003,531 |
| 4 | Total | 1,548,828 | 1,481,618 | 2,158,803 |
| 5 | TRANSMISSION LABOR | | | |
| 6 | Electric | 3,307,972 | 2,967,135 | 2,029,885 |
| 7 | Gas, incl. gas storage & processing | 485,420 | 600,336 | 585,907 |
| 8 | Total | 3,793,392 | 3,567,471 | 2,615,792 |
| 9 | DISTRIBUTION LABOR | | | |
| 10 | Electric | 17,234,750 | 18,185,947 | 29,792,408 |
| 11 | Gas, incl. gas storage & processing | 7,308,495 | 7,674,390 | 15,632,870 |
| 12 | Total | 24,543,245 | 25,860,337 | 45,425,278 |
| 13 | CUSTOMER ACCOUNTING LABOR | | | |
| 14 | Electric | 5,385,997 | 5,407,906 | 8,026,507 |
| 15 | Gas, incl. gas storage & processing | 3,481,928 | 3,463,741 | 5,094,437 |
| 16 | Total | 8,867,925 | 8,871,647 | 13,120,944 |
| 17 | CUSTOMER SERVICE & INFORMATION LABOR | | | |
| 18 | Electric | 778,142 | 389,598 | 173,257 |
| 19 | Gas, incl. gas storage & processing | 386,828 | 175,219 | 65,125 |
| 20 | Total | 1,164,970 | 564,817 | 238,382 |
| 21 | SALES LABOR | | | |
| 22 | Electric | - | - | - |
| 23 | Gas, incl. gas storage & processing | 8,188 | 7,672 | 18,201 |
| 24 | Total | 8,188 | 7,672 | 18,201 |
| 25 | ADMINISTRATIVE & GENERAL LABOR | | | |
| 26 | Electric | 11,278,759 | 11,002,267 | 22,205,495 |
| 27 | Gas, incl. gas storage & processing | 4,927,513 | 4,985,439 | 3,528,917 |

Ameren IP
Workpaper Supporting Summary of Jurisdictional Allocators: Calculation of Labor Allocator
For the Twelve Months Ended December 31,

| Line No. | OPERATING & MAINTENANCE LABOR (A) | 2003 (B) | 2004 (C) | 2005 (D) |
|----------|---|----------------------------|----------------------------|----------------------------|
| 28 | Total | 16,206,272 | 15,987,706 | 25,734,412 |
| 29 | OPERATING & MAINTENANCE LABOR TOTAL | | | |
| 30 | Electric | 37,989,997 | 37,952,853 | 62,382,824 |
| 31 | Gas, incl. gas storage & processing | 18,142,823 | 18,388,415 | 26,928,988 |
| 32 | Total | \$ 56,132,820 | \$ 56,341,268 | \$ 89,311,812 |
| 33 | | <u>Illinois Direct %</u> | <u>Illinois Direct %</u> | <u>Illinois Direct %</u> |
| 34 | ILLINOIS DIRECT ELECTRIC DELIVERY SERVICE LABOR % | | | |
| 35 | PRODUCTION | 0.02% | 0.00% | 0.39% |
| 36 | TRANSMISSION | 12.38% | 11.01% | 5.05% |
| 37 | DISTRIBUTION | 87.60% | 88.99% | 94.56% |
| 38 | (includes Distribution, Customer Accounting and Customer Service & Informational) | | | |
| 39 | ILLINOIS ELECTRIC ALLOCATOR - BASED ON ELECTRIC:TOTAL LABOR COST | 66.90% | 66.79% | 63.19% |
| 40 | ILLINOIS GAS OPERATIONS ALLOCATOR - BASED ON GAS: TOTAL LABOR COST | 33.10% | 33.21% | 36.81% |
| | | Sch. WPC 11.1, Col. (C) | Sch. WPC 11.1, Col. (D) | Sch. WPC 11.1, Col. (E) |

Ameren IP
Workpaper Supporting Summary of Jurisdictional Allocators: Calculation o
For the Twelve Months Ended December 31,

| Line No. | OPERATING & MAINTENANCE LABOR (A) | 2006 (E) |
|-------------|--------------------------------------|-------------------|
| 1 | PRODUCTION LABOR | |
| 2 | Electric | \$ 2,807 |
| 3 | Gas, incl. gas storage & processing | 2,014,305 |
| 4 | Total | <u>2,017,112</u> |
| 5 | TRANSMISSION LABOR | |
| 6 | Electric | 1,733,667 |
| 7 | Gas, incl. gas storage & processing | 622,538 |
| 8 | Total | <u>2,356,205</u> |
| 9 | DISTRIBUTION LABOR | |
| 10 | Electric | 33,086,255 |
| 11 | Gas, incl. gas storage & processing | 16,419,533 |
| 12 | Total | <u>49,505,788</u> |
| 13 | CUSTOMER ACCOUNTING LABOR | |
| 14 | Electric | 7,888,565 |
| 15 | Gas, incl. gas storage & processing | 5,121,044 |
| 16 | Total | <u>13,009,609</u> |
| 17 | CUSTOMER SERVICE & INFORMATION LABOR | |
| 18 | Electric | 40,090 |
| 19 | Gas, incl. gas storage & processing | 9,944 |
| 20 | Total | <u>50,034</u> |
| 21 | SALES LABOR | |
| 22 | Electric | - |
| 23 | Gas, incl. gas storage & processing | 24,679 |
| 24 | Total | <u>24,679</u> |
| 25 | ADMINISTRATIVE & GENERAL LABOR | |
| 26 | Electric | 15,042,044 |
| 27 | Gas, incl. gas storage & processing | 2,958,937 |

Ameren IP
Workpaper Supporting Summary of Jurisdictional Allocators: Calculation o
 For the Twelve Months Ended December 31,

| Line No. | OPERATING & MAINTENANCE LABOR (A) | 2006 (E) |
|----------|---|--------------------------|
| 28 | Total | 18,000,981 |
| 29 | OPERATING & MAINTENANCE LABOR TOTAL | |
| 30 | Electric | 57,793,428 |
| 31 | Gas, incl. gas storage & processing | 27,170,980 |
| 32 | Total | <u>\$ 84,964,408</u> |
| 33 | | <u>Illinois Direct %</u> |
| 34 | ILLINOIS DIRECT ELECTRIC DELIVERY SERVICE LABOR % | |
| 35 | PRODUCTION | 0.01% |
| 36 | TRANSMISSION | 4.06% |
| 37 | DISTRIBUTION | 95.94% |
| 38 | (includes Distribution, Customer Accounting and Customer Service & Informational) | |
| 39 | ILLINOIS ELECTRIC ALLOCATOR - BASED ON ELECTRIC:TOTAL LABOR COST | 63.84% |
| 40 | ILLINOIS GAS OPERATIONS ALLOCATOR - BASED ON GAS: TOTAL LABOR COST | 36.16% |

Sch. WPC 11.1,
 Col. (F)

AmerenIP
Jurisdictional Rate Base Summary by ICC Account
As of December 31, 2006
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | Electric Distribution Account Balances Before Pro Formas (C) | Pro Forma Adjustments (D) | Adjusted Test Year Electric Distribution Rate Base (E) |
|----------|--------------------|--------------------------------------|---|------------------------------|---|
| 1 | | Electric Intangible Plant | | | |
| 2 | 301 | Organization | \$ - | \$ - | \$ - |
| 3 | 302 | Franchises and Consents | - | - | - |
| 4 | 303 | Miscellaneous Intangible Plant | 21,838 | - | 21,838 |
| 5 | | Subtotal - Intangible Plant | <u>21,838</u> | <u>-</u> | <u>21,838</u> |
| 6 | | Electric Distribution Plant | | | |
| 7 | 360 | Land and Land Rights | 15,544 | - | 15,544 |
| 8 | 361 | Structures and Improvements | 12,754 | - | 12,754 |
| 9 | 362 | Station Equipment | 279,621 | - | 279,621 |
| 10 | 363 | Storage Battery Equipment | - | - | - |
| 11 | 364 | Poles, Towers and Fixtures | 436,587 | - | 436,587 |
| 12 | 365 | Overhead Conductors and Devices | 375,534 | - | 375,534 |
| 13 | 366 | Underground Conduit | 22,728 | - | 22,728 |
| 14 | 367 | Underground Conductors and Devices | 186,737 | - | 186,737 |
| 15 | 368 | Line Transformers | 260,462 | - | 260,462 |
| 16 | 369 | Services | 163,780 | - | 163,780 |
| 17 | 370 | Meters | 61,252 | - | 61,252 |
| 18 | 371 | Installations on Customers Premises | - | - | - |
| 19 | 372 | Leased Property on Customer Premises | - | - | - |
| 20 | 373 | Street Lighting and Signal Systems | 127,678 | - | 127,678 |
| 21 | 374 | Other Distribution Plant | 231 | - | 231 |
| 22 | | Subtotal - Distribution Plant | <u>1,942,907</u> | <u>-</u> | <u>1,942,907</u> |
| 23 | | General Plant | | | |
| 24 | 389 | Land and Land Rights | 1,903 | - | 1,903 |
| 25 | 390 | Structures and Improvements | 44,096 | - | 44,096 |
| 26 | 391 | Office Furniture and Equipment | 33,708 | - | 33,708 |
| 27 | 392 | Transportation Equipment | 34,596 | - | 34,596 |
| 28 | 393 | Stores Equipment | 1,097 | - | 1,097 |
| 29 | 394 | Tools, Shop and Garage Equipment | 8,249 | - | 8,249 |

