

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)
42		Electric General Plant				
43	389	Land and Land Rights	-			
44	390	Structures and Improvements	(18)	Reclassification	(1)	Reclassification
45	391	Office Furniture and Equipment	-		(15)	Reclassification
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	(2,630)	Reclassification		
52	398	Miscellaneous Equipment	-			
53		Subtotal - Electric General Plant	<u>(2,648)</u>		<u>(16)</u>	
54		Total Electric Plant in Service	<u>\$ (0)</u>		<u>\$ (95)</u>	

[1] Includes functional reclassification of transmission and distribution plant related to FERC 7 factor test as presented in ICC Docket No. 02-743.

AmerenIP
Gains and Losses on Sale of Property
 As of December 31, 2006
 (\$000s)

First Revised Schedule B-5.1
 Sponsored By: R. D. Stafford
 Docket Number: 07-0587
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Line No.	Date Sold (A)	Property Description (B)	Purchaser (C)	Sale Price (D)	Book Cost [1] (E)	Gain/(Loss) [2] (F)
	11/30/05	Illinois Power Decatur Headquarter	Main Street Bank and Trust	664,000	9,248,323	(3,067,300)

FOOTNOTES:

[1] Includes cost of land, FERC Account 389, and cost of buildings, FERC Account 390.

[2] Gain/Loss is computed on the the sale of land only.

AmerenIP
Gains and Losses on Sale of Property
As of December 31, 2006
(\$000s)

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<u>Line No.</u>	<u>Date Sold</u> (A)	<u>Property Description</u> (B)	<u>Reason for Sale</u> (G)
	11/30/05	Illinois Power Decatur Headquarter	Property was no longer needed

FOOTNOTES:

[1] Includes cost of land, FERC Account 389, and cost of buildings, FERC Account 390.

[2] Gain/Loss is computed on the the sale of land only.

AmerenIP
Depreciation Reserve
As of December 31,
(\$000s)

Line No.	Description (A)	Account No. (B)	2003 (C)	2004 (D)	2005 (E)	2006 (F)
1	Beginning Balance		\$ 745,253	\$ 773,721	\$ 786,337	\$ 822,860
2	Depreciation Expense	403	44,619	46,241	48,053	52,570
3	Transportation Expenses - Clearing		472	527	540	512
4	Other Accounts		1,468 [2]	1,421 [2]	(1,073) [2,3]	950 [2,4]
5	Retirements		(18,748)	(35,946)	(13,613)	(21,900)
6	Cost of Removal		(5,481)	(6,730)	(5,854)	(15,291)
7	Salvage		3,590	7,649	1,982	2,467
8	Other		2,569 [1]	(25) [1]	6,488 [1]	227 [1]
9	Gain/Loss on Disposition of Property		(20)	(522)		
10	Ending Balance		<u>\$ 773,721</u>	<u>\$ 786,337</u>	<u>\$ 822,860</u>	<u>\$ 842,394</u>

[1] Plant adjustments

[2] Electric general plant allocated to gas

[3] Asset retirement obligation charged to account 182, adjustment for sale of IP HQ building and miscellaneous adjustments.

[4] Asset retirement obligation charged to account 182

AmerenIP
Depreciation Reserve by Functional Grouping
 As of December 31, 2006
 (\$000s)

Line No.	Description (A)	Account No. (B)	2003 (C)	2004 (D)	2005 (E)	2006 (F)
1	Other Production		\$ 94	\$ 76	\$ 235	\$ 260
2	Transmission	403	131,351	135,476	139,918	143,420
3	Distribution		638,874	664,807	697,753	719,895
4	General		3,403	(14,022)	(15,046)	(21,180)
5	Total		<u>\$ 773,721</u>	<u>\$ 786,337</u>	<u>\$ 822,860</u>	<u>\$ 842,394</u>

AmerenIP
Allowance for Funds Used During Construction
As of December 31,

First Revised Schedule B-7.2a
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Line No.	Month/Year (A)	Total CWIP Balance (B)	CWIP Balance Accruing AFUDC (C)	CWIP Balance NOT Accruing AFUDC (D)	AFUDC Debt Accrual Rate (E)	AFUDC Equity Accrual Rate (F)	AFUDC Debt Generated [1] (G)	AFUDC Equity Generated [1] (H)
1	2003	\$ 86,181,440	\$ 38,761,763	\$ 47,419,677 [2]	3.1257%	2.3531%	\$ 1,201,896	\$ 966,064
2	2004	\$ 56,598,370	\$ 30,604,418	\$ 25,993,952 [2]	4.1557%	4.8597%	\$ 1,475,627	\$ 1,737,683
3	2005	\$ 30,614,896	\$ 21,439,322	\$ 9,175,574 [2]	2.7489%	5.9573%	\$ 875,671	\$ 2,013,824
	2006							
4	January	\$ 38,032,757	\$ 23,810,565	\$ 14,222,192	0.3650%	0.0000%	\$ 86,909	\$ -
5	February	31,718,272	23,188,202	8,530,070	0.3750%	0.0000%	86,956	-
6	March	30,251,409	21,378,819	8,872,591	0.3842%	0.0000%	82,130	-
7	April	28,198,860	24,240,976	3,957,884	0.4025%	0.0000%	97,570	-
8	May	31,169,394	27,684,456	3,484,938	0.4142%	0.0000%	114,660	-
9	June	30,890,316	28,367,983	2,522,333	0.4250%	0.0000%	120,564	-
10	July	25,626,860	23,460,651	2,166,209	0.4492%	0.0000%	105,378	-
11	August	26,095,554	20,822,173	5,273,381	0.4483%	0.0000%	93,353	-
12	September	24,696,407	22,904,445	1,791,962	0.4492%	0.0000%	102,879	-
13	October	29,138,574	25,013,049	4,125,525	0.4342%	0.0000%	108,598	-
14	November	28,857,589	27,089,699	1,767,890	0.2225%	0.5667%	60,275	153,508
15	December	26,274,129	25,241,810	1,032,319	0.3725%	0.1883%	94,026	47,539
16	2006	\$ 26,274,129	\$ 25,241,810	\$ 1,032,319	4.7417%	0.7550%	\$ 1,153,297	\$ 201,047

[1] Work Orders with In Services dates same month receive half month AFUDC.

[2] The balances are as of December

[3] Includes AFUDC reversal - Prior month In Service date entered will reverse AFUDC calculated after the In Service date.

AmerenIP
Allowance for Funds Used During Construction
 As of December 31,

Line No.	Month/Year (A)	Total AFUDC Generated (I)	AFUDC Adjustments [3] (J)	Total AFUDC Booked to PF 419102, 419105, & 432002 (K)	AFUDC Transferred to Plant In Service (L)
1	2003	\$ 2,167,960	\$ (381,983)	\$ 1,785,976	\$ 1,040,342
2	2004	\$ 3,213,310	\$ (1,082,051)	\$ 2,131,260	\$ 2,140,538
3	2005	\$ 2,889,495	\$ (1,527,925)	\$ 1,361,570	\$ (710,462)
	<u>2006</u>				
4	January	\$ 86,909	\$ (1,459)	\$ 85,450	\$ -
5	February	86,956	(13,121)	73,834	(59,593)
6	March	82,130	(415,568)	(333,438)	107,826
7	April	97,570	(5,104)	92,465	(9,893)
8	May	114,660	(26,265)	88,395	(135)
9	June	120,564	(32,048)	88,516	(48,936)
10	July	105,378	(171,882)	(66,505)	(76,984)
11	August	93,353	(280,967)	(187,615)	(19,884)
12	September	102,879	(8,796)	94,083	(30,334)
13	October	108,598	(7,409)	101,189	(1,766)
14	November	213,783	43	213,826	(43)
15	December	141,564	(13,914)	127,651	(101,007)
16	2006	\$ 1,354,344	\$ (976,492)	\$ 377,852	\$ (240,749)

[1] Work Orders with In Ser

[2] The balances are as of [

[3] Includes AFUDC reverse

AmerenIP
Allowance for Funds Used During Construction
 As of December 31,

Line No.	Description (A)
1	AFUDC Policy: This procedure explains the method by which the amount of Allowance for Funds Used During Construction (AFUDC) charged to construction work orders shall be computed.
2	AFUDC shall be compounded semi-annually (January and July) and charged to all specific construction work orders which have a total estimated direct construction cost or actual construction charges greater than \$7,500 and which are in the process of constr
3	AFUDC shall be calculated according to the following formula:
4	$A_i = s(S/W) + d(D/D+P+C)(1-S/W)$
5	$A_e = [1-S/W][p(P/D+P+C) + c(C/D+P+C)]$
6	Where
7	A_i = Gross allowance for borrowed funds used during construction rate
8	A_e = Allowance for other funds used during construction rate
9	S = Average short-term debt
10	s = Short-term debt interest rate
11	D = Long-term debt
12	d = Long-term debt interest rate
13	P = Preferred stock
14	p = Preferred stock cost rate
15	C = Common equity
16	c = Common equity cost rate

AmerenIP
Allowance for Funds Used During Construction
As of December 31,

Line No.	Description (A)
17	W = Average balance in construction work in process
18	AFUDC shall not be charged to the following types of work orders:
19	1) Work orders for the acquisition of utility plant.
20	2) Work orders for the purchase of complete buildings, general equipment, and spare equipment, if such purchases represent a major portion of the authorized expenditure.
21	3) Work orders for the purchase of land which do not provide for the construction of facilities thereon within a reasonable period of time.
22	4) Gas meters being moved from inside to outside.
23	AFUDC shall not be charged if:
24	1) The work order has not had any actual charges for the last 3 months (this assumes that the work is complete but has not yet been reported or that work has been suspended.)
25	2) The work order has been cancelled or suspended.
26	3) If any of the charges on the work order have been moved to Account 106.
27	4) The work order is a blanket work order. Blanket work orders are assumed to short duration projects, which close every 30 days.

AmerenIP
Cash Working Capital
For the Twelve Months Ended December 31, 2006
(\$000s)

First Revised Schedule B-8
Sponsored By: R.D. Stafford
Docket Number: 07-0587
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Line	Description (A)	Revenue Lag (B)	Expense Lead (Lag) (C)	Net Lag (Lead) (D) = (B) - (C)	CWC Factor (E) = (D)/365	Test Year Expense at Proposed Rates (F)
1	Employee Benefits	40.95	24.67	16.27	4.46%	19,718
2	Payroll	40.95	12.43	28.52	7.81%	59,776
3	Purchased Power [1]	40.95	18.15	22.80	6.25%	-
4	Other Operations and Maintenance (less uncollectibles)	40.95	45.06	(4.11)	-1.13%	126,671
5	FICA	40.95	15.71	25.23	6.91%	3,516
6	Federal Unemployment Tax	40.95	76.38	(35.43)	-9.71%	21
7	State Unemployment Tax	40.95	76.38	(35.43)	-9.71%	38
8	Federal Excise Taxes	40.95	45.63	(4.68)	-1.28%	1
9	Electric Distribution Tax	40.95	30.13	10.82	2.96%	27,587
10	Gross Receipts/Municipal Utility Tax	40.95	45.63	(4.68)	-1.28%	130
11	Energy Assistance Charges	40.95	42.79	(1.85)	-0.51%	7,550
12	Corporation Franchise Tax	40.95	190.42	(149.47)	-40.95%	838
13	Property/Real Estate Taxes	40.95	402.38	(361.44)	-99.02%	1,465
14	Interest Expense	40.95	91.25	(50.30)	-13.78%	41,843
15	Federal Income Tax	40.95	37.88	3.07	0.84%	42,447
16	State Income Tax	40.95	37.88	3.07	0.84%	9,550

AmerenIP
Cash Working Capital
For the Twelve Months Ended December 31, 2006
(\$000s)

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Line	Description (A)	Revenue Lag (B)	Expense Lead (Lag) (C)	Net Lag (Lead) (D) = (B) - (C)	CWC Factor (E) = (D)/365	Test Year Expense at Proposed Rates (F)
1	Employee Benefits	40.95	24.67	16.27	4.46%	19,718
17						<u>341,151</u>

NOTES

[1] Purchased Power recovered through power supply portion of customer bills.