AmerenIP
Jurisdictional Rate Base Summary by ICC Account
As of December 31, 2006
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | Electric Distribution Account Balances Before Pro Formas (C) | Pro Forma Adjustments (D) | Adjusted Test Year Electric Distribution Rate Base (E) |
|----------|--------------------|--|---|------------------------------|---|
| 30 | 395 | Laboratory Equipment | 3,947 | - | 3,947 |
| 31 | 396 | Power Operated Equipment | 1,125 | - | 1,125 |
| 32 | 397 | Communication Equipment | 32,817 | - | 32,817 |
| 33 | 398 | Miscellaneous Equipment | 1,578 | - | 1,578 |
| 34 | 399.1 | Other General Plant | 63 | - | 63 |
| 35 | | Subtotal - General Plant | <u>163,179</u> | <u>-</u> | <u>163,179</u> |
| 36 | | Total Electric Plant in Service | <u>2,127,924</u> | <u>-</u> | <u>2,127,924</u> |
| 37 | | Reserve for Depreciation | | | |
| 38 | 108 | Intangible Plant | (20,670) | - | (20,670) |
| 39 | 108 | Distribution Plant | (719,895) | (17,144) | (737,039) |
| 40 | 108 | General Plant | 14,208 | (3,298) | 10,910 |
| 41 | | Total Reserve | <u>(726,357)</u> | <u>(20,442)</u> | <u>(746,799)</u> |
| 42 | | Net Plant | <u>1,401,567</u> | <u>(20,442)</u> | <u>1,381,125</u> |
| 43 | | Adjustments: | | | |
| 44 | 131 | Cash Working Capital | - | (1,987) | (1,987) |
| 44 | 131 | Additional Cash Working Capital | - | 10,116 | 10,116 |
| 45 | 154, 163 | Materials & Supplies | 13,536 | - | 13,536 |
| 46 | 182 | Unamortized Storm Costs | - | 17,809 | 17,809 |
| 47 | 252 | Customer Advances for Construction | (14,843) | - | (14,843) |
| 48 | 190, 282, 283 | Accumulated Deferred Income Taxes | (56,805) | - | (56,805) |

AmerenIP
Jurisdictional Rate Base Summary by ICC Account
 As of December 31, 2006
 (\$000s)

| <u>Line No.</u> | <u>Account No.</u> (A) | <u>Title of Plant Function</u> (B) | <u>Electric Distribution Account Balances Before Pro Formas</u> (C) | <u>Pro Forma Adjustments</u> (D) | <u>Adjusted Test Year Electric Distribution Rate Base</u> (E) |
|-----------------|---------------------------|---------------------------------------|--|--|--|
| 49 | 235 | Customer Deposits | (11,249) | - | (11,249) |
| 50 | | Total Adjustments | <u>(69,361)</u> | <u>25,938</u> | <u>(43,423)</u> |
| 51 | | Total Rate Base | <u>\$ 1,332,207</u> | <u>\$ 5,496</u> Sch. B-2, Col. (B), Line 5 | <u>\$ 1,337,703</u> To Sch. A-2, Col. (C), Line 1 |

AmerenIP
CUSTOMER ADVANCES FOR CONSTRUCTION
 For the Twelve Months Ended December 31, 2006

| LINE NO. | ALLOCATION (A) | TOTAL COMPANY (B) | GAS OPERATIONS (C) | TOTAL ELECTRIC (D) | PRODUCTION (E) | TRANSMISSION (F) | DISTRIBUTION (G) |
|-------------|-------------------|-------------------------|--------------------------|--------------------------|-------------------|---------------------|---------------------|
| 1 | DISTR | \$ (23,919,019) | \$ (9,076,341) | \$ (14,842,678) | \$ - | \$ - | \$ (14,842,678) |

AmerenIP
Summary of Utility Adjustments to Rate Base
 As of December 31, 2006
 (\$000s)

| Line No. | Title of Plant Function (A) | Amount (B) | Reference (C) |
|----------|---|---|---------------------------------|
| 1 | Adjustment to Depreciation Reserve | (\$20,442) | Schedule B-2.1, Col (C), line 3 |
| 2 | Cash Working Capital Adjustment | (1,987) | Schedule B-8, Col (G), line 17 |
| 3 | Additional Cash Working Capital Requirement | 10,116 | Schedule B-2.2, Col (C) line 1 |
| 4 | Unamortized Storm Costs | 17,809 | Schedule B-2.3, Col (C), line 7 |
| 5 | Total Adjustments to Rate Base | <u>\$ 5,496</u> To Sch. B-1, Col (D), Line 51 | |

AmerenIP
Detailed Adjustments to Ratebase: Depreciation Reserve
 As of December 31, 2006
 (\$000s)

| <u>Line No.</u> | <u>Account No.</u> (A) | <u>Account Description</u> (B) | <u>Amount</u> (C) | <u>Reference</u> (D) |
|-----------------|---------------------------|-----------------------------------|--------------------------|-------------------------------|
| 1 | 403 | Distribution Reserve | \$17,144 | Sch. C-2.18, Col. (C), line 1 |
| 2 | 403 | General Reserve | 3,298 | Sch. C-2.18, Col. (C), line 2 |
| 3 | | Total | <u>\$ 20,442</u> | |
| | | | To Sch. B-1, Col. (D) | |

EXPLANATION OF ADJUSTMENT

To adjust depreciation reserve for change in depreciation rates and annualization of existing rates.

AmerenIP
Detailed Adjustments to Ratebase: Additional Cash Working Capital
 As of December 31, 2006
 (\$000s)

| Line No. | Account No. (A) | Description (B) | Amount (C) | Reference (D) |
|-------------|-----------------------|---------------------------------|---------------------------------|---------------------------|
| 1 | | Additional Cash Working Capital | <u>\$10,116</u> | WPB-2.2a, Col (C), line 3 |
| | | | To Sch. B-2, Col (B), line 3 | |

EXPLANATION OF ADJUSTMENT

To adjust for additional cash working capital for accounts receivable.

AmerenIP
Workpaper Supporting Additional Cash Working Capital
 As of December 31, 2006
 (\$000s)

| Line No. | Company (A) | Allocation Factor (B) | Amount (C) | Reference (D) |
|-------------|----------------|-----------------------------|------------------------|--|
| | | | | Allocation on number of electric distribution customers |
| 1 | CILCO | 17.39% | \$ 3,478 | |
| 2 | CIPS | 32.03% | 6,406 | |
| 3 | IPC | <u>50.58%</u> | <u>10,116</u> | |
| 4 | Total | 100.00% | <u>\$ 20,000</u> | |
| | | | To Sch. B-2.2, Col (C) | |

AmerenIP
Detailed Adjustments to Ratebase: Unamortized Storm Costs
As of December 31, 2006
(\$000s)

| Line No. | Account No. (A) | Description (B) | Amount (C) | Reference (D) |
|----------|--------------------|--|------------------------|----------------------------|
| 1 | 583 | Storm exceeding \$1 million in expense | \$2,402 | WPC-2.4, Col. (F), line 31 |
| 2 | | Amortize over 5 years | 480 | Line 1 / 5 years |
| 3 | | Unamortized Portion | <u>\$1,922</u> | Line 1 - line 2 |
| 4 | 593 | Storm exceeding \$1 million in expense | \$19,859 | WPC-2.4, Col. (F), line 32 |
| 5 | | Amortize over 5 years | 3,972 | Line 4 / 5 years |
| 6 | | Unamortized Portion | <u>\$15,887</u> | Line 4 - line 5 |
| 7 | | Total Unamortized Amount | <u><u>\$17,809</u></u> | Line 3 + line 6 |

To Sch. B-2, Col
(B), line 4

EXPLANATION OF ADJUSTMENT

To adjust for the unamortized portion of storm expenses exceeding \$1 million.

Ameren IP
Comparative Balance Sheet
As of December 31,
(\$000s)

First Revised Schedule B-3
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 1 of 8

| Line No. | Account No. (A) | Description (B) | 2003 (C) | 2004 (D) | 2005 (E) |
|----------|--------------------|--|--------------------|------------------|--------------------|
| 1 | | UTILITY PLANT | | | |
| 2 | 101-106, 114 | Utility Plant | \$ 3,022,509 | \$ 1,901,470 | \$ 3,188,417 |
| 3 | 107 | Construction Work in Progress | 99,675 | 65,336 | 35,403 |
| 4 | | Total Utility Plant | <u>3,122,184</u> | <u>1,966,806</u> | <u>3,223,820</u> |
| 5 | 108, 111, 115 | (Less) Accum. Prov. For Depr. Amort. Depl. | <u>(1,271,618)</u> | <u>(87,921)</u> | <u>(1,285,407)</u> |
| 6 | | Net Utility Plant | 1,850,566 | 1,878,886 | 1,938,413 |
| 7 | 120.1-120.4, 120.6 | Nuclear Fuel | - | - | - |
| 8 | 120.5 | (Less) Accum. Prov. For Amort. Of Nucl. Assemblies | - | - | - |
| 9 | | Net Nuclear Fuel | - | - | - |
| 10 | | Net Utility Plant | <u>1,850,566</u> | <u>1,878,886</u> | <u>1,938,413</u> |
| 11 | 116 | Utility Plant Adjustments | 135,000 | 27,582 | - |
| 12 | 117 | Gas Stored Underground - Noncurrent | <u>25,227</u> | <u>27,135</u> | <u>16,767</u> |
| 13 | | Total Utility Plant | <u>2,010,793</u> | <u>1,933,603</u> | <u>1,955,180</u> |
| 14 | | OTHER PROPERTY AND INVESTMENTS | | | |
| 15 | 121 | Nonutility Property | 1,385 | 1,346 | 1,518 |
| 16 | 122 | (Less) Accum. Prov. For Depr. And Amort. | (162) | (48) | (293) |
| 17 | 123 | Investments in Associated Companies | - | - | - |
| 18 | 123.1 | Investments in Subsidiary Companies | 4,454 | 4,454 | 4,346 |
| 19 | | Noncurrent Portion of Allowances | - | - | - |
| 20 | 124 | Other Investments | 63 | 63 | 63 |
| 21 | 125-128 | Special Funds | <u>2,571</u> | <u>21,745</u> | <u>27,825</u> |
| 22 | | Total Other Property and Investments | <u>8,310</u> | <u>27,561</u> | <u>33,459</u> |
| 23 | | CURRENT AND ACCRUED ASSETS | | | |
| 24 | 131 | Cash | 4,278 | 4,674 | 35 |
| 25 | 132-134 | Special Deposits | 3,356 | 106 | 106 |
| 26 | 135 | Working Funds | 44 | 41 | 8 |
| 27 | 136 | Temporary Cash Investments | 12,449 | 62 | - |
| 28 | 141 | Notes Receivable | - | - | - |
| 29 | 142 | Customer Accounts Receivable | 101,678 | 106,720 | 159,043 |
| 30 | 143 | Other Accounts Receivable | 9,861 | 7,412 | 4,469 |
| 31 | 144 | (Less) Accum. Prov. For Uncollectible Acct. - Credit | (5,500) | (6,003) | (7,554) |
| 32 | 145 | Notes Receivable from Associated Companies | 2,271,389 | 139,600 | - |
| 33 | 146 | Accounts Receivable from Associated Companies | 76,914 | 3,853 | 6,981 |
| 34 | 151 | Fuel Stock | - | - | - |
| 35 | 152 | Fuel Stock Expenses Undistributed | - | - | - |

Ameren IP
Comparative Balance Sheet
As of December 31,
(\$000s)

First Revised Schedule B-3
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 2 of 8

| Line No. | Account No. (A) | Description (B) | 2003 (C) | 2004 (D) | 2005 (E) |
|----------|--------------------|--|---------------------|---------------------|---------------------|
| 36 | 153 | Residuals (Elec) and Extracted Products | - | - | - |
| 37 | 154 | Plant Materials and Operating Supplies | 10,451 | 11,706 | 17,936 |
| 38 | 155 | Merchandise | - | - | - |
| 39 | 156 | Other Materials and Supplies | - | - | - |
| 40 | 157 | Nuclear Materials Held for Sale | - | - | - |
| 41 | 158.1 and 158.2 | Allowances | - | - | - |
| 42 | | (Less) Noncurrent Portion of Allowances | - | - | - |
| 43 | 163 | Stores Expense Undistributed | 1,061 | 813 | 891 |
| 44 | 164.1 | Gas Stored Underground - Current | 54,999 | 73,745 | 104,404 |
| 45 | 164.2-164.3 | Liquefied Natural Gas Stored and Held for Processing | - | - | - |
| 46 | 165 | Prepayments | 38,922 | 2,896 | 2,599 |
| 47 | 166-167 | Advances for Gas | - | - | - |
| 48 | 171 | Interest and Dividends Receivable | - | - | - |
| 49 | 172 | Rents Receivable | - | - | - |
| 50 | 173 | Accrued Utility Revenues | 81,644 | 97,986 | 118,797 |
| 51 | 174 | Miscellaneous Current and Accrued Assets | - | - | - |
| 52 | | Total Current and Accrued Assets | <u>2,661,544</u> | <u>443,610</u> | <u>407,714</u> |
| 53 | | DEFERRED DEBITS | | | |
| 54 | 181 | Unamortized Debt Expenses | 31,729 | 13,790 | 12,415 |
| 55 | 182.1 | Extraordinary Property Losses | - | - | - |
| 56 | 182.2 | Unrecovered Plant and Regulatory Study Costs | - | - | - |
| 57 | 182.3 | Other Regulatory Assets | 161,122 | 100,504 | 153,973 |
| 58 | 183 | Prelim. Survey and Investigation Charges (Electric) | 69 | 184 | - |
| 59 | 183.1, 183.2 | Prelim. Survey and Investigation Charges (Gas) | 48 | 122 | - |
| 60 | 184 | Clearing Accounts | 286 | 291 | (411) |
| 61 | 185 | Temporary Facilities | - | - | - |
| 62 | 186 | Miscellaneous Deferred Debits | 3,442 | 377,075 | 386,011 |
| 63 | 187 | Def. Losses from Disposition of Utility Plant | - | - | - |
| 64 | 188 | Research, Development and Demonstration Expenditures | - | - | - |
| 65 | 189 | Unamortized Loss on Reacquired Debt | 47,180 | 40,774 | (0) |
| 66 | 190 | Accumulated Deferred Income Taxes | 127,385 | 165,736 | 132,094 |
| 67 | 191 | Unrecovered Purchased Gas Costs | 9,976 | - | 11,953 |
| 68 | | Total Deferred Debits | <u>381,236</u> | <u>698,476</u> | <u>696,035</u> |
| 69 | | Total Assets and Other Debits | <u>\$ 5,061,884</u> | <u>\$ 3,103,249</u> | <u>\$ 3,092,388</u> |

Ameren IP
Comparative Balance Sheet
As of December 31,
(\$000s)

First Revised Schedule B-3
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 3 of 8

| Line No. | Account No. | Description | 2003 | 2004 | 2005 |
|----------|-----------------|--|------------------|------------------|------------------|
| | (A) | (B) | (C) | (D) | (E) |
| 70 | | PROPRIETARY CAPITAL | | | |
| 71 | 201 | Common Stock Issued | \$ 1,274,077 | \$ - | \$ - |
| 72 | 204 | Preferred Stock Issued | 45,634 | 45,634 | 45,634 |
| 73 | 202, 205 | Capital Stock Subscribed | - | - | - |
| 74 | 203, 206 | Stock Liability for Conversion | - | - | - |
| 75 | 207 | Premium on Capital Stock | 235 | 235 | 235 |
| 76 | 208-211 | Other Paid in Capital | 9,076 | 1,206,358 | 1,195,507 |
| 77 | 212 | Installments Received on Capital Stock | - | - | - |
| 78 | 213 | (Less) Discount on Capital Stock | (82) | (82) | (82) |
| 79 | 214 | (Less) Capital Stock Expense | (7,212) | - | - |
| 80 | 215, 215.1, 216 | Retained Earnings | 504,898 | 27,628 | 46,373 |
| 81 | 216.1 | Unappropriated Undistributed Subsidiary Earnings | (5) | 1 | 1 |
| 82 | 217 | (Less) Reacquired Capital Stock | (286,368) | - | - |
| 83 | 219 | Accumulated Other Comprehensive Income | (9,580) | - | (1,252) |
| 84 | | Total Proprietary Capital | <u>1,530,672</u> | <u>1,279,774</u> | <u>1,286,416</u> |
| 85 | | LONG-TERM DEBT | | | |
| 86 | 221 | Bonds | 1,452,741 | 805,329 | 719,680 |
| 87 | 222 | (Less) Reacquired Bonds | - | - | - |
| 88 | 223 | Advances from Associated Companies | 419,939 | 333,541 | 244,584 |
| 89 | 224 | Other Long-Term Debt | - | - | - |
| 90 | 225 | Unamortized Premium on Long-Term Debt | - | - | - |
| 91 | 226 | (Less) Unamortized Discount on Long-Term Debt | (18,076) | (4,451) | (4,174) |
| 92 | | Total Long-Term Debt | <u>1,854,604</u> | <u>1,134,419</u> | <u>960,090</u> |
| 93 | | OTHER NONCURRENT LIABILITIES | | | |
| 94 | 227 | Obligations Under Capital Leases - Noncurrent | - | - | - |
| 95 | 228.1 | Accumulated Provision for Property Insurance | - | - | - |
| 96 | 228.2 | Accumulated Provision for Injuries and Damages | - | 16,187 | 9,216 |
| 97 | 228.3 | Accumulated Provision for Pensions and Benefits | (1,650) | - | - |
| 98 | 228.4 | Accumulated Miscellaneous Operating Provisions | 1,474 | 757 | - |
| 99 | 229 | Accumulated Provision for Rate Refunds | - | 3,172 | 5,000 |
| 100 | | Asset Retirement Obligation | 1,170 | - | 2,015 |
| 101 | | Total Other Noncurrent Liabilities | <u>994</u> | <u>20,115</u> | <u>16,231</u> |
| 102 | | CURRENT AND ACCRUED LIABILITIES | | | |
| 103 | 231 | Notes Payable | - | - | - |

Ameren IP
Comparative Balance Sheet
As of December 31,
(\$000s)