AmerenIP
Cash Working Capital
For the Twelve Months Ended December 31, 2006
(\$000s)

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Line	Description (A)	CWC Requirement (G)	Reference (H)
1	Employee Benefits	879	Schedule C-1, Col (E), Line 60
2	Payroll	4,670	Sch C-11.1, Col (E), Line 15 + Sch C-2.3, Col (C), Line 5
3	Purchased Power [1]	-	
4	Other Operations and Maintenance (less uncollectibles)	(1,428)	Sch C-1, Col (G), Line 76 - Line 1 - Line 2 - Sch C-1, Col (E), Line 49 - Sch C-1, Col (F), Line 49
5	FICA	243	Sch C-18, Col (H), Line 2 + Sch C-2.20, Col (C), Line 3
6	Federal Unemployment Tax	(2)	Sch C-18, Col (H), Line 3
7	State Unemployment Tax	(4)	Sch C-18, Col (H), Line 7
8	Federal Excise Taxes	(0)	Sch C-18, Col (H), Line 10
9	Electric Distribution Tax	818	Sch C-18, Col (H), Line 13
10	Gross Receipts/Municipal Utility Tax	(2)	Sch C-18, Col (H), Line 15
11	Energy Assistance Charges	(38)	Sch C-18, Col (H), Line 12
12	Corporation Franchise Tax	(343)	Sch C-18, Col (H), Line 8
13	Property/Real Estate Taxes	(1,451)	Sch C-18, Col (H), Line 17
14	Interest Expense	(5,767)	Sch C-1, Col (E), Line 85
15	Federal Income Tax	357	Sch C-1, Col (G), Line 87
16	State Income Tax	80	Sch C-1, Col (G), Line 88

AmerenIP
Cash Working Capital
For the Twelve Months Ended December 31, 2006
(\$000s)

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<u>Line</u>	<u>Description</u> (A)	<u>CWC Requirement</u> (G)	<u>Reference</u> (H)
1	Employee Benefits	879	Schedule C-1, Col (E), Line 60
17		<u>(1,987)</u>	

NOTES

[1] Purchased Power recovered through power supply portion o

AmerenIP
Materials and Supplies
 As of December 31,
 (\$000s)

Line No.	Description (A)	2003 (B)	2004 (C)	2005 (D)	2006 (E)
1	Jurisdictional General Materials and Supplies Balances	\$7,848	\$8,066	\$11,327	\$13,536
2	Accounts Payable Percent [1]	12.35%	12.35%	12.35%	12.35%
3	Accounts Payable Balances	<u>\$969</u>	<u>\$996</u>	<u>\$1,398</u>	<u>\$1,671</u>

Notes

[1] Schedule B-8, Col (C), Line 4 divided by 365

AmerenIP
 Workpaper Supporting Materials & Supplies Balances

<u>Line No.</u>	<u>Month</u>	<u>General Materials and Supplies</u>	<u>Jurisdictional Allocation Factor</u>	<u>Jurisdictional Materials and Supplies Balances</u>
	(A)	(B)	(C)	(D)
			WPB-8.1b, Col (G)	
1	Dec-02	9,739,888		
2	Jan-03	10,228,969		
3	Feb-03	11,144,285		
4	Mar-03	11,147,626		
5	Apr-03	10,609,637		
6	May-03	10,323,051		
7	Jun-03	10,076,154		
8	Jul-03	9,818,335		
9	Aug-03	9,967,285		
10	Sep-03	9,646,795		
11	Oct-03	9,716,703		
12	Nov-03	9,829,027		
13	Dec-03	10,450,749		
14	Total	132,698,504		
15	Average	10,207,577	76.88%	7,847,585
16	Dec-03	10,450,749		
17	Jan-04	10,394,208		
18	Feb-04	10,481,652		
19	Mar-04	10,911,453		
20	Apr-04	10,650,144		
21	May-04	10,465,174		
22	Jun-04	10,153,370		
23	Jul-04	10,505,718		
24	Aug-04	11,137,884		
25	Sep-04	11,520,177		
26	Oct-04	11,630,057		
27	Nov-04	11,827,415		
28	Dec-04	11,705,614		
29	Total	141,833,614		

AmerenIP
 Workpaper Supporting Materials & Supplies Balances

Line No.	Month	General Materials and Supplies	Jurisdictional Allocation Factor	Jurisdictional Materials and Supplies Balances
	(A)	(B)	(C)	(D)
30	Average	10,910,278	73.93%	8,065,968
31	Dec-04	11,705,614		
32	Jan-05	11,852,683		
33	Feb-05	11,760,664		
34	Mar-05	11,151,695		
35	Apr-05	13,652,017		
36	May-05	14,463,383		
37	Jun-05	16,029,384		
38	Jul-05	17,550,806		
39	Aug-05	18,561,595		
40	Sep-05	18,505,161		
41	Oct-05	18,105,854		
42	Nov-05	17,820,953		
43	Dec-05	17,936,151		
44	Total	199,095,959		
45	Average	15,315,074	73.96%	11,327,029
46	Dec-05	17,936,151		
47	Jan-06	16,566,597		
48	Feb-06	17,001,383		
49	Mar-06	17,450,528		
50	Apr-06	19,211,120		
51	May-06	18,112,694		
52	Jun-06	18,137,111		
53	Jul-06	17,710,848		
54	Aug-06	17,658,443		
55	Sep-06	17,186,427		
56	Oct-06	18,290,093		
57	Nov-06	18,170,842		
58	Dec-06	17,915,726		
59	Total	231,347,963		

AmerenIP
Workpaper Supporting Materials & Supplies Balances

<u>Line No.</u>	<u>Month</u> (A)	<u>General Materials and Supplies</u> (B)	<u>Jurisdictional Allocation Factor</u> (C)	<u>Jurisdictional Materials and Supplies Balances</u> (D)
60	Average	17,795,997	76.06%	13,535,635

AmerenIP
Workpaper Supporting Materials & Supplies Balances

Line No.	Description (A)	Total Company (B)	Gas Operations (C)	Total Electric (D)	Production (E)	Transmission (F)	Distribution (G)
1	12/31/2003 General Materials & Supplies	22,912,356	3,383,642	19,528,714	-	1,912,623	17,616,091
2	Percentage	100.00%	14.77%	85.23%	0.00%	8.35%	76.88%
3	12/31/2004 General Materials & Supplies	24,597,495	4,442,891	20,154,604	-	1,968,819	18,185,784
4	Percentage	99.99%	18.06%	81.93%	0.00%	8.00%	73.93%
5	12/31/2005 General Materials & Supplies	17,936,151	2,276,163	15,659,988	-	2,395,056	13,264,932
6	Percentage	100.00%	12.69%	87.31%	0.00%	13.35%	73.96%
7	12/31/2006 General Materials & Supplies	17,915,726	2,158,136	15,757,590	-	2,130,565	13,627,025
8	Percentage	100.00%	12.05%	87.95%	0.00%	11.89%	76.06%

To WPC-8.1a, Col
(C)

AmerenIP
Accumulated Deferred Income Taxes
As of December 31, 2006
(\$000s)

First Revised Schedule B-9
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Line No.	Description (A)	Account (B)	State Balance at 01/01/2006 (C)	State Balance at 12/31/2006 (D)	Federal Balance at 01/01/2006 (E)	Federal Balance at 12/31/2006 (F)	Total Beginning Deferred Tax Balance (G)
1	Active VEBA	1-IP-190-611	-	-	-	(333)	-
2	Active VEBA	1-IP-190-612	-	(75)	-	-	-
3	ADIT - Federal Effect of NOL	1-IP-190-NLF	-	-	(3,362)	(4,982)	(3,362)
4	ADIT - State Effect of NOL	1-IP-190-NOL	9,421	14,236	-	-	9,421
5	ADIT Federal	1-IP-190-611	-	-	17,268	-	17,268
6	ADIT Legal Expenses Accrued - Federal	1-IP-190-611	-	-	(16)	48	(16)
7	ADIT Legal Expenses Accrued - State	1-IP-190-612	(4)	11	-	-	(4)
8	ADIT State	1-IP-190-612	-	-	4,796	-	4,796
9	ADIT Uncollectible Accounts - Federal	1-IP-190-611	-	-	33	216	33
10	ADIT Uncollectible Accounts - State	1-IP-190-612	7	49	-	-	7
11	ARO Asset	1-IP-190-611	-	-	-	568	-
12	ARO Asset	1-IP-190-612	-	128	-	-	-
13	Charitable Contribution - Electric	1-IP-190-611	-	-	-	2,331	-
14	Charitable Contribution - Electric	1-IP-190-612	-	525	-	-	-
15	Deferred Compensation	1-IP-190-611	-	-	-	11	-
16	Deferred Compensation	1-IP-190-612	-	3	-	-	-
17	Deferred Tax Asset OCI	1-IP-190-OCI	-	-	791	-	791
18	Deferred Tax Asset OCI - Pension	1-IP-190-TXP	-	-	30,504	-	30,504
19	FAS 106 Post Retirement Benefits	1-IP-190-611	-	-	-	16,829	-
20	FAS 106 Post Retirement Benefits	1-IP-190-612	-	3,792	-	-	-
21	Incentive Plan	1-IP-190-611	-	-	-	7	-
22	Incentive Plan	1-IP-190-612	-	2	-	-	-
23	Increase/decrease I & D	1-IP-190-611	-	-	-	(180)	-
24	Increase/decrease I & D	1-IP-190-612	-	(41)	-	-	-
25	Medical expenses incurred not reported	1-IP-190-611	-	-	-	472	-
26	Medical expenses incurred not reported	1-IP-190-612	-	106	-	-	-
27	Pension Expense Allowed/Disallowed	1-IP-190-611	-	-	-	11,628	-
28	Pension Expense Allowed/Disallowed	1-IP-190-612	-	2,620	-	-	-
29	Vacation Pay adjustment	1-IP-190-611	-	-	-	1,041	-
30	Vacation Pay adjustment	1-IP-190-612	-	235	-	-	-
31	ADIT Federal	1-IP-190-994	-	-	17,680	-	17,680
32	ADIT State	1-IP-190-995	3,288	-	-	-	3,288
33	ADIT Federal	1-PA-190-994	-	-	-	-	-
34	ADIT State	1-PA-190-995	-	-	-	-	-
35	ADIT Federal	1-PA-190-611	-	-	-	-	-
36	ADIT State	1-PA-190-612	-	-	-	-	-
37	Deferred Tax Asset OCI - Pension	1-PA-190-TXP	-	-	-	-	-

AmerenIP
Accumulated Deferred Income Taxes
 As of December 31, 2006
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Line No.	Description (A)	Account (B)	State Balance at 01/01/2006 (C)	State Balance at 12/31/2006 (D)	Federal Balance at 01/01/2006 (E)	Federal Balance at 12/31/2006 (F)	Total Beginning Deferred Tax Balance (G)
38	Total 190 Electric		<u>12,712</u>	<u>21,589</u>	<u>67,694</u>	<u>27,656</u>	<u>80,406</u>

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Line No.	Description (A)	Account (B)	State Balance at 01/01/2006 (C)	State Balance at 12/31/2006 (D)	Federal Balance at 01/01/2006 (E)	Federal Balance at 12/31/2006 (F)	Total Beginning Deferred Tax Balance (G)
39	FAS 109 - Regulatory Asset	1-IP-182-300	-	-	-	778	-
40	FAS 109 - Regulatory Liability	1-IP-254-102	-	-	-	-	-
41	Total FAS 109 Electric		<u>-</u>	<u>-</u>	<u>-</u>	<u>778</u>	<u>-</u>
42	ADIT Temporary Differences	1-IP-282-100	-	-	(371)	(416)	(371)
43	ADIT Property Related - Federal	1-IP-282-111	-	-	(54,861)	(74,634)	(54,861)
44	ADIT Property Related - State	1-IP-282-112	(11,112)	(15,693)	-	-	(11,112)
45	ADIT Indirect Overhead Allocation - Federal	1-IP-282-117	-	-	-	(8,804)	-
46	ADIT Indirect Overhead Allocation - State	1-IP-282-118	-	(1,984)	-	-	-
47	ADIT Adjustment to FAS 109 Regulatory Asset	1-IP-282-120	-	-	-	(78)	-
48	ADIT Regulatory Asset Gross Up	1-IP-282-310	-	-	-	(284)	-
49	Total 282 Electric		<u>(11,112)</u>	<u>(17,676)</u>	<u>(55,232)</u>	<u>(84,216)</u>	<u>(66,343)</u>
50	Accretion expense - Federal	1-IP-283-651	-	-	-	(558)	-
51	Accretion expense - State	1-IP-283-652	-	(126)	-	-	-
52	Book/Tax Loss Reacquired Debt - Federal	1-IP-283-651	-	-	-	-	-
53	Book/Tax Loss Reacquired Debt - State	1-IP-283-652	-	-	-	-	-
54	Electric Rate Case Expense - Federal	1-IP-283-651	-	-	-	(744)	-
55	Electric Rate Case Expense - State	1-IP-283-652	-	(168)	-	-	-
56	FAS 133 Transactions - Federal	1-IP-283-651	-	-	-	-	-
57	FAS 133 Transactions - State	1-IP-283-652	-	-	-	-	-
58	Non-property deferred - Federal	1-IP-283-651	-	-	(44,073)	(3,341)	(44,073)
59	Non-property deferred - State	1-IP-283-652	-	-	-	-	-
60	Partnership Income/Expenses - Federal	1-IP-283-651	-	-	-	-	-
61	Partnership Income/Expenses - State	1-IP-283-652	-	-	-	-	-
62	Separation Costs - Federal	1-IP-283-651	-	-	-	-	-
63	Separation Costs - State	1-IP-283-652	-	-	-	-	-
64	ADIT - Other - Federal	1-IP-283-996	-	-	(4,745)	-	(4,745)
65	ADIT - Other - State	1-IP-283-997	(1,441)	-	-	-	(1,441)
66	Purchase Accounting - Federal	1-PA-283-651	-	-	-	-	-
67	Non-property deferred - Federal	1-PA-283-651	-	-	-	-	-
68	Purchase Accounting - State	1-PA-283-652	-	-	-	-	-
69	Non-property deferred - State	1-PA-283-652	-	-	-	-	-
70	Total 283 Electric		<u>(1,441)</u>	<u>(293)</u>	<u>(48,818)</u>	<u>(4,643)</u>	<u>(50,259)</u>

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Line No.	Description (A)	Account (B)	State Balance at 01/01/2006 (C)	State Balance at 12/31/2006 (D)	Federal Balance at 01/01/2006 (E)	Federal Balance at 12/31/2006 (F)	Total Beginning Deferred Tax Balance (G)
71	Total Deferred		<u>\$ 160</u>	<u>\$ 3,620</u>	<u>\$ (36,356)</u>	<u>\$ (60,424)</u>	<u>\$ (36,196)</u>
72	Total Account 190 Deferred		12,712	21,589	36,399	27,656	49,111
73	Total FAS 109		-	-	-	778	-
74	Total Account 282 Deferred		(11,112)	(17,676)	(55,232)	(84,216)	(66,343)
75	Total Account 283 Deferred		<u>(1,441)</u>	<u>(293)</u>	<u>(48,818)</u>	<u>(4,643)</u>	<u>(50,259)</u>
76	Total		<u>160</u>	<u>\$3,620</u>	<u>(\$67,651)</u>	<u>(\$60,424)</u>	<u>(\$67,491)</u>

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Line No.	Description (A)	Account (B)	Total Ending Deferred Tax Balance (H)
1	Active VEBA	1-IP-190-611	(333)
2	Active VEBA	1-IP-190-612	(75)
3	ADIT - Federal Effect of NOL	1-IP-190-NLF	(4,982)
4	ADIT - State Effect of NOL	1-IP-190-NOL	14,236
5	ADIT Federal	1-IP-190-611	-
6	ADIT Legal Expenses Accrued - Federal	1-IP-190-611	48
7	ADIT Legal Expenses Accrued - State	1-IP-190-612	11
8	ADIT State	1-IP-190-612	-
9	ADIT Uncollectible Accounts - Federal	1-IP-190-611	216
10	ADIT Uncollectible Accounts - State	1-IP-190-612	49
11	ARO Asset	1-IP-190-611	568
12	ARO Asset	1-IP-190-612	128
13	Charitable Contribution - Electric	1-IP-190-611	2,331
14	Charitable Contribution - Electric	1-IP-190-612	525
15	Deferred Compensation	1-IP-190-611	11
16	Deferred Compensation	1-IP-190-612	3
17	Deferred Tax Asset OCI	1-IP-190-OCI	-
18	Deferred Tax Asset OCI - Pension	1-IP-190-TXP	-
19	FAS 106 Post Retirement Benefits	1-IP-190-611	16,829
20	FAS 106 Post Retirement Benefits	1-IP-190-612	3,792
21	Incentive Plan	1-IP-190-611	7
22	Incentive Plan	1-IP-190-612	2
23	Increase/decrease I & D	1-IP-190-611	(180)
24	Increase/decrease I & D	1-IP-190-612	(41)
25	Medical expenses incurred not reported	1-IP-190-611	472
26	Medical expenses incurred not reported	1-IP-190-612	106
27	Pension Expense Allowed/Disallowed	1-IP-190-611	11,628
28	Pension Expense Allowed/Disallowed	1-IP-190-612	2,620
29	Vacation Pay adjustment	1-IP-190-611	1,041
30	Vacation Pay adjustment	1-IP-190-612	235
31	ADIT Federal	1-IP-190-994	-
32	ADIT State	1-IP-190-995	-
33	ADIT Federal	1-PA-190-994	-
34	ADIT State	1-PA-190-995	-
35	ADIT Federal	1-PA-190-611	-
36	ADIT State	1-PA-190-612	-
37	Deferred Tax Asset OCI - Pension	1-PA-190-TXP	-

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Line No.	Description (A)	Account (B)	Total Ending Deferred Tax Balance (H)
38	Total 190 Electric		<u>49,245</u>
39	FAS 109 - Regulatory Asset	1-IP-182-300	778
40	FAS 109 - Regulatory Liability	1-IP-254-102	-
41	Total FAS 109 Electric		<u>778</u>
42	ADIT Temporary Differences	1-IP-282-100	(416)
43	ADIT Property Related - Federal	1-IP-282-111	(74,634)
44	ADIT Property Related - State	1-IP-282-112	(15,693)
45	ADIT Indirect Overhead Allocation - Federal	1-IP-282-117	(8,804)
46	ADIT Indirect Overhead Allocation - State	1-IP-282-118	(1,984)
47	ADIT Adjustment to FAS 109 Regulatory Asset	1-IP-282-120	(78)
48	ADIT Regulatory Asset Gross Up	1-IP-282-310	(284)
49	Total 282 Electric		<u>(101,892)</u>
50	Accretion expense - Federal	1-IP-283-651	(558)
51	Accretion expense - State	1-IP-283-652	(126)
52	Book/Tax Loss Recquired Debt - Federal	1-IP-283-651	-
53	Book/Tax Loss Recquired Debt - State	1-IP-283-652	-
54	Electric Rate Case Expense - Federal	1-IP-283-651	(744)
55	Electric Rate Case Expense - State	1-IP-283-652	(168)
56	FAS 133 Transactions - Federal	1-IP-283-651	-
57	FAS 133 Transactions - State	1-IP-283-652	-
58	Non-property deferred - Federal	1-IP-283-651	(3,341)
59	Non-property deferred - State	1-IP-283-652	-
60	Partnership Income/Expenses - Federal	1-IP-283-651	-
61	Partnership Income/Expenses - State	1-IP-283-652	-
62	Separation Costs - Federal	1-IP-283-651	-
63	Separation Costs - State	1-IP-283-652	-
64	ADIT - Other - Federal	1-IP-283-996	-
65	ADIT - Other - State	1-IP-283-997	-
66	Purchase Accounting - Federal	1-PA-283-651	-
67	Non-property deferred - Federal	1-PA-283-651	-
68	Purchase Accounting - State	1-PA-283-652	-
69	Non-property deferred - State	1-PA-283-652	-

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Line No.	Description (A)	Account (B)	Total Ending Deferred Tax Balance (H)
70	Total 283 Electric		<u>(4,936)</u>
71	Total Deferred		<u>\$ (56,805)</u>
72	Total Account 190 Deferred		49,245
73	Total FAS 109		778
74	Total Account 282 Deferred		(101,892)
75	Total Account 283 Deferred		<u>(4,936)</u>
76	Total		<u><u>(\$56,805)</u></u>

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 12/31/2006 (D)	Pro Forma Adjustment (E)	Adjusted Balance (F)	Electric Production - Federal (G)	Electric Production - State (H)	Electric Transmission - Federal (I)
1			Labor				0.01%	0.01%	4.06%
2			Plant				0.04%	0.04%	13.03%
3			Revenue				75.58%	75.58%	1.20%
4	Active VEBA	1-IP-190-611	Labor	(346,608)	-	(346,608)	(23)		(14,056)
5	Active VEBA	1-IP-190-612	Labor	(78,094)	-	(78,094)		(5)	
6	ADIT - Federal Effect of NOL	1-IP-190-NLF	Labor	(5,193,417)	-	(5,193,417)	(343)		(210,603)
7	ADIT - State Effect of NOL	1-IP-190-NOL	Labor	14,838,335	-	14,838,335		979	
8	ADIT Federal	1-IP-190-611	Labor	20,385,974	(20,385,974)	-	-		-
9	ADIT Legal Expenses Accrued - Federal	1-IP-190-611	Distribution	48,356	-	48,356	-		-
10	ADIT Legal Expenses Accrued - State	1-IP-190-612	Distribution	10,895	-	10,895		-	
11	ADIT State	1-IP-190-612	Labor	-	-	-		-	
12	ADIT Uncollectible Accounts - Federal	1-IP-190-611	Revenue	929,862	-	929,862	702,790		11,158
13	ADIT Uncollectible Accounts - State	1-IP-190-612	Revenue	209,506	-	209,506		158,345	
14	ARO Asset	1-IP-190-611	Plant	652,920	-	652,920	261		85,075
15	ARO Asset	1-IP-190-612	Plant	147,109	-	147,109		59	
16	Charitable Contribution - Electric	1-IP-190-611	Labor	2,430,000	-	2,430,000	160		98,541
17	Charitable Contribution - Electric	1-IP-190-612	Labor	547,500	-	547,500		36	
18	Deferred Compensation	1-IP-190-611	Labor	11,952	-	11,952	1		485
19	Deferred Compensation	1-IP-190-612	Labor	2,693	-	2,693		0	
20	Deferred Tax Asset OCI	1-IP-190-OCI	Labor	-	-	-	-		-
21	Deferred Tax Asset OCI - Pension	1-IP-190-TXP	Labor	-	-	-		-	-
22	FAS 106 Post Retirement Benefits	1-IP-190-611	Labor	17,541,778	-	17,541,778	1,158		711,354
23	FAS 106 Post Retirement Benefits	1-IP-190-612	Labor	3,952,314	-	3,952,314		261	
24	Incentive Plan	1-IP-190-611	Labor	7,182	-	7,182	0		291
25	Incentive Plan	1-IP-190-612	Labor	1,618	-	1,618		0	
26	Increase/decrease I & D	1-IP-190-611	Distribution	(180,146)	-	(180,146)	-		-
27	Increase/decrease I & D	1-IP-190-612	Distribution	(40,585)	-	(40,585)		-	
28	Medical expenses incurred not reported	1-IP-190-611	Labor	491,722	-	491,722	32		19,940
29	Medical expenses incurred not reported	1-IP-190-612	Labor	110,789	-	110,789		7	
30	Pension Expense Allowed/Disallowed	1-IP-190-611	Labor	12,119,935	-	12,119,935	800		491,488
31	Pension Expense Allowed/Disallowed	1-IP-190-612	Labor	2,730,726	-	2,730,726		180	
32	Vacation Pay adjustment	1-IP-190-611	Labor	1,084,876	-	1,084,876	72		43,994
33	Vacation Pay adjustment	1-IP-190-612	Labor	244,432	-	244,432		16	
34	ADIT Federal	1-PA-190-611	Other	63,550,995	(63,550,995)	-			
35	ADIT State	1-PA-190-612	Other	14,337,508	(14,337,508)	-			
36	Deferred Tax Asset OCI - Pension	1-PA-190-TXP	Other	(77,116,946)	-	(77,116,946)			
37	Total Account 190 Electric			73,433,181	(98,274,477)	(24,841,296)	704,909	159,879	1,237,668

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Line No.	Description (A)	Account (B)	Electric Transmission - State (J)	Electric Distribution - Electric (K)	Electric Distribution - State (L)	Gas - Federal (M)	Gas - State (N)	Other - Federal (O)	Other - State (P)
1			4.06%	95.94%	95.94%	100.00%	100.00%	100.00%	100.00%
2			13.03%	86.93%	86.93%	100.00%	100.00%	100.00%	100.00%
3			1.20%	23.22%	23.22%	100.00%	100.00%	100.00%	100.00%
4	Active VEBA	1-IP-190-611		(332,529)					
5	Active VEBA	1-IP-190-612	(3,167)		(74,922)				
6	ADIT - Federal Effect of NOL	1-IP-190-NLF		(4,982,471)					
7	ADIT - State Effect of NOL	1-IP-190-NOL	601,724		14,235,632				
8	ADIT Federal	1-IP-190-611		-					
9	ADIT Legal Expenses Accrued - Federal	1-IP-190-611		48,356					
10	ADIT Legal Expenses Accrued - State	1-IP-190-612	-		10,895				
11	ADIT State	1-IP-190-612	-		-				
12	ADIT Uncollectible Accounts - Federal	1-IP-190-611		215,914					
13	ADIT Uncollectible Accounts - State	1-IP-190-612	2,514		48,647				
14	ARO Asset	1-IP-190-611		567,583					
15	ARO Asset	1-IP-190-612	19,168		127,882				
16	Charitable Contribution - Electric	1-IP-190-611		2,331,298					
17	Charitable Contribution - Electric	1-IP-190-612	22,202		525,262				
18	Deferred Compensation	1-IP-190-611		11,467					
19	Deferred Compensation	1-IP-190-612	109		2,584				
20	Deferred Tax Asset OCI	1-IP-190-OCI		-					
21	Deferred Tax Asset OCI - Pension	1-IP-190-TXP	-		-				
22	FAS 106 Post Retirement Benefits	1-IP-190-611		16,829,266					
23	FAS 106 Post Retirement Benefits	1-IP-190-612	160,274		3,791,779				
24	Incentive Plan	1-IP-190-611		6,890					
25	Incentive Plan	1-IP-190-612	66		1,552				
26	Increase/decrease I & D	1-IP-190-611		(180,146)					
27	Increase/decrease I & D	1-IP-190-612	-		(40,585)				
28	Medical expenses incurred not reported	1-IP-190-611		471,749					
29	Medical expenses incurred not reported	1-IP-190-612	4,493		106,289				
30	Pension Expense Allowed/Disallowed	1-IP-190-611		11,627,647					
31	Pension Expense Allowed/Disallowed	1-IP-190-612	110,736		2,619,809				
32	Vacation Pay adjustment	1-IP-190-611		1,040,811					
33	Vacation Pay adjustment	1-IP-190-612	9,912		234,504				
34	ADIT Federal	1-PA-190-611						-	
35	ADIT State	1-PA-190-612						-	
36	Deferred Tax Asset OCI - Pension	1-PA-190-TXP							(77,116,946)
37	Total Account 190 Electric		928,032	27,655,835	21,589,327	-	-	-	(77,116,946)