First Revised Schedule B-3
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 4 of 8

| Line No. | Account No. | Description | 2003 | 2004 | 2005 |
|----------|-------------|--|---|---|---|
| | (A) | (B) | (C) | (D) | (E) |
| 104 | 232 | Accounts Payable | 37,267 | 108,940 | 138,134 |
| 105 | 233 | Notes Payable to Associated Companies | - | - | 75,100 |
| 106 | 234 | Accounts Payable to Associated Companies | 14,244 | 4,191 | 29,617 |
| 107 | 235 | Customer Deposits | 16,315 | 17,427 | 19,693 |
| 108 | 236 | Taxes Accrued | 50,086 | (33,551) | 15,035 |
| 109 | 237 | Interest Accrued | 10,127 | 4,169 | 3,428 |
| 110 | 238 | Dividends Declared | 574 | 574 | 574 |
| 111 | 239 | Matured Long-Term Debt | - | - | - |
| 112 | 240 | Matured Interest | - | - | - |
| 113 | 241 | Tax Collections Payable | (11) | 8,966 | 3,139 |
| 114 | 242 | Miscellaneous Current and Accrued Liabilities | 154,831 | 42,388 | 61,051 |
| 115 | 243 | Obligations Under Capital Leases - Current | - | - | - |
| 116 | 245 | Derivative Instruments Liabilities - Hedges | - | - | 2,232 |
| 117 | | Total Current and Accrued Liabilities | 283,435 | 153,103 | 348,003 |
| 118 | | DEFERRED CREDITS | | | |
| 119 | 252 | Customer Advances for Construction | 14,518 | 18,180 | 21,611 |
| 120 | 255 | Accumulated Deferred Investment Tax Credits | 19,804 | - | - |
| 121 | 256 | Deferred Gains from Disposition of Utility Plant | - | - | - |
| 122 | 253 | Other Deferred Credits | 179,394 | 396,072 | 328,857 |
| 123 | 254 | Other Regulatory Liabilities | 56,598 | (779) | 18,986 |
| 124 | 257 | Unamortized Gain on Reacquired Debt | 1,131 | 946 | 0 |
| 125 | 281-283 | Accumulated Deferred Income Taxes | 1,120,734 | 101,419 | 112,193 |
| 126 | | Total Deferred Credits | 1,392,179 | 515,837 | 481,647 |
| 127 | | Total Liabilities and Other Credits | \$ 5,061,884 | \$ 3,103,249 | \$ 3,092,388 |
| | | | 2003 FERC Form No.1, pgs 110- 113, col. (d) | 2004 FERC Form No.1, pgs 110- 113, col. (c) | 2005 FERC Form No.1, pgs 110- 113, col. (c) |

Ameren IP
Comparative Balance Sheet
As of December 31,
(\$000s)

First Revised Schedule B-3
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 5 of 8

| Line No. | Account No. (A) | Description (B) | 2006 (F) |
|-------------|--------------------|--|--------------------|
| 1 | | UTILITY PLANT | |
| 2 | 101-106, 114 | Utility Plant | \$ 3,330,256 |
| 3 | 107 | Construction Work in Progress | 32,850 |
| 4 | | Total Utility Plant | <u>3,363,105</u> |
| 5 | 108, 111, 115 | (Less) Accum. Prov. For Depr. Amort. Depl. | <u>(1,319,151)</u> |
| 6 | | Net Utility Plant | 2,043,954 |
| 7 | 120.1-120.4, 120.6 | Nuclear Fuel | - |
| 8 | 120.5 | (Less) Accum. Prov. For Amort. Of Nucl. Assemblies | - |
| 9 | | Net Nuclear Fuel | - |
| 10 | | Net Utility Plant | <u>2,043,954</u> |
| 11 | 116 | Utility Plant Adjustments | - |
| 12 | 117 | Gas Stored Underground - Noncurrent | 16,767 |
| 13 | | Total Utility Plant | <u>2,060,721</u> |
| 14 | | OTHER PROPERTY AND INVESTMENTS | |
| 15 | 121 | Nonutility Property | 1,020 |
| 16 | 122 | (Less) Accum. Prov. For Depr. And Amort. | (302) |
| 17 | 123 | Investments in Associated Companies | - |
| 18 | 123.1 | Investments in Subsidiary Companies | 4,354 |
| 19 | | Noncurrent Portion of Allowances | - |
| 20 | 124 | Other Investments | 63 |
| 21 | 125-128 | Special Funds | <u>24,846</u> |
| 22 | | Total Other Property and Investments | <u>29,980</u> |
| 23 | | CURRENT AND ACCRUED ASSETS | |
| 24 | 131 | Cash | 247 |
| 25 | 132-134 | Special Deposits | 4,400 |
| 26 | 135 | Working Funds | 8 |
| 27 | 136 | Temporary Cash Investments | - |
| 28 | 141 | Notes Receivable | - |
| 29 | 142 | Customer Accounts Receivable | 107,149 |
| 30 | 143 | Other Accounts Receivable | 1,653 |
| 31 | 144 | (Less) Accum. Prov. For Uncollectible Acct. - Credit | (2,870) |
| 32 | 145 | Notes Receivable from Associated Companies | - |
| 33 | 146 | Accounts Receivable from Associated Companies | 5,309 |
| 34 | 151 | Fuel Stock | - |
| 35 | 152 | Fuel Stock Expenses Undistributed | - |

Ameren IP
Comparative Balance Sheet
As of December 31,
(\$000s)

First Revised Schedule B-3
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 6 of 8

| Line No. | Account No. | Description | 2006 |
|----------|-----------------|--|---------------------|
| | (A) | (B) | (F) |
| 36 | 153 | Residuals (Elec) and Extracted Products | - |
| 37 | 154 | Plant Materials and Operating Supplies | 17,916 |
| 38 | 155 | Merchandise | - |
| 39 | 156 | Other Materials and Supplies | - |
| 40 | 157 | Nuclear Materials Held for Sale | - |
| 41 | 158.1 and 158.2 | Allowances | - |
| 42 | | (Less) Noncurrent Portion of Allowances | - |
| 43 | 163 | Stores Expense Undistributed | 604 |
| 44 | 164.1 | Gas Stored Underground - Current | 103,454 |
| 45 | 164.2-164.3 | Liquefied Natural Gas Stored and Held for Processing | - |
| 46 | 165 | Prepayments | 3,159 |
| 47 | 166-167 | Advances for Gas | - |
| 48 | 171 | Interest and Dividends Receivable | - |
| 49 | 172 | Rents Receivable | - |
| 50 | 173 | Accrued Utility Revenues | 100,816 |
| 51 | 174 | Miscellaneous Current and Accrued Assets | - |
| 52 | | Total Current and Accrued Assets | <u>341,845</u> |
| 53 | | DEFERRED DEBITS | |
| 54 | 181 | Unamortized Debt Expenses | 12,755 |
| 55 | 182.1 | Extraordinary Property Losses | - |
| 56 | 182.2 | Unrecovered Plant and Regulatory Study Costs | - |
| 57 | 182.3 | Other Regulatory Assets | 337,670 |
| 58 | 183 | Prelim. Survey and Investigation Charges (Electric) | - |
| 59 | 183.1, 183.2 | Prelim. Survey and Investigation Charges (Gas) | - |
| 60 | 184 | Clearing Accounts | - |
| 61 | 185 | Temporary Facilities | - |
| 62 | 186 | Miscellaneous Deferred Debits | 300,402 |
| 63 | 187 | Def. Losses from Disposition of Utility Plant | - |
| 64 | 188 | Research, Development and Demonstration Expenditures | - |
| 65 | 189 | Unamortized Loss on Reacquired Debt | (0) |
| 66 | 190 | Accumulated Deferred Income Taxes | 80,496 |
| 67 | 191 | Unrecovered Purchased Gas Costs | - |
| 68 | | Total Deferred Debits | <u>731,322</u> |
| 69 | | Total Assets and Other Debits | <u>\$ 3,163,869</u> |

Ameren IP
Comparative Balance Sheet
As of December 31,
(\$000s)

First Revised Schedule B-3
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 7 of 8

| Line No. | Account No. | Description | 2006 |
|----------|-----------------|--|------------------|
| | (A) | (B) | (F) |
| 70 | | PROPRIETARY CAPITAL | |
| 71 | 201 | Common Stock Issued | \$ - |
| 72 | 204 | Preferred Stock Issued | 45,634 |
| 73 | 202, 205 | Capital Stock Subscribed | - |
| 74 | 203, 206 | Stock Liability for Conversion | - |
| 75 | 207 | Premium on Capital Stock | 235 |
| 76 | 208-211 | Other Paid in Capital | 1,194,291 |
| 77 | 212 | Installments Received on Capital Stock | - |
| 78 | 213 | (Less) Discount on Capital Stock | (82) |
| 79 | 214 | (Less) Capital Stock Expense | - |
| 80 | 215, 215.1, 216 | Retained Earnings | 100,730 |
| 81 | 216.1 | Unappropriated Undistributed Subsidiary Earnings | 9 |
| 82 | 217 | (Less) Reacquired Capital Stock | - |
| 83 | 219 | Accumulated Other Comprehensive Income | 4,800 |
| 84 | | Total Proprietary Capital | <u>1,345,617</u> |
| 85 | | LONG-TERM DEBT | |
| 86 | 221 | Bonds | 781,518 |
| 87 | 222 | (Less) Reacquired Bonds | - |
| 88 | 223 | Advances from Associated Companies | 137,419 |
| 89 | 224 | Other Long-Term Debt | 6,287 |
| 90 | 225 | Unamortized Premium on Long-Term Debt | - |
| 91 | 226 | (Less) Unamortized Discount on Long-Term Debt | (4,043) |
| 92 | | Total Long-Term Debt | <u>921,181</u> |
| 93 | | OTHER NONCURRENT LIABILITIES | |
| 94 | 227 | Obligations Under Capital Leases - Noncurrent | - |
| 95 | 228.1 | Accumulated Provision for Property Insurance | - |
| 96 | 228.2 | Accumulated Provision for Injuries and Damages | 14,184 |
| 97 | 228.3 | Accumulated Provision for Pensions and Benefits | - |
| 98 | 228.4 | Accumulated Miscellaneous Operating Provisions | - |
| 99 | 229 | Accumulated Provision for Rate Refunds | 7,111 |
| 100 | | Asset Retirement Obligation | 2,134 |
| 101 | | Total Other Noncurrent Liabilities | <u>23,429</u> |
| 102 | | CURRENT AND ACCRUED LIABILITIES | |
| 103 | 231 | Notes Payable | 75,000 |