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Line No.	Description (A)	Account (B)	Total (Q)
1			
2			
3			
4	Active VEBA	1-IP-190-611	(346,608)
5	Active VEBA	1-IP-190-612	(78,094)
6	ADIT - Federal Effect of NOL	1-IP-190-NLF	(5,193,417)
7	ADIT - State Effect of NOL	1-IP-190-NOL	14,838,335
8	ADIT Federal	1-IP-190-611	-
9	ADIT Legal Expenses Accrued - Federal	1-IP-190-611	48,356
10	ADIT Legal Expenses Accrued - State	1-IP-190-612	10,895
11	ADIT State	1-IP-190-612	-
12	ADIT Uncollectible Accounts - Federal	1-IP-190-611	929,862
13	ADIT Uncollectible Accounts - State	1-IP-190-612	209,506
14	ARO Asset	1-IP-190-611	652,920
15	ARO Asset	1-IP-190-612	147,109
16	Charitable Contribution - Electric	1-IP-190-611	2,430,000
17	Charitable Contribution - Electric	1-IP-190-612	547,500
18	Deferred Compensation	1-IP-190-611	11,952
19	Deferred Compensation	1-IP-190-612	2,693
20	Deferred Tax Asset OCI	1-IP-190-OCI	-
21	Deferred Tax Asset OCI - Pension	1-IP-190-TXP	-
22	FAS 106 Post Retirement Benefits	1-IP-190-611	17,541,778
23	FAS 106 Post Retirement Benefits	1-IP-190-612	3,952,314
24	Incentive Plan	1-IP-190-611	7,182
25	Incentive Plan	1-IP-190-612	1,618
26	Increase/decrease I & D	1-IP-190-611	(180,146)
27	Increase/decrease I & D	1-IP-190-612	(40,585)
28	Medical expenses incurred not reported	1-IP-190-611	491,722
29	Medical expenses incurred not reported	1-IP-190-612	110,789
30	Pension Expense Allowed/Disallowed	1-IP-190-611	12,119,935
31	Pension Expense Allowed/Disallowed	1-IP-190-612	2,730,726
32	Vacation Pay adjustment	1-IP-190-611	1,084,876
33	Vacation Pay adjustment	1-IP-190-612	244,432
34	ADIT Federal	1-PA-190-611	-
35	ADIT State	1-PA-190-612	-
36	Deferred Tax Asset OCI - Pension	1-PA-190-TXP	(77,116,946)
37	Total Account 190 Electric		(24,841,296)

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 12/31/2006 (D)	Pro Forma Adjustment (E)	Adjusted Balance (F)	Electric Production - Federal (G)	Electric Production - State (H)	Electric Transmission - Federal (I)
38	ADIT Federal	2-IP-190-611	Gas	6,270,209	(6,270,209)	-			
39	ADIT State	2-IP-190-612	Gas	-	-	-			
40	ADIT Legal Expenses Accrued - Federal	2-IP-190-611	Gas	(671)	-	(671)			
41	ADIT Legal Expenses Accrued - State	2-IP-190-612	Gas	(151)	-	(151)			
42	Increase/decrease I & D	2-IP-190-611	Gas	647,688	-	647,688			
43	Increase/decrease I & D	2-IP-190-612	Gas	145,925	0	145,925			
44	Total Account 190 Gas			<u>7,063,000</u>	<u>(6,270,209)</u>	<u>792,791</u>	<u>-</u>	<u>-</u>	<u>-</u>
45	Total Account 190			80,496,181	(104,544,686)	(24,048,505)	704,909	159,879	1,237,668
46	FAS 109 - Regulatory Asset	1-IP-182-300	Plant	915,573	(20,656)	894,917	358		116,608
47	FAS 109 - Regulatory Liability	1-IP-254-102	Plant	-	-	-	-		-
48	Total FAS 109			<u>915,573</u>	<u>(20,656)</u>	<u>894,917</u>	<u>358</u>	<u>-</u>	<u>116,608</u>
49	ADIT Temporary Differences	1-IP-282-100	Plant	(478,656)	-	(478,656)	(191)		(62,369)
50	ADIT Property Related - Federal	1-IP-282-111	Plant	(94,877,341)	9,022,497	(85,854,844)	(34,342)		(11,186,886)
51	ADIT Property Related - State	1-IP-282-112	Plant	(20,065,036)	2,012,759	(18,052,277)		(7,221)	
52	ADIT Indirect Overhead Allocation - Federal	1-IP-282-117	Plant	(8,614,035)	(1,513,691)	(10,127,726)	(4,051)		(1,319,643)
53	ADIT Indirect Overhead Allocation - State	1-IP-282-118	Plant	(1,940,816)	(341,049)	(2,281,865)		(913)	
54	ADIT Adjustment to FAS 109 Regulatory Ass	1-IP-282-120	Plant	(89,847)	-	(89,847)	(36)		(11,707)
55	ADIT Regulatory Asset Gross Up	1-IP-282-310	Plant	(326,416)	-	(326,416)	(131)		(42,532)
56	Total Account 282 Electric			<u>(126,392,147)</u>	<u>9,180,516</u>	<u>(117,211,631)</u>	<u>(38,751)</u>	<u>(8,134)</u>	<u>(12,623,137)</u>

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Line No.	Description (A)	Account (B)	Electric Transmission - State (J)	Electric Distribution - Electric (K)	Electric Distribution - State (L)	Gas - Federal (M)	Gas - State (N)	Other - Federal (O)	Other - State (P)
38	ADIT Federal	2-IP-190-611				-			
39	ADIT State	2-IP-190-612					-		
40	ADIT Legal Expenses Accrued - Federal	2-IP-190-611				(671)			
41	ADIT Legal Expenses Accrued - State	2-IP-190-612					(151)		
42	Increase/decrease I & D	2-IP-190-611				647,688			
43	Increase/decrease I & D	2-IP-190-612					145,925		
44	Total Account 190 Gas		-	-	-	647,017	145,774	-	-
45	Total Account 190		928,032	27,655,835	21,589,327	647,017	145,774	-	(77,116,946)
46	FAS 109 - Regulatory Asset	1-IP-182-300		777,951					
47	FAS 109 - Regulatory Liability	1-IP-254-102		-					
48	Total FAS 109		-	777,951	-	-	-	-	-
49	ADIT Temporary Differences	1-IP-282-100		(416,096)					
50	ADIT Property Related - Federal	1-IP-282-111		(74,633,616)					
51	ADIT Property Related - State	1-IP-282-112	(2,352,212)		(15,692,844)				
52	ADIT Indirect Overhead Allocation - Federal	1-IP-282-117		(8,804,032)					
53	ADIT Indirect Overhead Allocation - State	1-IP-282-118	(297,327)		(1,983,625)				
54	ADIT Adjustment to FAS 109 Regulatory Ass	1-IP-282-120		(78,104)					
55	ADIT Regulatory Asset Gross Up	1-IP-282-310		(283,753)					
56	Total Account 282 Electric		(2,649,539)	(84,215,601)	(17,676,470)	-	-	-	-

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Line No.	Description (A)	Account (B)	Total (Q)
38	ADIT Federal	2-IP-190-611	-
39	ADIT State	2-IP-190-612	-
40	ADIT Legal Expenses Accrued - Federal	2-IP-190-611	(671)
41	ADIT Legal Expenses Accrued - State	2-IP-190-612	(151)
42	Increase/decrease I & D	2-IP-190-611	647,688
43	Increase/decrease I & D	2-IP-190-612	145,925
44	Total Account 190 Gas		<u>792,791</u>
45	Total Account 190		(24,048,505)
46	FAS 109 - Regulatory Asset	1-IP-182-300	894,917
47	FAS 109 - Regulatory Liability	1-IP-254-102	-
48	Total FAS 109		<u>894,917</u>
49	ADIT Temporary Differences	1-IP-282-100	(478,656)
50	ADIT Property Related - Federal	1-IP-282-111	(85,854,844)
51	ADIT Property Related - State	1-IP-282-112	(18,052,277)
52	ADIT Indirect Overhead Allocation - Federal	1-IP-282-117	(10,127,726)
53	ADIT Indirect Overhead Allocation - State	1-IP-282-118	(2,281,865)
54	ADIT Adjustment to FAS 109 Regulatory Ass	1-IP-282-120	(89,847)
55	ADIT Regulatory Asset Gross Up	1-IP-282-310	(326,416)
56	Total Account 282 Electric		<u>(117,211,631)</u>

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 12/31/2006 (D)	Pro Forma Adjustment (E)	Adjusted Balance (F)	Electric Production - Federal (G)	Electric Production - State (H)	Electric Transmission - Federal (I)
57	ADIT Temporary Differences	2-IP-282-100	Gas	(55,848)	-	(55,848)			
58	ADIT Property Related - Federal	2-IP-282-111	Gas	(13,759,674)	3,771,638	(9,988,036)			
59	ADIT Property Related - State	2-IP-282-112	Gas	(2,732,654)	748,148	(1,984,506)			
60	ADIT Adjustment to FAS 109 Regulatory Ass	2-IP-282-120	Gas	(13,690)	-	(13,690)			
61	ADIT Regulatory Asset Gross Up	2-IP-282-310	Gas	(49,734)	-	(49,734)			
62	Total Account 282 Gas			(16,611,600)	4,519,786	(12,091,814)	-	-	-
63	Total 282			(143,003,747)	13,700,302	(129,303,445)	(38,751)	(8,134)	(12,623,137)
64	Accretion expense - Federal	1-IP-283-651	Plant	(641,602)	-	(641,602)	(257)		(83,601)
65	Accretion expense - State	1-IP-283-652	Plant	(144,558)	-	(144,558)		(58)	
66	Book/Tax Loss Recquired Debt - Federal	1-IP-283-651	Plant	-	-	-	-		-
67	Book/Tax Loss Recquired Debt - State	1-IP-283-652	Plant	-	-	-		-	-
68	Electric Rate Case Expense - Federal	1-IP-283-651	Distribution	(743,779)	-	(743,779)	-		-
69	Electric Rate Case Expense - State	1-IP-283-652	Distribution	(167,579)	-	(167,579)			-
70	FAS 133 Transactions - Federal	1-IP-283-651	Other	50,667	-	50,667	-		-
71	FAS 133 Transactions - State	1-IP-283-652	Other	11,416	-	11,416			-
72	Non-property deferred - Federal	1-IP-283-651	Labor	(2,232,867)	(1,249,592)	(3,482,459)	(230)		(141,221)
73	Non-property deferred - State	1-IP-283-652	Labor	(890,821)	890,821	-			-
74	Partnership Income/Expenses - Federal	1-IP-283-651	Other	(23)	-	(23)	-		-
75	Partnership Income/Expenses - State	1-IP-283-652	Other	(5)	-	(5)			-
76	Separation Costs - Federal	1-IP-283-651	Other	(6,517,432)	-	(6,517,432)			-
77	Separation Costs - State	1-IP-283-652	Other	(1,468,433)	-	(1,468,433)			-
78	Purchase Accounting - Federal	1-PA-283-651	Other	26,914,679	-	26,914,679			-
79	Non-property deferred - Federal	1-PA-283-651	Other	(71,622,807)	71,622,807	-			-
80	Purchase Accounting - State	1-PA-283-652	Other	6,064,110	-	6,064,110			-
81	Non-property deferred - State	1-PA-283-652	Other	(16,153,091)	16,153,091	-			-
82				(67,542,125)	87,417,127	19,875,002	(486)	(58)	(224,821)
83	FAS 133 Transactions - Federal	2-IP-283-651	Gas	(238,711)	-	(238,711)			
84	FAS 133 Transactions - State	2-IP-283-652	Gas	(53,784)	-	(53,784)			
85	Gas Inventory - Federal	2-IP-283-651	Gas	285,022	-	285,022			
86	Gas Inventory - State	2-IP-283-652	Gas	64,218	-	64,218			
87	Gas Rate Case Expense - Federal	2-IP-283-651	Gas	603	-	603			
88	Gas Rate Case Expense - State	2-IP-283-652	Gas	137	-	137			
89	Gas Storage Fields - Federal	2-IP-283-651	Gas	3,839,392	-	3,839,392			
90	Gas Storage Fields - State	2-IP-283-652	Gas	865,048	-	865,048			
91	Line Pack Gas - Federal	2-IP-283-651	Gas	238,454	-	238,454			

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57	ADIT Temporary Differences	2-IP-282-100				(55,848)			
58	ADIT Property Related - Federal	2-IP-282-111				(9,988,036)			
59	ADIT Property Related - State	2-IP-282-112					(1,984,506)		
60	ADIT Adjustment to FAS 109 Regulatory Ass	2-IP-282-120				(13,690)			
61	ADIT Regulatory Asset Gross Up	2-IP-282-310				(49,734)			
62	Total Account 282 Gas		-	-	-	(10,107,308)	(1,984,506)	-	-
63	Total 282		(2,649,539)	(84,215,601)	(17,676,470)	(10,107,308)	(1,984,506)	-	-
64	Accretion expense - Federal	1-IP-283-651		(557,745)					
65	Accretion expense - State	1-IP-283-652	(18,836)		(125,664)				
66	Book/Tax Loss Reacquired Debt - Federal	1-IP-283-651		-					
67	Book/Tax Loss Reacquired Debt - State	1-IP-283-652	-		-				
68	Electric Rate Case Expense - Federal	1-IP-283-651		(743,779)					
69	Electric Rate Case Expense - State	1-IP-283-652	-		(167,579)				
70	FAS 133 Transactions - Federal	1-IP-283-651		-				50,667	
71	FAS 133 Transactions - State	1-IP-283-652	-		-				11,416
72	Non-property deferred - Federal	1-IP-283-651		(3,341,008)					
73	Non-property deferred - State	1-IP-283-652	-		-				
74	Partnership Income/Expenses - Federal	1-IP-283-651		-				(23)	
75	Partnership Income/Expenses - State	1-IP-283-652	-		-				(5)
76	Separation Costs - Federal	1-IP-283-651						(6,517,432)	
77	Separation Costs - State	1-IP-283-652							(1,468,433)
78	Purchase Accounting - Federal	1-PA-283-651						26,914,679	
79	Non-property deferred - Federal	1-PA-283-651						-	
80	Purchase Accounting - State	1-PA-283-652							6,064,110
81	Non-property deferred - State	1-PA-283-652							-
82			(18,836)	(4,642,532)	(293,243)	-	-	20,447,891	4,607,088
83	FAS 133 Transactions - Federal	2-IP-283-651				(238,711)			
84	FAS 133 Transactions - State	2-IP-283-652					(53,784)		
85	Gas Inventory - Federal	2-IP-283-651				285,022			
86	Gas Inventory - State	2-IP-283-652					64,218		
87	Gas Rate Case Expense - Federal	2-IP-283-651				603			
88	Gas Rate Case Expense - State	2-IP-283-652					137		
89	Gas Storage Fields - Federal	2-IP-283-651				3,839,392			
90	Gas Storage Fields - State	2-IP-283-652					865,048		
91	Line Pack Gas - Federal	2-IP-283-651				238,454			

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Line No.	Description (A)	Account (B)	Total (Q)
57	ADIT Temporary Differences	2-IP-282-100	(55,848)
58	ADIT Property Related - Federal	2-IP-282-111	(9,988,036)
59	ADIT Property Related - State	2-IP-282-112	(1,984,506)
60	ADIT Adjustment to FAS 109 Regulatory Ass	2-IP-282-120	(13,690)
61	ADIT Regulatory Asset Gross Up	2-IP-282-310	(49,734)
62	Total Account 282 Gas		<u>(12,091,814)</u>
63	Total 282		(129,303,445)
64	Accretion expense - Federal	1-IP-283-651	(641,602)
65	Accretion expense - State	1-IP-283-652	(144,558)
66	Book/Tax Loss Reacquired Debt - Federal	1-IP-283-651	-
67	Book/Tax Loss Reacquired Debt - State	1-IP-283-652	-
68	Electric Rate Case Expense - Federal	1-IP-283-651	(743,779)
69	Electric Rate Case Expense - State	1-IP-283-652	(167,579)
70	FAS 133 Transactions - Federal	1-IP-283-651	50,667
71	FAS 133 Transactions - State	1-IP-283-652	11,416
72	Non-property deferred - Federal	1-IP-283-651	(3,482,459)
73	Non-property deferred - State	1-IP-283-652	-
74	Partnership Income/Expenses - Federal	1-IP-283-651	(23)
75	Partnership Income/Expenses - State	1-IP-283-652	(5)
76	Separation Costs - Federal	1-IP-283-651	(6,517,432)
77	Separation Costs - State	1-IP-283-652	(1,468,433)
78	Purchase Accounting - Federal	1-PA-283-651	26,914,679
79	Non-property deferred - Federal	1-PA-283-651	-
80	Purchase Accounting - State	1-PA-283-652	6,064,110
81	Non-property deferred - State	1-PA-283-652	-
82			<u>19,875,002</u>
83	FAS 133 Transactions - Federal	2-IP-283-651	(238,711)
84	FAS 133 Transactions - State	2-IP-283-652	(53,784)
85	Gas Inventory - Federal	2-IP-283-651	285,022
86	Gas Inventory - State	2-IP-283-652	64,218
87	Gas Rate Case Expense - Federal	2-IP-283-651	603
88	Gas Rate Case Expense - State	2-IP-283-652	137
89	Gas Storage Fields - Federal	2-IP-283-651	3,839,392
90	Gas Storage Fields - State	2-IP-283-652	865,048
91	Line Pack Gas - Federal	2-IP-283-651	238,454

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 12/31/2006 (D)	Pro Forma Adjustment (E)	Adjusted Balance (F)	Electric Production - Federal (G)	Electric Production - State (H)	Electric Transmission - Federal (I)
92	Line Pack Gas - State	2-IP-283-652	Gas	53,726	-	53,726			
93	Non-property deferred - Federal	2-IP-283-651	Gas	(2,772,799)	2,772,799	-			
94	Non-property deferred - State	2-IP-283-652	Gas	(654,458)	654,458	-			
95	Purchase Gas Adjustment - Federal	2-IP-283-651	Gas	(2,647,841)	-	(2,647,841)			
96	Purchase Gas Adjustment - State	2-IP-283-652	Gas	(596,582)	-	(596,582)			
97	Total Gas			(1,617,575)	3,427,257	1,809,682	-	-	-
98	Total 283			(69,159,700)	90,844,384	21,684,684	(486)	(58)	(224,821)
99	Total Deferred			(131,667,266)	-	(131,667,266)	665,671	151,687	(11,610,290)

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Line No.	Description (A)	Account (B)	Electric Transmission - State (J)	Electric Distribution - Electric (K)	Electric Distribution - State (L)	Gas - Federal (M)	Gas - State (N)	Other - Federal (O)	Other - State (P)
92	Line Pack Gas - State	2-IP-283-652					53,726		
93	Non-property deferred - Federal	2-IP-283-651				-			
94	Non-property deferred - State	2-IP-283-652					-		
95	Purchase Gas Adjustment - Federal	2-IP-283-651				(2,647,841)			
96	Purchase Gas Adjustment - State	2-IP-283-652					(596,582)		
97	Total Gas		-	-	-	1,476,919	332,763	-	-
98	Total 283		(18,836)	(4,642,532)	(293,243)	1,476,919	332,763	20,447,891	4,607,088
99	Total Deferred		(1,740,342)	(61,202,298)	3,619,614	(7,983,372)	(1,505,969)	20,447,891	(72,509,858)

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 01/01/2006 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)	Electric Transmission - State (H)	Electric Distribution - Federal (I)
1			Labor		0.01%	0.01%	4.06%	4.06%	95.94%
2			Plant		0.04%	0.04%	13.03%	13.03%	86.93%
3			Revenue		75.49%	75.49%	1.19%	1.19%	23.32%
4	Active VEBA	1-IP-190-611			-		-		-
5	Active VEBA	1-IP-190-612							
6	ADIT - Federal Effect of NOL	1-IP-190-NLF	Labor	(3,504,465)	(231)		(142,113)		(3,362,121)
7	ADIT - State Effect of NOL	1-IP-190-NOL	Labor	9,819,508		648		398,201	
8	ADIT Federal	1-IP-190-611	Labor	17,999,166	1,188		729,902		17,268,076
9	ADIT Legal Expenses Accrued - Federal	1-IP-190-875	Distribution	(15,812)	-		-		(15,812)
10	ADIT Legal Expenses Accrued - State	1-IP-190-876	Distribution	(3,563)		-		-	
11	ADIT State	1-IP-190-612	Labor	4,999,013	330		202,720		4,795,963
12	ADIT Uncollectible Accounts - Federal	1-IP-190-873	Revenue	139,669	105,436		1,662		32,571
13	ADIT Uncollectible Accounts - State	1-IP-190-874	Revenue	31,469		23,756		374	
14	ARO Asset	1-IP-190-611							
15	ARO Asset	1-IP-190-612							
16	Charitable Contribution - Electric	1-IP-190-611							
17	Charitable Contribution - Electric	1-IP-190-612							
18	Deferred Compensation	1-IP-190-611							
19	Deferred Compensation	1-IP-190-612							
20	Deferred Tax Asset OCI	1-IP-190-OCI	Labor	824,077	54		33,418		790,605
21	Deferred Tax Asset OCI - Pension	1-IP-190-TXP	Labor	31,795,862	2,099		1,289,386		30,504,378
22	FAS 106 Post Retirement Benefits	1-IP-190-611							
23	FAS 106 Post Retirement Benefits	1-IP-190-612							
24	Incentive Plan	1-IP-190-611							
25	Incentive Plan	1-IP-190-612							
26	Increase/decrease I & D	1-IP-190-611							
27	Increase/decrease I & D	1-IP-190-612							
28	Medical expenses incurred not reported	1-IP-190-611							
29	Medical expenses incurred not reported	1-IP-190-612							
30	Pension Expense Allowed/Disallowed	1-IP-190-611							
31	Pension Expense Allowed/Disallowed	1-IP-190-612							
32	Vacation Pay adjustment	1-IP-190-611							
33	Vacation Pay adjustment	1-IP-190-612							
34	ADIT Federal	1-IP-190-994	Labor	18,429,048	1,216		747,335		17,680,497
35	ADIT State	1-IP-190-995	Labor	3,426,895		226		138,967	
36	ADIT Federal	1-PA-190-994	Other	(60,496,842)					

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Line No.	Description (A)	Account (B)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)	Other - Federal (M)	Other - State (N)	Total (O)
1			95.94%	100.00%	100.00%	100.00%	100.00%	
2			86.93%	100.00%	100.00%	100.00%	100.00%	
3			23.32%	100.00%	100.00%	100.00%	100.00%	
4	Active VEBA	1-IP-190-611						-
5	Active VEBA	1-IP-190-612						-
6	ADIT - Federal Effect of NOL	1-IP-190-NLF						(3,504,465)
7	ADIT - State Effect of NOL	1-IP-190-NOL	9,420,659					9,819,508
8	ADIT Federal	1-IP-190-611						17,999,166
9	ADIT Legal Expenses Accrued - Federal	1-IP-190-875						(15,812)
10	ADIT Legal Expenses Accrued - State	1-IP-190-876	(3,563)					(3,563)
11	ADIT State	1-IP-190-612						4,999,013
12	ADIT Uncollectible Accounts - Federal	1-IP-190-873						139,669
13	ADIT Uncollectible Accounts - State	1-IP-190-874	7,339					31,469
14	ARO Asset	1-IP-190-611						-
15	ARO Asset	1-IP-190-612						-
16	Charitable Contribution - Electric	1-IP-190-611						-
17	Charitable Contribution - Electric	1-IP-190-612						-
18	Deferred Compensation	1-IP-190-611						-
19	Deferred Compensation	1-IP-190-612						-
20	Deferred Tax Asset OCI	1-IP-190-OCI						824,077
21	Deferred Tax Asset OCI - Pension	1-IP-190-TXP						31,795,862
22	FAS 106 Post Retirement Benefits	1-IP-190-611						-
23	FAS 106 Post Retirement Benefits	1-IP-190-612						-
24	Incentive Plan	1-IP-190-611						-
25	Incentive Plan	1-IP-190-612						-
26	Increase/decrease I & D	1-IP-190-611						-
27	Increase/decrease I & D	1-IP-190-612						-
28	Medical expenses incurred not reported	1-IP-190-611						-
29	Medical expenses incurred not reported	1-IP-190-612						-
30	Pension Expense Allowed/Disallowed	1-IP-190-611						-
31	Pension Expense Allowed/Disallowed	1-IP-190-612						-
32	Vacation Pay adjustment	1-IP-190-611						-
33	Vacation Pay adjustment	1-IP-190-612						-
34	ADIT Federal	1-IP-190-994						18,429,048
35	ADIT State	1-IP-190-995	3,287,701					3,426,895
36	ADIT Federal	1-PA-190-994				(60,496,842)		(60,496,842)