Ameren IP
Comparative Balance Sheet
As of December 31,
(\$000s)

First Revised Schedule B-3
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 8 of 8

| Line No. | Account No. | Description | 2006 |
|----------|-------------|--|---------------------|
| | (A) | (B) | (F) |
| 104 | 232 | Accounts Payable | 111,198 |
| 105 | 233 | Notes Payable to Associated Companies | 43,100 |
| 106 | 234 | Accounts Payable to Associated Companies | 67,027 |
| 107 | 235 | Customer Deposits | 13,942 |
| 108 | 236 | Taxes Accrued | (5,418) |
| 109 | 237 | Interest Accrued | 4,108 |
| 110 | 238 | Dividends Declared | 574 |
| 111 | 239 | Matured Long-Term Debt | - |
| 112 | 240 | Matured Interest | - |
| 113 | 241 | Tax Collections Payable | 1,893 |
| 114 | 242 | Miscellaneous Current and Accrued Liabilities | 14,522 |
| 115 | 243 | Obligations Under Capital Leases - Current | - |
| 116 | 245 | Derivative Instruments Liabilities - Hedges | (0) |
| 117 | | Total Current and Accrued Liabilities | <u>325,946</u> |
| 118 | | DEFERRED CREDITS | |
| 119 | 252 | Customer Advances for Construction | 23,919 |
| 120 | 255 | Accumulated Deferred Investment Tax Credits | - |
| 121 | 256 | Deferred Gains from Disposition of Utility Plant | - |
| 122 | 253 | Other Deferred Credits | 311,309 |
| 123 | 254 | Other Regulatory Liabilities | 304 |
| 124 | 257 | Unamortized Gain on Reacquired Debt | 0 |
| 125 | 281-283 | Accumulated Deferred Income Taxes | 212,163 |
| 126 | | Total Deferred Credits | <u>547,696</u> |
| 127 | | Total Liabilities and Other Credits | <u>\$ 3,163,869</u> |

2006 FERC Form
No. 1, pgs 110-
113, col. (c)

AmerenIP
Summary of Adjustments to Plant in Service
As of December 31, 2006
(\$000s)

First Revised Schedule B-4
Sponsored By: R. D. Stafford
Docket Number: 07-0587
Page 1 of 2

| Line No. | Account No. | Title of Plant Function | Sch. A-5a, Col (J) | Sch. B-2.1, Col (C) | Total Adjustments (J) | Adjusted Test Year Electric Distribution Plant in Service (K) |
|----------|-------------|--------------------------------------|---|--------------------------|-----------------------|---|
| | | | Unadjusted Test Year Electric Distribution Plant in Service (C) | Depreciation Reserve (D) | | |
| | (A) | (B) | (C) | (D) | (J) | (K) |
| | | Electric Plant in Service | | | | |
| | | Intangible Plant | | | | |
| 1 | | | | | | |
| 2 | 301 | Organization | \$ - | | \$ - | \$ - |
| 3 | 302 | Franchises and Consents | - | | - | - |
| 4 | 303 | Miscellaneous Intangible Plant | 21,838 | | - | 21,838 |
| 5 | | Subtotal - Intangible Plant | <u>21,838</u> | <u>-</u> | <u>-</u> | <u>21,838</u> |
| 6 | | Distribution Plant | | | | |
| 7 | 360 | Land and Land Rights | 15,544 | | - | 15,544 |
| 8 | 361 | Structures and Improvements | 12,754 | | - | 12,754 |
| 9 | 362 | Station Equipment | 279,621 | | - | 279,621 |
| 10 | 363 | Storage Battery Equipment | - | | - | - |
| 11 | 364 | Poles, Towers and Fixtures | 436,587 | | - | 436,587 |
| 12 | 365 | Overhead Conductors and Devices | 375,534 | | - | 375,534 |
| 13 | 366 | Underground Conduit | 22,728 | | - | 22,728 |
| 14 | 367 | Underground Conductors and Devices | 186,737 | | - | 186,737 |
| 15 | 368 | Line Transformers | 260,462 | | - | 260,462 |
| 16 | 369 | Services | 163,780 | | - | 163,780 |
| 17 | 370 | Meters | 61,252 | | - | 61,252 |
| 18 | 371 | Installations on Customers Premises | - | | - | - |
| 19 | 372 | Leased Property on Customer Premises | - | | - | - |
| 20 | 373 | Street Lighting and Signal Systems | 127,678 | | - | 127,678 |
| 21 | 374 | Other Distribution Plant | 231 | | - | 231 |
| 22 | | Subtotal - Distribution Plant | <u>1,942,907</u> | <u>-</u> | <u>-</u> | <u>1,942,907</u> |
| 23 | | General Plant | | | | |
| 24 | 389 | Land and Land Rights | 1,903 | | - | 1,903 |
| 25 | 390 | Structures and Improvements | 44,096 | | - | 44,096 |
| 26 | 391 | Office Furniture and Equipment | 33,708 | | - | 33,708 |
| 27 | 392 | Transportation Equipment | 34,596 | | - | 34,596 |
| 28 | 393 | Stores Equipment | 1,097 | | - | 1,097 |
| 29 | 394 | Tools, Shop and Garage Equipment | 8,249 | | - | 8,249 |
| 30 | 395 | Laboratory Equipment | 3,947 | | - | 3,947 |

AmerenIP
Summary of Adjustments to Plant in Service
 As of December 31, 2006
 (\$000s)

First Revised Schedule B-4
 Sponsored By: R. D. Stafford
 Docket Number: 07-0587
 Page 2 of 2

| Line No. | Account No. | Title of Plant Function | Sch. A-5a, Col (J) | Sch. B-2.1, Col (C) | Total Adjustments | Adjusted Test Year Electric Distribution Plant in Service |
|----------|-------------|---|---|----------------------|--------------------|---|
| | | | Unadjusted Test Year Electric Distribution Plant in Service | Depreciation Reserve | | |
| | (A) | (B) | (C) | (D) | | |
| 31 | 396 | Power Operated Equipment | 1,125 | | - | 1,125 |
| 32 | 397 | Communication Equipment | 32,817 | | - | 32,817 |
| 33 | 398 | Miscellaneous Equipment | 1,578 | | - | 1,578 |
| 34 | 399.1 | Other General Plant | 63 | | - | 63 |
| 35 | | Subtotal - General Plant | <u>163,179</u> | <u>-</u> | <u>-</u> | <u>163,179</u> |
| 36 | | Total Electric Plant in Service | <u>2,127,924</u> | <u>-</u> | <u>-</u> | <u>2,127,924</u> |
| 37 | | Accumulated Reserve for Depreciation | | | | |
| 38 | 108 | Intangible Plant | (20,670) | - | - | (20,670) |
| 39 | 108 | Distribution Plant | (719,895) | (17,144) | (17,144) | (737,039) |
| 40 | 108 | General Plant | 14,208 | (3,298) | (3,298) | 10,910 |
| 41 | | Total Accumulated Reserve | <u>(726,357)</u> | <u>(20,442)</u> | <u>(20,442)</u> | <u>(746,799)</u> |
| 42 | | Net Plant | <u>\$ 1,401,567</u> | <u>\$ (20,442)</u> | <u>\$ (20,442)</u> | <u>\$ 1,381,125</u> |

AmerenIP
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

| Line No. | Account No. | Title of Plant Function | Calendar Year 2003 | | | | Plant Balances as of December 31, 2003 (G) |
|----------|-------------|--|--|--|--------------------------------------|------------------------------------|--|
| | | | Plant Balances as of December 31, 2002 (C) | Gross Additions During the Test Year (D) | Retirements During the Test Year (E) | Transfers During the Test Year (F) | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) |
| 1 | | Electric Intangible Plant | | | | | |
| 2 | 301 | Organization | \$ - | \$ - | \$ - | \$ - | \$ - |
| 3 | 302 | Franchises and Consents | 48 | - | - | - | 48 |
| 4 | 303 | Miscellaneous Intangible Plant | 116,963 | 6,090 | - | - | 123,052 |
| 5 | | Subtotal - Electric Intangible Plant | 117,011 | 6,090 | - | - | 123,101 |
| 6 | | Other Electric Production Plant | | | | | |
| 7 | 340 | Land and Land Rights | - | | | | - |
| 8 | 341 | Structures and Improvements | 118 | | | | 118 |
| 9 | 342 | Fuel Holders, Products and Accessories | - | | | | - |
| 10 | 343 | Prime Movers | - | | | | - |
| 11 | 344 | Generators | 622 | | | | 622 |
| 12 | 345 | Accessory Electric Equipment | 389 | | | | 389 |
| 13 | 346 | Misc. Power Plant Equipment | - | | | | - |
| 14 | | Subtotal - Other Electric Production Plant | 1,129 | - | - | - | 1,129 |
| 15 | | Electric Transmission Plant | | | | | |
| 16 | 350 | Land and Land Rights | 15,141 | 228 | (5) | (207) | 15,157 |
| 17 | 352 | Structures and Improvements | 4,904 | (458) | (128) | (389) | 3,929 |
| 18 | 353 | Station Equipment | 91,340 | 339 | (973) | 6,473 | 97,179 |
| 19 | 354 | Towers and Fixtures | 15,189 | 74 | | (27) | 15,236 |
| 20 | 355 | Poles and Fixtures | 76,034 | 5,759 | (92) | (1,780) | 79,921 |
| 21 | 356 | Overhead Conductors and Devices | 69,484 | (101) | (82) | (1,912) | 67,389 |
| 22 | 357 | Underground Conduit | - | | | | - |
| 23 | 358 | Underground Conductors and Devices | - | | | | - |
| 24 | 359 | Roads and Trails | - | | | | - |
| 25 | | Subtotal - Electric Transmission Plant | 272,092 | 5,841 | (1,281) | 2,158 | 278,811 |
| 26 | | Electric Distribution Plant | | | | | |
| 27 | 360 | Land and Land Rights | 19,873 | 610 | (8) | 211 | 20,686 |
| 28 | 361 | Structures and Improvements | 12,463 | 1,042 | (15) | 317 | 13,806 |
| 29 | 362 | Station Equipment | 202,212 | 17,096 | (1,153) | 637 | 218,792 |
| 30 | 363 | Storage Battery Equipment | - | | | | - |
| 31 | 364 | Poles, Towers and Fixtures | 314,288 | 23,732 | (4,145) | 1,945 | 335,820 |
| 32 | 365 | Overhead Conductors and Devices | 281,239 | 21,935 | (1,987) | 1,709 | 302,895 |
| 33 | 366 | Underground Conduit | 17,463 | 1,299 | | (8) | 18,754 |
| 34 | 367 | Underground Conductors and Devices | 148,338 | 11,500 | (404) | (14) | 159,421 |

AmerenIP
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

| Line No. | Account No. | Title of Plant Function | Calendar Year 2003 | | | | Plant Balances as of December 31, 2003 (G) |
|----------|-------------|--|--|--|--------------------------------------|------------------------------------|--|
| | | | Plant Balances as of December 31, 2002 (C) | Gross Additions During the Test Year (D) | Retirements During the Test Year (E) | Transfers During the Test Year (F) | |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) |
| 35 | 368 | Line Transformers | 251,501 | 12,950 | (2,761) | (4,267) | 257,423 |
| 36 | 369 | Services | 123,679 | 6,794 | (329) | | 130,143 |
| 37 | 370 | Meters | 49,117 | 3,332 | (1,408) | (40) | 51,001 |
| 38 | 371 | Installations on Customers Premises | - | | | | - |
| 39 | 372 | Leased Property on Customer Premises | - | | | | - |
| 40 | 373 | Street Lighting and Signal Systems | 111,301 | 5,272 | (473) | (0) | 116,100 |
| 41 | 374 | Other Distribution Plant | - | | | | - |
| 42 | | Subtotal - Electric Distribution Plant | <u>1,531,473</u> | <u>105,561</u> | <u>(12,683)</u> | <u>490</u> | <u>1,624,841</u> |
| 43 | | Electric General Plant | | | | | |
| 44 | 389 | Land and Land Rights | 3,308 | - | (33) | - | 3,275 |
| 45 | 390 | Structures and Improvements | 87,168 | 1,630 | (2,571) | (18) | 86,209 |
| 46 | 391 | Office Furniture and Equipment | 54,855 | 1,911 | (410) | - | 56,356 |
| 47 | 392 | Transportation Equipment | 33,620 | - | (137) | - | 33,482 |
| 48 | 393 | Stores Equipment | 1,735 | - | - | - | 1,735 |
| 49 | 394 | Tools, Shop and Garage Equipment | 6,500 | 490 | (15) | - | 6,974 |
| 50 | 395 | Laboratory Equipment | 4,289 | (26) | - | - | 4,263 |
| 51 | 396 | Power Operated Equipment | 2,345 | - | - | - | 2,345 |
| 52 | 397 | Communication Equipment | 55,261 | 1,144 | (1,053) | (2,630) | 52,722 |
| 53 | 398 | Miscellaneous Equipment | 1,837 | 75 | - | - | 1,912 |
| 54 | 399.1 | Other General Plant | - | | | | - |
| 55 | | Subtotal - Electric General Plant | <u>250,917</u> | <u>5,223</u> | <u>(4,219)</u> | <u>(2,648)</u> | <u>249,272</u> |
| 56 | | Total Electric Plant in Service | <u>\$ 2,172,622</u> | <u>\$ 122,715</u> | <u>\$ (18,183)</u> | <u>\$ (0)</u> | <u>\$ 2,277,153</u> |

AmerenIP
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

| Line No. | Account No. | Title of Plant Function | Calendar Year 2004 | | | Plant Balances as of December 31, 2004 |
|----------|-------------|--|--------------------------------------|----------------------------------|--------------------------------|--|
| | | | Gross Additions During the Test Year | Retirements During the Test Year | Transfers During the Test Year | |
| | (A) | (B) | (H) | (I) | (J) | (K) |
| 1 | | Electric Intangible Plant | | | | |
| 2 | 301 | Organization | \$ - | \$ - | \$ - | \$ - |
| 3 | 302 | Franchises and Consents | | | | 48 |
| 4 | 303 | Miscellaneous Intangible Plant | 6,947 | (10,655) | | 119,345 |
| 5 | | Subtotal - Electric Intangible Plant | <u>6,947</u> | <u>(10,655)</u> | <u>-</u> | <u>119,393</u> |
| 6 | | Other Electric Production Plant | | | | |
| 7 | 340 | Land and Land Rights | | (138) | 138 | - |
| 8 | 341 | Structures and Improvements | | | (97) | 20 |
| 9 | 342 | Fuel Holders, Products and Accessories | | | | - |
| 10 | 343 | Prime Movers | | | | - |
| 11 | 344 | Generators | 8 | | (8) | 622 |
| 12 | 345 | Accessory Electric Equipment | | | | 389 |
| 13 | 346 | Misc. Power Plant Equipment | | | | - |
| 14 | | Subtotal - Other Electric Production Plant | <u>8</u> | <u>(138)</u> | <u>33</u> | <u>1,032</u> |
| 15 | | Electric Transmission Plant | | | | |
| 16 | 350 | Land and Land Rights | 4 | (8) | (138) | 15,015 |
| 17 | 352 | Structures and Improvements | 650 | (147) | | 4,433 |
| 18 | 353 | Station Equipment | 2,837 | (2,830) | 16 | 97,202 |
| 19 | 354 | Towers and Fixtures | 630 | (0) | | 15,867 |
| 20 | 355 | Poles and Fixtures | 1,792 | (124) | | 81,589 |
| 21 | 356 | Overhead Conductors and Devices | 1,539 | (129) | | 68,799 |
| 22 | 357 | Underground Conduit | | | | - |
| 23 | 358 | Underground Conductors and Devices | | | | - |
| 24 | 359 | Roads and Trails | | | | - |
| 25 | | Subtotal - Electric Transmission Plant | <u>7,454</u> | <u>(3,238)</u> | <u>(122)</u> | <u>282,904</u> |
| 26 | | Electric Distribution Plant | | | | |
| 27 | 360 | Land and Land Rights | 693 | (3) | 7 | 21,384 |
| 28 | 361 | Structures and Improvements | 1,485 | (2) | 11 | 15,299 |
| 29 | 362 | Station Equipment | 15,752 | (702) | 355 | 234,195 |
| 30 | 363 | Storage Battery Equipment | | | | - |
| 31 | 364 | Poles, Towers and Fixtures | 20,277 | (1,694) | | 354,403 |
| 32 | 365 | Overhead Conductors and Devices | 14,325 | (1,049) | (26) | 316,145 |
| 33 | 366 | Underground Conduit | 2,518 | | | 21,271 |
| 34 | 367 | Underground Conductors and Devices | 10,061 | (378) | | 169,104 |

AmerenIP
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

| Line No. | Account No. | Title of Plant Function | Calendar Year 2004 | | | Plant Balances as of December 31, 2004 |
|----------|-------------|--|--------------------------------------|----------------------------------|--------------------------------|--|
| | | | Gross Additions During the Test Year | Retirements During the Test Year | Transfers During the Test Year | |
| | (A) | (B) | (H) | (I) | (J) | (K) |
| 35 | 368 | Line Transformers | 12,480 | (2,194) | (277) | 267,432 |
| 36 | 369 | Services | 7,515 | (450) | | 137,208 |
| 37 | 370 | Meters | 3,236 | (1,449) | (60) | 52,728 |
| 38 | 371 | Installations on Customers Premises | | | | - |
| 39 | 372 | Leased Property on Customer Premises | | | | - |
| 40 | 373 | Street Lighting and Signal Systems | 5,371 | (460) | | 121,011 |
| 41 | 374 | Other Distribution Plant | | | | - |
| 42 | | Subtotal - Electric Distribution Plant | <u>93,713</u> | <u>(8,382)</u> | <u>10</u> | <u>1,710,181</u> |
| 43 | | Electric General Plant | | | | |
| 44 | 389 | Land and Land Rights | (2) | (66) | | 3,207 |
| 45 | 390 | Structures and Improvements | 2,467 | (2,850) | (1) | 85,825 |
| 46 | 391 | Office Furniture and Equipment | 10,806 | (13,970) | (15) | 53,177 |
| 47 | 392 | Transportation Equipment | 9,091 | (5,921) | | 36,653 |
| 48 | 393 | Stores Equipment | | (370) | | 1,365 |
| 49 | 394 | Tools, Shop and Garage Equipment | 354 | (76) | | 7,252 |
| 50 | 395 | Laboratory Equipment | 47 | | | 4,310 |
| 51 | 396 | Power Operated Equipment | 208 | (1,067) | | 1,485 |
| 52 | 397 | Communication Equipment | 476 | (763) | | 52,436 |
| 53 | 398 | Miscellaneous Equipment | 1 | (0) | | 1,912 |
| 54 | 399.1 | Other General Plant | | | | - |
| 55 | | Subtotal - Electric General Plant | <u>23,448</u> | <u>(25,083)</u> | <u>(16)</u> | <u>247,622</u> |
| 56 | | Total Electric Plant in Service | <u>\$ 131,570</u> | <u>\$ (47,495)</u> | <u>\$ (95)</u> | <u>\$ 2,361,133</u> |