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1			Labor		0.01%	0.01%	4.06%	4.06%	95.94%
2			Plant		0.04%	0.04%	13.03%	13.03%	86.93%
3			Revenue		75.49%	75.49%	1.19%	1.19%	23.32%
37	ADIT State	1-PA-190-995	Other	(13,611,542)					
38	ADIT Federal	1-PA-190-611	Other	122,926,933					
39	ADIT State	1-PA-190-612	Other	27,696,500					
40	Deferred Tax Asset OCI - Pension	1-PA-190-TXP	Other	(31,795,862)					
41	Total Account 190 Electric			<u>128,660,054</u>	<u>110,092</u>	<u>24,630</u>	<u>2,862,310</u>	<u>537,543</u>	<u>67,694,156</u>
42	ADIT Federal	2-IP-190-611	Gas	(800,490)					
43	ADIT State	2-IP-190-612	Gas	(180,357)					
44	ADIT Uncollectible Accounts - Federal	2-IP-190-873	Gas	47,692					
45	ADIT Uncollectible Accounts - State	2-IP-190-874	Gas	10,745					
46	ADIT Federal	2-IP-190-994	Gas	3,555,913					
47	ADIT State	2-IP-190-995	Gas	800,174					
48	ADIT Legal Expenses Accrued - Federal	2-IP-190-611	Gas						
49	ADIT Legal Expenses Accrued - State	2-IP-190-612	Gas						
50	Increase/decrease I & D	2-IP-190-611	Gas						
51	Increase/decrease I & D	2-IP-190-612	Gas						
52	Total Account 190 Gas			<u>3,433,677</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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Line No.	Description (A)	Account (B)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)	Other - Federal (M)	Other - State (N)	Total (O)
1			95.94%	100.00%	100.00%	100.00%	100.00%	
2			86.93%	100.00%	100.00%	100.00%	100.00%	
3			23.32%	100.00%	100.00%	100.00%	100.00%	
37	ADIT State	1-PA-190-995					(13,611,542)	(13,611,542)
38	ADIT Federal	1-PA-190-611				122,926,933		122,926,933
39	ADIT State	1-PA-190-612					27,696,500	27,696,500
40	Deferred Tax Asset OCI - Pension	1-PA-190-TXP				(31,795,862)		(31,795,862)
41	Total Account 190 Electric		12,712,136	-	-	30,634,229	14,084,958	128,660,054
42	ADIT Federal	2-IP-190-611		(800,490)				(800,490)
43	ADIT State	2-IP-190-612			(180,357)			(180,357)
44	ADIT Uncollectible Accounts - Federal	2-IP-190-873		47,692				47,692
45	ADIT Uncollectible Accounts - State	2-IP-190-874			10,745			10,745
46	ADIT Federal	2-IP-190-994		3,555,913				3,555,913
47	ADIT State	2-IP-190-995			800,174			800,174
48	ADIT Legal Expenses Accrued - Federal	2-IP-190-611						-
49	ADIT Legal Expenses Accrued - State	2-IP-190-612						-
50	Increase/decrease I & D	2-IP-190-611						-
51	Increase/decrease I & D	2-IP-190-612						-
52	Total Account 190 Gas		-	2,803,115	630,562	-	-	3,433,677

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 01/01/2006 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)	Electric Transmission - State (H)	Electric Distribution - Federal (I)
1			Labor		0.01%	0.01%	4.06%	4.06%	95.94%
2			Plant		0.04%	0.04%	13.03%	13.03%	86.93%
3			Revenue		75.49%	75.49%	1.19%	1.19%	23.32%
53	ADIT Temporary Differences	1-IP-282-100		(426,961)	(171)		(55,633)		(371,157)
54	ADIT Property Related - Federal	1-IP-282-111	Plant	(63,108,945)	(25,244)		(8,223,096)		(54,860,606)
55	ADIT Property Related - State	1-IP-282-112	Plant	(12,782,270)		(5,113)		(1,665,530)	
56	ADIT Indirect Overhead Allocation - Federal	1-IP-282-117	Plant						
57	ADIT Indirect Overhead Allocation - State	1-IP-282-118	Plant						
58	ADIT Adjustment to FAS 109 Regulatory Ass	1-IP-282-120	Plant						
59	ADIT Regulatory Asset Gross Up	1-IP-282-310	Plant						
60	Total Account 282 Electric			<u>(76,318,176)</u>	<u>(25,414)</u>	<u>(5,113)</u>	<u>(8,278,729)</u>	<u>(1,665,530)</u>	<u>(55,231,763)</u>
61	ADIT Temporary Differences	2-IP-282-100	Gas	(64,709)					
62	ADIT Property Related - Federal	2-IP-282-111	Gas	(10,912,343)					
63	ADIT Property Related - State	2-IP-282-112	Gas	(2,100,197)					
64	ADIT Adjustment to FAS 109 Regulatory Ass	2-IP-282-120							
65	ADIT Regulatory Asset Gross Up	2-IP-282-310							
66	Total Account 282 Gas			<u>(13,077,249)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
67	Accretion expense - Federal	1-IP-283-651							
68	Accretion expense - State	1-IP-283-652							
69	Book/Tax Loss Reacquired Debt - Federal	1-IP-283-651							
70	Book/Tax Loss Reacquired Debt - State	1-IP-283-652							
71	Electric Rate Case Expense - Federal	1-IP-283-651							
72	Electric Rate Case Expense - State	1-IP-283-652							
73	FAS 133 Transactions - Federal	1-IP-283-651							
74	FAS 133 Transactions - State	1-IP-283-652							
75	Non-property deferred - Federal	1-IP-283-651	Labor	(45,939,427)	(3,032)		(1,862,936)		(44,073,459)
76	Non-property deferred - State	1-IP-283-652				-		-	
77	Partnership Income/Expenses - Federal	1-IP-283-651							
78	Partnership Income/Expenses - State	1-IP-283-652							
79	Separation Costs - Federal	1-IP-283-651							
80	Separation Costs - State	1-IP-283-652							
81	ADIT - Other - Federal	1-IP-283-996	Labor	(4,945,417)	(326)		(200,547)		(4,744,544)
82	ADIT - Other - State	1-IP-283-997	Labor	(1,501,979)		(99)		(60,908)	
83	Purchase Accounting - Federal	1-PA-283-996	Other	33,394,311					
84	Non-property deferred - Federal	1-PA-283-651	Other	(10,779,035)					

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Line No.	Description (A)	Account (B)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)	Other - Federal (M)	Other - State (N)	Total (O)
1			95.94%	100.00%	100.00%	100.00%	100.00%	
2			86.93%	100.00%	100.00%	100.00%	100.00%	
3			23.32%	100.00%	100.00%	100.00%	100.00%	
53	ADIT Temporary Differences	1-IP-282-100						(426,961)
54	ADIT Property Related - Federal	1-IP-282-111						(63,108,945)
55	ADIT Property Related - State	1-IP-282-112	(11,111,627)					(12,782,270)
56	ADIT Indirect Overhead Allocation - Federal	1-IP-282-117						-
57	ADIT Indirect Overhead Allocation - State	1-IP-282-118						-
58	ADIT Adjustment to FAS 109 Regulatory Ass	1-IP-282-120						-
59	ADIT Regulatory Asset Gross Up	1-IP-282-310						-
60	Total Account 282 Electric		(11,111,627)	-	-	-	-	(76,318,176)
61	ADIT Temporary Differences	2-IP-282-100		(64,709)				(64,709)
62	ADIT Property Related - Federal	2-IP-282-111		(10,912,343)				(10,912,343)
63	ADIT Property Related - State	2-IP-282-112			(2,100,197)			(2,100,197)
64	ADIT Adjustment to FAS 109 Regulatory Ass	2-IP-282-120						-
65	ADIT Regulatory Asset Gross Up	2-IP-282-310						-
66	Total Account 282 Gas		-	(10,977,052)	(2,100,197)	-	-	(13,077,249)
67	Accretion expense - Federal	1-IP-283-651						-
68	Accretion expense - State	1-IP-283-652						-
69	Book/Tax Loss Reacquired Debt - Federal	1-IP-283-651						-
70	Book/Tax Loss Reacquired Debt - State	1-IP-283-652						-
71	Electric Rate Case Expense - Federal	1-IP-283-651						-
72	Electric Rate Case Expense - State	1-IP-283-652						-
73	FAS 133 Transactions - Federal	1-IP-283-651						-
74	FAS 133 Transactions - State	1-IP-283-652						-
75	Non-property deferred - Federal	1-IP-283-651						(45,939,427)
76	Non-property deferred - State	1-IP-283-652	-					-
77	Partnership Income/Expenses - Federal	1-IP-283-651						-
78	Partnership Income/Expenses - State	1-IP-283-652						-
79	Separation Costs - Federal	1-IP-283-651						-
80	Separation Costs - State	1-IP-283-652						-
81	ADIT - Other - Federal	1-IP-283-996						(4,945,417)
82	ADIT - Other - State	1-IP-283-997	(1,440,972)					(1,501,979)
83	Purchase Accounting - Federal	1-PA-283-996				33,394,311		33,394,311
84	Non-property deferred - Federal	1-PA-283-651				(10,779,035)		(10,779,035)

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 01/01/2006 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)	Electric Transmission - State (H)	Electric Distribution - Federal (I)
1			Labor		0.01%	0.01%	4.06%	4.06%	95.94%
2			Plant		0.04%	0.04%	13.03%	13.03%	86.93%
3			Revenue		75.49%	75.49%	1.19%	1.19%	23.32%
85	Purchase Accounting - State	1-PA-283-997		7,936,658					
86	Non-property deferred - State	1-PA-283-652	Other						
87	Total Account 283			(21,834,889)	(3,358)	(99)	(2,063,482)	(60,908)	(48,818,003)
88	FAS 133 Transactions - Federal	2-IP-283-651							
89	FAS 133 Transactions - State	2-IP-283-652							
90	Gas Inventory - Federal	2-IP-283-651							
91	Gas Inventory - State	2-IP-283-652							
92	Gas Rate Case Expense - Federal	2-IP-283-651							
93	Gas Rate Case Expense - State	2-IP-283-652							
94	Gas Storage Fields - Federal	2-IP-283-651							
95	Gas Storage Fields - State	2-IP-283-652							
96	Line Pack Gas - Federal	2-IP-283-651							
97	Line Pack Gas - State	2-IP-283-652							
98	Non-property deferred - Federal	2-IP-283-996		(761,044)					
99	Non-property deferred - State	2-IP-283-997		(201,192)					
100	Purchase Gas Adjustment - Federal	2-IP-283-651							
101	Purchase Gas Adjustment - State	2-IP-283-652							
102	Total Account 283			(962,236)	-	-	-	-	-

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Line No.	Description (A)	Account (B)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)	Other - Federal (M)	Other - State (N)	Total (O)
1			95.94%	100.00%	100.00%	100.00%	100.00%	
2			86.93%	100.00%	100.00%	100.00%	100.00%	
3			23.32%	100.00%	100.00%	100.00%	100.00%	
85	Purchase Accounting - State	1-PA-283-997					7,936,658	7,936,658
86	Non-property deferred - State	1-PA-283-652						-
87	Total Account 283		(1,440,972)	-	-	22,615,276	7,936,658	(21,834,889)
88	FAS 133 Transactions - Federal	2-IP-283-651						-
89	FAS 133 Transactions - State	2-IP-283-652						-
90	Gas Inventory - Federal	2-IP-283-651						-
91	Gas Inventory - State	2-IP-283-652						-
92	Gas Rate Case Expense - Federal	2-IP-283-651						-
93	Gas Rate Case Expense - State	2-IP-283-652						-
94	Gas Storage Fields - Federal	2-IP-283-651						-
95	Gas Storage Fields - State	2-IP-283-652						-
96	Line Pack Gas - Federal	2-IP-283-651						-
97	Line Pack Gas - State	2-IP-283-652						-
98	Non-property deferred - Federal	2-IP-283-996		(761,044)				(761,044)
99	Non-property deferred - State	2-IP-283-997			(201,192)			(201,192)
100	Purchase Gas Adjustment - Federal	2-IP-283-651						-
101	Purchase Gas Adjustment - State	2-IP-283-652						-
102	Total Account 283		-	(761,044)	(201,192)	-	-	(962,236)

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Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	Account No. (D)	IP Account No. (E)	Beginning Balance at 01/01/06 (F)	Ending Balance at 12/31/06 (G)	Included in Rate Base? (H)
1		Active VEBA	FE		1-IP-190-611	-	(333)	Y
2		Active VEBA	SE		1-IP-190-612	-	(75)	Y
3		ADIT - Federal Effect of NOL	FE		1-IP-190-NLF	(3,362)	(4,982)	Y
4		ADIT - State Effect of NOL	SE		1-IP-190-NOL	9,421	14,236	Y
5		ADIT Federal	FE		1-IP-190-611	17,268	-	Y
6		ADIT Legal Expenses Accrued - Federal	FE		1-IP-190-611	(16)	48	Y
7		ADIT Legal Expenses Accrued - State	SE		1-IP-190-612	(4)	11	Y
8		ADIT State	FE		1-IP-190-612	4,796	-	Y
9		ADIT Uncollectible Accounts - Federal	FE		1-IP-190-611	33	216	Y
10		ADIT Uncollectible Accounts - State	SE		1-IP-190-612	7	49	Y
11		ARO Asset	FE		1-IP-190-611	-	568	Y
12		ARO Asset	SE		1-IP-190-612	-	128	Y
13		Charitable Contribution - Electric	FE		1-IP-190-611	-	2,331	Y
14		Charitable Contribution - Electric	SE		1-IP-190-612	-	525	Y
15		Deferred Compensation	FE		1-IP-190-611	-	11	Y
16		Deferred Compensation	SE		1-IP-190-612	-	3	Y
17		Deferred Tax Asset OCI	FE		1-IP-190-OCI	791	-	N
18		Deferred Tax Asset OCI - Pension	FE		1-IP-190-TXP	30,504	-	N
19		FAS 106 Post Retirement Benefits	FE		1-IP-190-611	-	16,829	Y
20		FAS 106 Post Retirement Benefits	SE		1-IP-190-612	-	3,792	Y
21		Incentive Plan	FE		1-IP-190-611	-	7	Y
22		Incentive Plan	SE		1-IP-190-612	-	2	Y
23		Increase/decrease I & D	FE		1-IP-190-611	-	(180)	Y

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Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Footnote (I)
1		Active VEBA	
2		Active VEBA	
3		ADIT - Federal Effect of NOL	
4		ADIT - State Effect of NOL	
5		ADIT Federal	
6		ADIT Legal Expenses Accrued - Federal	
7		ADIT Legal Expenses Accrued - State	
8		ADIT State	
9		ADIT Uncollectible Accounts - Federal	
10		ADIT Uncollectible Accounts - State	
11		ARO Asset	
12		ARO Asset	
13		Charitable Contribution - Electric	
14		Charitable Contribution - Electric	
15		Deferred Compensation	
16		Deferred Compensation	
17		Deferred Tax Asset OCI	
18		Deferred Tax Asset OCI - Pension	
19		FAS 106 Post Retirement Benefits	
20		FAS 106 Post Retirement Benefits	
21		Incentive Plan	
22		Incentive Plan	
23		Increase/decrease I & D	

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Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	Account No. (D)	IP Account No. (E)	Beginning Balance at 01/01/06 (F)	Ending Balance at 12/31/06 (G)	Included in Rate Base? (H)
24		Increase/decrease I & D	SE		1-IP-190-612	-	(41)	Y
25		Medical expenses incurred not reported	FE		1-IP-190-611	-	472	Y
26		Medical expenses incurred not reported	SE		1-IP-190-612	-	106	Y
27		Pension Expense Allowed/Disallowed	FE		1-IP-190-611	-	11,628	Y
28		Pension Expense Allowed/Disallowed	SE		1-IP-190-612	-	2,620	Y
29		Vacation Pay adjustment	FE		1-IP-190-611	-	1,041	Y
30		Vacation Pay adjustment	SE		1-IP-190-612	-	235	Y
31		ADIT Federal	FE		1-IP-190-994	17,680	-	Y
32		ADIT State	SE		1-IP-190-995	3,288	-	Y

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<u>Line No.</u>	<u>Tax Account No.</u> (A)	<u>Deferred Tax Items</u> (B)	<u>Footnote</u> (I)
24		Increase/decrease I & D	
25		Medical expenses incurred not reported	
26		Medical expenses incurred not reported	
27		Pension Expense Allowed/Disallowed	
28		Pension Expense Allowed/Disallowed	
29		Vacation Pay adjustment	
30		Vacation Pay adjustment	
31		ADIT Federal	
32		ADIT State	

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Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	Account No. (D)	IP Account No. (E)	Beginning Balance at 01/01/06 (F)	Ending Balance at 12/31/06 (G)	Included in Rate Base? (H)
33		ADIT Federal	FE		1-PA-190-994	-	-	Y
34		ADIT State	SE		1-PA-190-995	-	-	Y
35		ADIT Federal	FE		1-PA-190-611	-	-	N
36		ADIT State	SE		1-PA-190-612	-	-	N
37		Deferred Tax Asset OCI - Pension	SE		1-PA-190-TXP	-	-	N
38		Total 190 Electric				<u>80,406</u>	<u>49,245</u>	
39		ADIT Temporary Differences	FE		1-IP-282-100	(371)	(416)	N
40		ADIT Property Related - Federal	FE		1-IP-282-111	(54,861)	(74,634)	Y
41		ADIT Property Related - State	SE		1-IP-282-112	(11,112)	(15,693)	Y
42		ADIT Indirect Overhead Allocation - Federal	FE		1-IP-282-117	-	(8,804)	Y
43		ADIT Indirect Overhead Allocation - State	SE		1-IP-282-118	-	(1,984)	Y
44		ADIT Adjustment to FAS 109 Regulatory Asset	FE		1-IP-282-120	-	(78)	N
45		ADIT Regulatory Asset Gross Up	FE		1-IP-282-310	-	(284)	N
46		Total 282 Electric				<u>(66,343)</u>	<u>(101,892)</u>	
47		Accretion expense - Federal	FE		1-IP-283-651	-	(558)	Y
48		Accretion expense - State	SE		1-IP-283-652	-	(126)	Y
49		Book/Tax Loss Reacquired Debt - Federal	FE		1-IP-283-651	-	-	Y
50		Book/Tax Loss Reacquired Debt - State	SE		1-IP-283-652	-	-	Y
51		Electric Rate Case Expense - Federal	FE		1-IP-283-651	-	(744)	Y
52		Electric Rate Case Expense - State	SE		1-IP-283-652	-	(168)	Y
53		FAS 133 Transactions - Federal	FE		1-IP-283-651	-	-	Y

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Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Footnote (I)
33		ADIT Federal	
34		ADIT State	
35		ADIT Federal	
36		ADIT State	
37		Deferred Tax Asset OCI - Pension	
38		Total 190 Electric	
39		ADIT Temporary Differences	
40		ADIT Property Related - Federal	
41		ADIT Property Related - State	
42		ADIT Indirect Overhead Allocation - Federal	
43		ADIT Indirect Overhead Allocation - State	
44		ADIT Adjustment to FAS 109 Regulatory Asset	
45		ADIT Regulatory Asset Gross Up	
46		Total 282 Electric	
47		Accretion expense - Federal	
48		Accretion expense - State	
49		Book/Tax Loss Reacquired Debt - Federal	
50		Book/Tax Loss Reacquired Debt - State	
51		Electric Rate Case Expense - Federal	
52		Electric Rate Case Expense - State	
53		FAS 133 Transactions - Federal	

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Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	Account No. (D)	IP Account No. (E)	Beginning Balance at 01/01/06 (F)	Ending Balance at 12/31/06 (G)	Included in Rate Base? (H)
54		FAS 133 Transactions - State	SE		1-IP-283-652	-	-	Y
55		Non-property deferred - Federal	FE		1-IP-283-651	(44,073)	(3,341)	Y
56		Non-property deferred - State	SE		1-IP-283-652	-	-	Y
57		Partnership Income/Expenses - Federal	FE		1-IP-283-651	-	-	Y
58		Partnership Income/Expenses - State	SE		1-IP-283-652	-	-	Y
59		Separation Costs - Federal	FE		1-IP-283-651	-	-	Y
60		Separation Costs - State	SE		1-IP-283-652	-	-	Y
61		ADIT - Other - Federal	FE		1-IP-283-996	(4,745)	-	Y
62		ADIT - Other - State	SE		1-IP-283-997	(1,441)	-	Y
63		Purchase Accounting - Federal	FE		1-PA-283-651	-	-	N
64		Non-property deferred - Federal	FE		1-PA-283-651	-	-	N
65		Purchase Accounting - State	SE		1-PA-283-652	-	-	N
66		Non-property deferred - State	SE		1-PA-283-652	-	-	N
67		Total 283 Electric				<u>(50,259)</u>	<u>(4,936)</u>	
68		Totals 190, 282, 283				<u>\$ (36,196)</u>	<u>\$ (57,583)</u>	

AmerenIP
Detailed Listing of Balance Sheet Assets and Liabilities
 As of December 31, 2006
 (\$000s)

First Revised Schedule B-9.1
 Sponsored By: R. D. Stafford
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<u>Line No.</u>	<u>Tax Account No.</u> (A)	<u>Deferred Tax Items</u> (B)	<u>Footnote</u> (I)
54		FAS 133 Transactions - State	
55		Non-property deferred - Federal	
56		Non-property deferred - State	
57		Partnership Income/Expenses - Federal	
58		Partnership Income/Expenses - State	
59		Separation Costs - Federal	
60		Separation Costs - State	
61		ADIT - Other - Federal	
62		ADIT - Other - State	
63		Purchase Accounting - Federal	
64		Non-property deferred - Federal	
65		Purchase Accounting - State	
66		Non-property deferred - State	
67		Total 283 Electric	
68		Totals 190, 282, 283	

AmerenIP
Customer Deposits
 For the Twelve Months Ended December 31, 2006
 (\$000s)

Line No.	Month (A)	Customer Deposits [1] (B)	Interest on Customer Deposits (C)
1	Interest Rate		<u>5.00%</u>
2	Dec-05	\$ 13,337 [2]	\$ 667
3	Jan-06	13,078	654
4	Feb-06	12,192	610
5	Mar-06	11,793	590
6	Apr-06	11,532	577
7	May-06	11,128	556
8	Jun-06	10,958	548
9	Jul-06	10,960	548
10	Aug-06	10,866	543
11	Sep-06	10,640	532
12	Oct-06	10,003	500
13	Nov-06	9,911	496
14	Dec-06	9,838	492
15	13 Month Average	<u>\$ 11,249</u>	<u>\$ 562</u>

To Sch. B-1, Col
(C), Line 49

NOTES

[1] Customer Deposits are recorded by the Company in Account 235.
 Interest on Customer Deposits are recorded by the Company in Account 237.

[2] Calculated using Electric and Common Deposits as of December 31, 2005
 (see WPB-13a) and the Company's 2006 Revenue Allocator (see WPB-13b)

AmerenIP
Workpaper Supporting Customer Deposits
For the Twelve Months Ended December 31,
(\$000s)

Line No.	Month (A)	2003 (B)	2004 (C)	2005 (D)	Allocator (E) Source: WPB-13b	2006 (F)	Jurisdictional Deposits (G)
1	January						
2	Electric				100.00%	5,956	5,956
3	Common				67.45%	10,558	7,122
4	Total	15,711	16,748	17,630		16,514	13,078
5	February						
6	Electric				100.00%	5,533	5,533
7	Common				67.45%	9,872	6,659
8	Total	15,946	17,308	18,239		15,405	12,192
9	March						
10	Electric				100.00%	5,345	5,345
11	Common				67.45%	9,558	6,447
12	Total	16,039	17,566	18,447		14,903	11,793
13	April						
14	Electric				100.00%	5,203	5,203
15	Common				67.45%	9,383	6,329
16	Total	15,936	16,995	17,931		14,585	11,532
17	May						
18	Electric				100.00%	5,036	5,036
19	Common				67.45%	9,032	6,093
20	Total	16,166	16,853	17,755		14,068	11,128
21	June						
22	Electric				100.00%	4,947	4,947
23	Common				67.45%	8,911	6,011
24	Total	16,508	17,010	17,838		13,858	10,958
25	July						
26	Electric				100.00%	4,941	4,941
27	Common				67.45%	8,923	6,019
28	Total	16,681	17,316	17,768		13,863	10,960
29	August						
30	Electric				100.00%	4,847	4,847
31	Common				67.45%	8,923	6,019

AmerenIP
Workpaper Supporting Customer Deposits
 For the Twelve Months Ended December 31,
 (\$000s)

Line No.	Month (A)	2003 (B)	2004 (C)	2005 (D)	Allocator (E) Source: WPB-13b	2006 (F)	Jurisdictional Deposits (G)
32	Total	16,200	17,056	18,032		13,770	10,866
33	September						
34	Electric				100.00%	4,606	4,606
35	Common				67.45%	8,944	6,033
36	Total	16,335	17,221	18,093		13,551	10,640
37	October						
38	Electric				100.00%	4,200	4,200
39	Common				67.45%	8,603	5,803
40	Total	16,003	17,318	18,439		12,803	10,003
41	November						
42	Electric				100.00%	4,134	4,134
43	Common				67.45%	8,564	5,777
44	Total	16,041	17,627	18,439		12,698	9,911
45	December						
46	Electric			6,057	100.00%	4,030	4,030
47	Common			10,792	67.45%	8,611	5,808
48	Total	16,315	17,427	16,849		12,641	9,838

AmerenIP
Workpaper Supporting Customer Deposits
For the Twelve Months Ended December 31,

Line No.	Description (A)	AmerenIP (B)
1	2003	
2	Electric Revenues [1]	\$ 1,050,647,241
3	Gas Revenues [2]	453,341,037
4	Total Revenues	<u>1,503,988,278</u>
5	Electric Revenues as a Percent of Total Revenues	69.86%
6	2004	
7	Electric Revenues [1]	\$ 1,008,049,055
8	Gas Revenues [2]	481,087,001
9	Total Revenues	<u>1,489,136,056</u>
10	Electric Revenues as a Percent of Total Revenues	67.69%
11	2005	
12	Electric Revenues [1]	\$ 1,063,955,952
13	Gas Revenues [2]	536,600,968
14	Total Revenues	<u>1,600,556,920</u>
15	Electric Revenues as a Percent of Total Revenues	66.47%
16	2006	
17	Electric Revenues [1]	\$ 1,113,095,877
18	Gas Revenues [2]	537,042,073
19	Total Revenues	<u>1,650,137,950</u>
20	Electric Revenues as a Percent of Total Revenues	67.45%

To WPC-13a, Col (E)

[1] Source: ICC Form 21, page 8, 8a

[2] Source: ICC Form 21, page 11, 11a

AmerenIP
Budget Payment Plan Balances
For the Twelve Months Ended December 31,
(\$000s)

Line No.	Month (A)	Jurisdictional Budget Payment Plan Balance			
		2003 (B)	2004 (C)	2005 (D)	2006 (E)
1	January	\$ 4,715	\$ 2,055	\$ 5,968	\$ 14,251
2	February	4,064	2,002	11,477	19,194
3	March	3,060	1,314	14,700	22,000
4	April	1,163	(260)	14,192	17,276
5	May	(1,302)	(2,079)	11,381	9,595
6	June	(3,129)	(2,167)	7,572	3,780
7	July	(1,521)	653	7,274	1,037
8	August	2,249	3,087	8,115	(431)
9	September	6,001	4,519	7,418	(4,028)
10	October	6,154	4,477	2,034	(10,016)
11	November	4,292	3,145	399	(12,605)
12	December	2,430	1,918	5,969	(9,979)

NOTES

A positive balance reflects the cumulative amount of overpayments made by customers on the budget payment plan.
A negative amount reflects the amount owed by the customer to the Company.
The Company does not pay interest to customers on budget billing balances.