AmerenIP
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

| Line No. | Account No. | Title of Plant Function | Calendar Year 2005 | | | Plant Balances as of December 31, 2005 |
|----------|-------------|--|--|--------------------------------------|------------------------------------|--|
| | | | Gross Additions During the Test Year (L) | Retirements During the Test Year (M) | Transfers During the Test Year (N) | |
| 1 | | Electric Intangible Plant | | | | |
| 2 | 301 | Organization | \$ - | \$ - | \$ - | \$ - |
| 3 | 302 | Franchises and Consents | - | (48) | - | - |
| 4 | 303 | Miscellaneous Intangible Plant | 708 | (87,469) | - | 32,584 |
| 5 | | Subtotal - Electric Intangible Plant | 708 | (87,517) | - | 32,584 |
| 6 | | Other Electric Production Plant | | | | |
| 7 | 340 | Land and Land Rights | | | | - |
| 8 | 341 | Structures and Improvements | | | | 20 |
| 9 | 342 | Fuel Holders, Products and Accessories | | | | - |
| 10 | 343 | Prime Movers | | | | - |
| 11 | 344 | Generators | | | | 622 |
| 12 | 345 | Accessory Electric Equipment | 129 | (129) | | 389 |
| 13 | 346 | Misc. Power Plant Equipment | | | | - |
| 14 | | Subtotal - Other Electric Production Plant | 129 | (129) | - | 1,032 |
| 15 | | Electric Transmission Plant | | | | |
| 16 | 350 | Land and Land Rights | 1 | | | 15,016 |
| 17 | 352 | Structures and Improvements | (346) | | | 4,087 |
| 18 | 353 | Station Equipment | 10,629 | (168) | | 107,662 |
| 19 | 354 | Towers and Fixtures | (814) | | | 15,053 |
| 20 | 355 | Poles and Fixtures | (8,551) | (1) | | 73,037 |
| 21 | 356 | Overhead Conductors and Devices | 11,816 | (26) | | 80,589 |
| 22 | 357 | Underground Conduit | | | | - |
| 23 | 358 | Underground Conductors and Devices | | | | - |
| 24 | 359 | Roads and Trails | | | | - |
| 25 | | Subtotal - Electric Transmission Plant | 12,735 | (195) | - | 295,444 |
| 26 | | Electric Distribution Plant | | | | |
| 27 | 360 | Land and Land Rights | (1,679) | (2) | | 19,702 |
| 28 | 361 | Structures and Improvements | (3,034) | (1) | | 12,265 |
| 29 | 362 | Station Equipment | 27,701 | (655) | | 261,241 |
| 30 | 363 | Storage Battery Equipment | | | | - |
| 31 | 364 | Poles, Towers and Fixtures | 67,921 | (579) | | 421,745 |
| 32 | 365 | Overhead Conductors and Devices | 27,217 | (708) | | 342,655 |
| 33 | 366 | Underground Conduit | 135 | (4) | | 21,402 |
| 34 | 367 | Underground Conductors and Devices | 6,712 | (114) | | 175,702 |

AmerenIP
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

| Line No. | Account No. | Title of Plant Function | Calendar Year 2005 | | | Plant Balances as of December 31, 2005 |
|----------|-------------|--|--------------------------------------|----------------------------------|--------------------------------|--|
| | | | Gross Additions During the Test Year | Retirements During the Test Year | Transfers During the Test Year | |
| | (A) | (B) | (L) | (M) | (N) | (O) |
| 35 | 368 | Line Transformers | (17,902) | (360) | | 249,169 |
| 36 | 369 | Services | 3,007 | (81) | | 140,133 |
| 37 | 370 | Meters | 1,838 | (272) | | 54,295 |
| 38 | 371 | Installations on Customers Premises | | | | - |
| 39 | 372 | Leased Property on Customer Premises | | | | - |
| 40 | 373 | Street Lighting and Signal Systems | 3,665 | (300) | | 124,376 |
| 41 | 374 | Other Distribution Plant | 231 | | | 231 |
| 42 | | Subtotal - Electric Distribution Plant | <u>115,812</u> | <u>(3,075)</u> | <u>-</u> | <u>1,822,918</u> |
| 43 | | Electric General Plant | | | | |
| 44 | 389 | Land and Land Rights | (18) | (114) | | 3,075 |
| 45 | 390 | Structures and Improvements | 1,359 | (10,435) | | 76,749 |
| 46 | 391 | Office Furniture and Equipment | 2,068 | (260) | | 54,986 |
| 47 | 392 | Transportation Equipment | (170) | (90) | | 36,393 |
| 48 | 393 | Stores Equipment | 29 | | | 1,394 |
| 49 | 394 | Tools, Shop and Garage Equipment | 1,854 | (1) | | 9,105 |
| 50 | 395 | Laboratory Equipment | 195 | | | 4,505 |
| 51 | 396 | Power Operated Equipment | 74 | (46) | | 1,513 |
| 52 | 397 | Communication Equipment | (1,831) | 696 | | 51,301 |
| 53 | 398 | Miscellaneous Equipment | 234 | (2) | | 2,145 |
| 54 | 399.1 | Other General Plant | 95 | | | 95 |
| 55 | | Subtotal - Electric General Plant | <u>3,890</u> | <u>(10,253)</u> | <u>-</u> | <u>241,260</u> |
| 56 | | Total Electric Plant in Service | <u>\$ 133,275</u> | <u>\$ (101,170)</u> | <u>\$ -</u> | <u>\$ 2,393,238</u> |

AmerenIP
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

| Line No. | Account No. | Title of Plant Function | Calendar Year 2006 | | | Plant Balances as of December 31, 2006 |
|----------|-------------|--|--|--------------------------------------|------------------------------------|--|
| | | | Gross Additions During the Test Year (P) | Retirements During the Test Year (Q) | Transfers During the Test Year (R) | |
| 1 | | Electric Intangible Plant | | | | |
| 2 | 301 | Organization | \$ - | \$ - | \$ - | \$ - |
| 3 | 302 | Franchises and Consents | | | | - |
| 4 | 303 | Miscellaneous Intangible Plant | 403 | | | 32,987 |
| 5 | | Subtotal - Electric Intangible Plant | <u>403</u> | <u>-</u> | <u>-</u> | <u>32,987</u> |
| 6 | | Other Electric Production Plant | | | | |
| 7 | 340 | Land and Land Rights | | | | - |
| 8 | 341 | Structures and Improvements | | | | 20 |
| 9 | 342 | Fuel Holders, Products and Accessories | | | | - |
| 10 | 343 | Prime Movers | | | | - |
| 11 | 344 | Generators | | | | 622 |
| 12 | 345 | Accessory Electric Equipment | | (0) | | 389 |
| 13 | 346 | Misc. Power Plant Equipment | | | | - |
| 14 | | Subtotal - Other Electric Production Plant | <u>-</u> | <u>(0)</u> | <u>-</u> | <u>1,032</u> |
| 15 | | Electric Transmission Plant | | | | |
| 16 | 350 | Land and Land Rights | | | | 15,016 |
| 17 | 352 | Structures and Improvements | 180 | | | 4,266 |
| 18 | 353 | Station Equipment | 3,330 | (1,222) | | 109,770 |
| 19 | 354 | Towers and Fixtures | 3 | | | 15,056 |
| 20 | 355 | Poles and Fixtures | 2,178 | (118) | | 75,097 |
| 21 | 356 | Overhead Conductors and Devices | (175) | (14) | | 80,400 |
| 22 | 357 | Underground Conduit | | | | - |
| 23 | 358 | Underground Conductors and Devices | | | | - |
| 24 | 359 | Roads and Trails | | | | - |
| 25 | | Subtotal - Electric Transmission Plant | <u>5,515</u> | <u>(1,353)</u> | <u>-</u> | <u>299,607</u> |
| 26 | | Electric Distribution Plant | | | | |
| 27 | 360 | Land and Land Rights | (4,150) | (8) | | 15,544 |
| 28 | 361 | Structures and Improvements | 788 | (298) | | 12,754 |
| 29 | 362 | Station Equipment | 21,265 | (2,886) | | 279,621 |
| 30 | 363 | Storage Battery Equipment | | | | - |
| 31 | 364 | Poles, Towers and Fixtures | 15,934 | (1,093) | | 436,587 |
| 32 | 365 | Overhead Conductors and Devices | 33,968 | (1,089) | | 375,534 |
| 33 | 366 | Underground Conduit | 1,352 | (27) | | 22,728 |
| 34 | 367 | Underground Conductors and Devices | 11,211 | (176) | | 186,737 |