AmerenIP
Workpaper Supporting Budget Payment Plan Balances
As Of December 31,

First Revised WPB-14
Sponsored By: R.D. Stafford
Docket Number: 07-0587
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Line No.	Year	January (A)	February (B)	March (C)	April (D)	May (E)	June (F)	July (G)	August (H)	September (I)
2003										
1	AmerenIP	\$ 6,749	5,817	4,380	1,665	(1,863)	(4,480)	(2,177)	3,219	8,590
2	Jurisdictional Allocation [1]	69.86%	69.86%	69.86%	69.86%	69.86%	69.86%	69.86%	69.86%	69.86%
3	Jurisdictional Amount	4,715	4,064	3,060	1,163	(1,302)	(3,129)	(1,521)	2,249	6,001
2004										
4	AmerenIP	\$ 3,035	2,957	1,941	(385)	(3,071)	(3,202)	964	4,561	6,676
5	Jurisdictional Allocation [1]	67.69%	67.69%	67.69%	67.69%	67.69%	67.69%	67.69%	67.69%	67.69%
6	Jurisdictional Amount	2,055	2,002	1,314	(260)	(2,079)	(2,167)	653	3,087	4,519
2005										
7	AmerenIP	\$ 8,978	17,266	22,114	21,349	17,122	11,390	10,943	12,208	11,160
8	Jurisdictional Allocation [1]	66.47%	66.47%	66.47%	66.47%	66.47%	66.47%	66.47%	66.47%	66.47%
9	Jurisdictional Amount	5,968	11,477	14,700	14,192	11,381	7,572	7,274	8,115	7,418
2006										
10	AmerenIP	\$ 21,127	28,455	32,614	25,611	14,224	5,604	1,538	(639)	(5,972)
11	Jurisdictional Allocation [1]	67.45%	67.45%	67.45%	67.45%	67.45%	67.45%	67.45%	67.45%	67.45%
12	Jurisdictional Amount	14,251	19,194	22,000	17,276	9,595	3,780	1,037	(431)	(4,028)

NOTES

[1] See WPB-13b for derivation of the jurisdictional allocator

AmerenIP
Workpaper Supporting Budget Payment Plan Balances
As Of December 31,

Line No.	Year	October (J)	November (K)	December (L)
2003				
1	AmerenIP	8,809	6,144	3,479
2	Jurisdictional Allocation [1]	69.86%	69.86%	69.86%
3	Jurisdictional Amount	6,154	4,292	2,430
2004				
4	AmerenIP	6,614	4,646	2,833
5	Jurisdictional Allocation [1]	67.69%	67.69%	67.69%
6	Jurisdictional Amount	4,477	3,145	1,918
2005				
7	AmerenIP	3,059	600	8,980
8	Jurisdictional Allocation [1]	66.47%	66.47%	66.47%
9	Jurisdictional Amount	2,034	399	5,969
2006				
10	AmerenIP	(14,848)	(18,686)	(14,793)
11	Jurisdictional Allocation [1]	67.45%	67.45%	67.45%
12	Jurisdictional Amount	(10,016)	(12,605)	(9,979)

NOTES

[1] See

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

First Revised Schedule C-1
Sponsored By: R. D. Stafford
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Line No.	Account No.	Account Description	Jurisdictional Test Year Revenues and Expenses (C)	Summary of Adjustments to Test Year Revenues and Expenses (D)	Adjusted Jurisdictional Revenues and Expenses at Present Rates (E)
	(A)	(B)			
		Operating Revenues - Electric			
1	440	Residential Sales	\$ -	\$ -	-
2	442	Small (Commercial) Sales			-
3	442	Large (Industrial) Sales			-
4	444	Public Street & Highway Lighting			-
5	445	Other Sales to Public Authorities			-
6	446	Sales to Railroads and Railways			-
7	448	Interdepartmental Sales			-
8		Total Sales to Ultimate Customers	-	-	-
9	447	Sales for Resale			-
10		Total Sales of Electricity	-	-	-
11	449.1	Less: Provision for Rate Refund			-
12		Total Sales Net of Provisions for Rate Refund	-	-	-
13	450	Forfeited Discounts			-
14	451	Miscellaneous Service Revenues			-
15	453	Sales of Water and Water Power			-
16	454	Rent from Electric Property			-
17	455	Interdepartmental Rent			-
18	456	Other Electric Revenues			-
19		Total Other Operating Revenues	-	-	-
20		Total Electric Operating Revenues	364,685	(8,534)	356,151
		Electric Distribution Expenses			
21		Operations			
22	580	Operation Supervision & Engineering	3,915	190	4,105
23	581	Load Dispatch	2,348	176	2,524
24	582	Station Expenses	595	11	606
25	583	Overhead Line Expenses	5,337	(833)	4,503
26	584	Underground Line Expenses	2,210	15	2,224
27	585	Street Lighting & Signal System Expenses	392	24	416
28	586	Meter Expenses	6,946	492	7,438
29	587	Customer Installation Expenses	176	18	194

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

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)	Summary of Adjustments to Test Year Revenues and Expenses (D)	Adjusted Jurisdictional Revenues and Expenses at Present Rates (E)
30	588	Miscellaneous Expenses	9,360	13,494	22,854
31	589	Rents	90	-	90
32		Total Operations	<u>31,369</u>	<u>13,586</u>	<u>44,955</u>
33		Maintenance			
34	590	Maintenance Supervision & Engineering	1,794	86	1,881
35	591	Maintenance of Structures	301	11	311
36	592	Maintenance of Station Equipment	7,271	323	7,594
37	593	Maintenance of Overhead Lines	45,290	570	45,860
38	594	Maintenance of Underground Lines	1,580	614	2,194
39	595	Maintenance of Line Transformers	372	26	398
40	596	Maintenance of Street Lights & Signal Sys.	1,602	54	1,656
41	597	Maintenance of Meters	128	6	134
42	598	Maintenance of Misc. Distribution Plt.	1,792	9	1,801
43		Total Maintenance	<u>60,129</u>	<u>1,698</u>	<u>61,827</u>
44		Total Electric Distribution Expenses	<u>91,498</u>	<u>15,284</u>	<u>106,782</u>
		Customer Account Expenses			
45		Operations			
46	901	Supervision	16	1	17
47	902	Meter Reading Expenses	7,065	190	7,255
48	903	Customer Records & Collection Expenses	10,984	441	11,425
49	904	Uncollectible Accounts	1,440	442	1,882
50	905	Misc. Customers Account Expenses	646	563	1,209
51		Total Customer Account Expenses	<u>20,151</u>	<u>1,636</u>	<u>21,787</u>

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

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Line No.	Account No. (A)	Account Description (B)	Jurisdictional Test Year Revenues and Expenses (C)	Summary of Adjustments to Test Year Revenues and Expenses (D)	Adjusted Jurisdictional Revenues and Expenses at Present Rates (E)
Customer Service & Informational Expenses					
52		Operations			
53	907	Supervision	40	0	40
54	908	Customers Assistance Expenses	393	48	440
55	909	Informational & Instructional Expenses	864	1	866
56	910	Misc. Customer Service & Informational Exp.	33	-	33
57		Total Customer Serv. & Informational Exp.	<u>1,330</u>	<u>49</u>	<u>1,379</u>
Administrative & General Expenses					
58		Operations			
59	920	Administrative & General Salaries	18,971	293	19,264
60	921	Office Supplies & Expenses	7,195	84	7,279
61	922	Administrative Exp. Transferred - Credit	(891)	-	(891)
62	923	Outside Services Employed	10,270	583	10,853
63	924	Property Insurance	1,241	-	1,241
64	925	Injuries & Damages	6,604	10	6,614
65	926	Employee Pensions & Benefits	19,097	621	19,718
66	927	Franchise Requirements	8,648	(8,648)	-
67	928	Regulatory Commission Expenses	3,217	924	4,140
68	929	Duplicate Charges - Credit	(8,646)	8,646	-
69	930.1	General Advertising Expenses	811	17	828
70	930.2	Miscellaneous General Expenses	3,270	(1,475)	1,795
71	931	Rents	6,431	-	6,431
72		Total Operations	<u>76,219</u>	<u>1,053</u>	<u>77,273</u>
73		Maintenance			
74	935	Maintenance of General Plant	816	11	827
75		Total Administrative & General Expenses	<u>77,035</u>	<u>1,065</u>	<u>78,100</u>
76		Total O&M and A&G Expenses	<u>190,013</u>	<u>18,034</u>	<u>208,047</u>
Depreciation & Amortization Expense					
76	403	Electric Distribution Plant	43,550	29,207	72,758
77	403	Electric General Plant	3,405	3,298	6,702

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

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Line No.	Account No.	Account Description	Jurisdictional Test Year Revenues and Expenses (C)	Summary of Adjustments to Test Year Revenues and Expenses (D)	Adjusted Jurisdictional Revenues and Expenses at Present Rates (E)
	(A)	(B)			
78	404	Electric Intangible Plant	929	-	929
79		Total Depreciation & Amortization Expense	<u>47,884</u>	<u>32,505</u>	<u>80,390</u>
80	408	Taxes Other Than Income Taxes - Electric	<u>40,814</u>	<u>(7,219)</u>	<u>33,595</u>
81		Operating Expense Before Income Taxes	<u>278,711</u>	<u>43,320</u>	<u>322,031</u>
82		Operating Income Before Income Taxes	<u>85,974</u>	<u>(51,854)</u>	<u>34,120</u>
		(Less) Interest on Long Term Debt			
83		Rate Base			1,337,703
84		Cost of Debt			<u>3.128%</u>
85		Interest Expense			<u>41,843</u>
86		Taxable Income			<u>(7,724)</u>
		Income Taxes			
87	409	Income Taxes (Federal @ 35%)			(2,506)
88	409	Income Taxes (State @ 7.3%)			<u>(564)</u>
89		Total Income Taxes			<u>(3,070)</u>
90		Net Utility Operating Income - Electric			<u>\$ 37,189</u>

Sch. C-4, Col. G

To Sch. A-2, Col. (C), Line 2

AmerenIP
Jurisdictional Operating Income Summary
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(\$000s)

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Line No.	Account No. (A)	Account Description (B)	Adjustments to Jurisdictional Revenues and Expenses at Proposed Rates (F)	Jurisdictional Revenues and Expenses at Proposed Rates (G)
Operating Revenues - Electric				
1	440	Residential Sales	\$ -	\$ -
2	442	Small (Commercial) Sales		
3	442	Large (Industrial) Sales		
4	444	Public Street & Highway Lighting		
5	445	Other Sales to Public Authorities		
6	446	Sales to Railroads and Railways		
7	448	Interdepartmental Sales		
8		Total Sales to Ultimate Customers	-	-
9	447	Sales for Resale		
10		Total Sales of Electricity	-	-
11	449.1	Less: Provision for Rate Refund		
12		Total Sales Net of Provisions for Rate Refund	-	-
13	450	Forfeited Discounts		
14	451	Miscellaneous Service Revenues		
15	453	Sales of Water and Water Power		
16	454	Rent from Electric Property		
17	455	Interdepartmental Rent		
18	456	Other Electric Revenues		
19		Total Other Operating Revenues	-	
20		Total Electric Operating Revenues	139,321	495,471
Electric Distribution Expenses				
21		Operations		
22	580	Operation Supervision & Engineering		4,105
23	581	Load Dispatch		2,524
24	582	Station Expenses		606
25	583	Overhead Line Expenses		4,503
26	584	Underground Line Expenses		2,224
27	585	Street Lighting & Signal System Expenses		416
28	586	Meter Expenses		7,438
29	587	Customer Installation Expenses		194

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

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Line No.	Account No. (A)	Account Description (B)	Adjustments to Jurisdictional Revenues and Expenses at Proposed Rates (F)	Jurisdictional Revenues and Expenses at Proposed Rates (G)
30	588	Miscellaneous Expenses		22,854
31	589	Rents		90
32		Total Operations	-	44,955
33		Maintenance		
34	590	Maintenance Supervision & Engineering		1,881
35	591	Maintenance of Structures		311
36	592	Maintenance of Station Equipment		7,594
37	593	Maintenance of Overhead Lines		45,860
38	594	Maintenance of Underground Lines		2,194
39	595	Maintenance of Line Transformers		398
40	596	Maintenance of Street Lights & Signal Sys.		1,656
41	597	Maintenance of Meters		134
42	598	Maintenance of Misc. Distribution Pit.		1,801
43		Total Maintenance	-	61,827
44		Total Electric Distribution Expenses	-	106,782
		Customer Account Expenses		
45		Operations		
46	901	Supervision		17
47	902	Meter Reading Expenses		7,255
48	903	Customer Records & Collection Expenses		11,425
49	904	Uncollectible Accounts	768	2,650
50	905	Misc. Customers Account Expenses		1,209
51		Total Customer Account Expenses	768	22,555