AmerenIP
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

| Line No. | Account No. | Title of Plant Function | Calendar Year 2006 | | | Plant Balances as of December 31, 2006 |
|----------|-------------|--|--------------------------------------|----------------------------------|--------------------------------|--|
| | | | Gross Additions During the Test Year | Retirements During the Test Year | Transfers During the Test Year | |
| | (A) | (B) | (P) | (Q) | (R) | (S) |
| 35 | 368 | Line Transformers | 11,597 | (304) | | 260,462 |
| 36 | 369 | Services | 24,033 | (386) | | 163,780 |
| 37 | 370 | Meters | 7,710 | (754) | | 61,252 |
| 38 | 371 | Installations on Customers Premises | | | | - |
| 39 | 372 | Leased Property on Customer Premises | | | | - |
| 40 | 373 | Street Lighting and Signal Systems | 4,297 | (996) | | 127,678 |
| 41 | 374 | Other Distribution Plant | | | | 231 |
| 42 | | Subtotal - Electric Distribution Plant | <u>128,006</u> | <u>(8,017)</u> | <u>-</u> | <u>1,942,907</u> |
| 43 | | Electric General Plant | | | | |
| 44 | 389 | Land and Land Rights | (17) | (11) | | 3,047 |
| 45 | 390 | Structures and Improvements | 706 | (1,174) | | 76,281 |
| 46 | 391 | Office Furniture and Equipment | 1,972 | (362) | | 56,595 |
| 47 | 392 | Transportation Equipment | 10,695 | (8,929) | | 38,159 |
| 48 | 393 | Stores Equipment | 201 | | | 1,595 |
| 49 | 394 | Tools, Shop and Garage Equipment | 900 | | | 10,005 |
| 50 | 395 | Laboratory Equipment | 11 | | | 4,516 |
| 51 | 396 | Power Operated Equipment | 192 | (90) | | 1,615 |
| 52 | 397 | Communication Equipment | 3,112 | (1,978) | | 52,434 |
| 53 | 398 | Miscellaneous Equipment | 8 | | | 2,153 |
| 54 | 399.1 | Other General Plant | - | | | 95 |
| 55 | | Subtotal - Electric General Plant | <u>17,780</u> | <u>(12,544)</u> | <u>-</u> | <u>246,495</u> |
| 56 | | Total Electric Plant in Service | <u>\$ 151,705</u> | <u>\$ (21,915)</u> | <u>\$ -</u> | <u>\$ 2,523,028</u> |

AmerenIP
 per Supporting Gross Additions, Retirements and Transfers - Expla
 For the Twelve Months Ended December 31,
 (\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) |
|-------------|--------------------|---|
| 1 | | Electric Intangible Plant |
| 2 | 301 | Organization |
| 3 | 302 | Franchises and Consents |
| 4 | 303 | Miscellaneous Intangible Plant |
| 5 | | Subtotal - Electric Intangible Plant |
| 6 | | Other Electric Production Plant |
| 7 | 340 | Land and Land Rights |
| 8 | 341 | Structures and Improvements |
| 9 | 342 | Fuel Holders, Products and Accessories |
| 10 | 343 | Prime Movers |
| 11 | 344 | Generators |
| 12 | 345 | Accessory Electric Equipment |
| 13 | 346 | Misc. Power Plant Equipment |
| 14 | | Subtotal - Other Electric Production Plant |
| 15 | | Electric Transmission Plant |
| 16 | 350 | Land and Land Rights |
| 17 | 352 | Structures and Improvements |
| 18 | 353 | Station Equipment |
| 19 | 354 | Towers and Fixtures |
| 20 | 355 | Poles and Fixtures |
| 21 | 356 | Overhead Conductors and Devices |
| 22 | 357 | Underground Conduit |
| 23 | 358 | Underground Conductors and Devices |
| 24 | 359 | Roads and Trails |
| 25 | | Subtotal - Electric Transmission Plant |
| 26 | | Electric Distribution Plant |
| 27 | 360 | Land and Land Rights |
| 28 | 361 | Structures and Improvements |
| 29 | 362 | Station Equipment |
| 30 | 363 | Storage Battery Equipment |

AmerenIP
per Supporting Gross Additions, Retirements and Transfers - Expla
For the Twelve Months Ended December 31,
(\$000s)

| <u>Line</u> <u>No.</u> | <u>Account No.</u> (A) | <u>Title of Plant Function</u> (B) |
|---------------------------|---------------------------|---|
| 31 | 364 | Poles, Towers and Fixtures |
| 32 | 365 | Overhead Conductors and Devices |
| 33 | 366 | Underground Conduit |
| 34 | 367 | Underground Conductors and Devices |
| 35 | 368 | Line Transformers |
| 36 | 369 | Services |
| 37 | 370 | Meters |
| 38 | 371 | Installations on Customers Premises |
| 39 | 372 | Leased Property on Customer Premises |
| 40 | 373 | Street Lighting and Signal Systems |
| 41 | | Subtotal - Electric Distribution Plant |

AmerenIP
per Supporting Gross Additions, Retirements and Transfers - Expla
 For the Twelve Months Ended December 31,
 (\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) |
|-------------|--------------------|--|
| 42 | | Electric General Plant |
| 43 | 389 | Land and Land Rights |
| 44 | 390 | Structures and Improvements |
| 45 | 391 | Office Furniture and Equipment |
| 46 | 392 | Transportation Equipment |
| 47 | 393 | Stores Equipment |
| 48 | 394 | Tools, Shop and Garage Equipment |
| 49 | 395 | Laboratory Equipment |
| 50 | 396 | Power Operated Equipment |
| 51 | 397 | Communication Equipment |
| 52 | 398 | Miscellaneous Equipment |
| 53 | | Subtotal - Electric General Plant |
| 54 | | Total Electric Plant in Service |

[1] Includes functional reclassification of transmission a

AmerenIP
per Supporting Gross Additions, Retirements and Transfers - Expla
For the Twelve Months Ended December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | 2003 Transfers (C) | Explanation (D) | 2004 Transfers (E) | Explanation (F) |
|----------|--------------------|---|-----------------------|----------------------|-----------------------|-------------------------|
| 1 | | Electric Intangible Plant | | | | |
| 2 | 301 | Organization | \$ - | | \$ - | |
| 3 | 302 | Franchises and Consents | - | | | |
| 4 | 303 | Miscellaneous Intangible Plant | - | | | |
| 5 | | Subtotal - Electric Intangible Plant | <u>-</u> | | <u>-</u> | |
| 6 | | Other Electric Production Plant | | | | |
| 7 | 340 | Land and Land Rights | | | 138 | Reclassification |
| 8 | 341 | Structures and Improvements | | | (97) | Transfer to Non-Utility |
| 9 | 342 | Fuel Holders, Products and Accessories | | | | |
| 10 | 343 | Prime Movers | | | | |
| 11 | 344 | Generators | | | (8) | Reclassification |
| 12 | 345 | Accessory Electric Equipment | | | | |
| 13 | 346 | Misc. Power Plant Equipment | | | | |
| 14 | | Subtotal - Other Electric Production Plant | <u>-</u> | | <u>33</u> | |
| 15 | | Electric Transmission Plant | | | | |
| 16 | 350 | Land and Land Rights | (207) | Reclassification [1] | (138) | Reclassification |
| 17 | 352 | Structures and Improvements | (389) | Reclassification [1] | | |
| 18 | 353 | Station Equipment | 6,473 | Reclassification [1] | 16 | Reclassification |
| 19 | 354 | Towers and Fixtures | (27) | Reclassification [1] | | |
| 20 | 355 | Poles and Fixtures | (1,780) | Reclassification [1] | | |
| 21 | 356 | Overhead Conductors and Devices | (1,912) | Reclassification [1] | | |
| 22 | 357 | Underground Conduit | | | | |
| 23 | 358 | Underground Conductors and Devices | | | | |
| 24 | 359 | Roads and Trails | | | | |
| 25 | | Subtotal - Electric Transmission Plant | <u>2,158</u> | | <u>(122)</u> | |
| 26 | | Electric Distribution Plant | | | | |
| 27 | 360 | Land and Land Rights | 211 | Reclassification [1] | 7 | Reclassification |
| 28 | 361 | Structures and Improvements | 317 | Reclassification [1] | 11 | Reclassification |
| 29 | 362 | Station Equipment | 637 | Reclassification [1] | 355 | Reclassification |
| 30 | 363 | Storage Battery Equipment | | | | |

AmerenIP
per Supporting Gross Additions, Retirements and Transfers - Expla
For the Twelve Months Ended December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | 2003 Transfers (C) | Explanation (D) | 2004 Transfers (E) | Explanation (F) |
|-------------|--------------------|---|-----------------------|----------------------|-----------------------|--------------------|
| 31 | 364 | Poles, Towers and Fixtures | 1,945 | Reclassification [1] | | |
| 32 | 365 | Overhead Conductors and Devices | 1,709 | Reclassification [1] | (26) | Reclassification |
| 33 | 366 | Underground Conduit | (8) | Reclassification [1] | | |
| 34 | 367 | Underground Conductors and Devices | (14) | Reclassification [1] | | |
| 35 | 368 | Line Transformers | (4,267) | Reclassification [1] | (277) | Reclassification |
| 36 | 369 | Services | | | | |
| 37 | 370 | Meters | (40) | Reclassification [1] | (60) | Reclassification |
| 38 | 371 | Installations on Customers Premises | | | | |
| 39 | 372 | Leased Property on Customer Premises | | | | |
| 40 | 373 | Street Lighting and Signal Systems | (0) | Reclassification [1] | | |
| 41 | | Subtotal - Electric Distribution Plant | <u>490</u> | | <u>10</u> | |