

AmerenIP
Adjustment to Operating Income and Expenses: Rate Case Expense
 For the Twelve Months Ended December 31, 2006
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	928	Regulatory Commission Expenses	\$ 924 <u> </u> To Sch. C-2, Col. (S)	Sch. C-10, Col. (B), Line 17

EXPLANATION OF ADJUSTMENT

Adjust operating expenses for costs associated with the instant proceeding

AmerenIP
Adjustment to Operating Income and Expenses: Securitization Adjustment
 For the Twelve Months Ended December 31, 2006
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	930.2	Securitization	\$ (1,538)	
2		Jurisdictional Allocator	<u>95.94%</u>	WPA-5b, Col. (E), Line 38
3	930.2	Securitization	<u>\$ (1,475)</u> To Sch. C-2, Col. (T)	

EXPLANATION OF ADJUSTMENT

AmerenIP
Adjustment to Operating Income and Expenses: Depreciation Expense
 For the Twelve Months Ended December 31, 2006
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	403	Distribution Depreciation Expense Adjustment	\$ 17,144	WPC-2.18a, Col (N), Line 30
2	403	General Depreciation Expense Adjustment	3,298	WPC-2.18a, Col (N), Line 44
3	404	Intangible Depreciation Expense Adjustment	-	WPC-2.18a, Col (N), Line 2
4		Total	<u>\$ 20,442</u>	

To Sch. C-2, Col.
(U)

EXPLANATION OF ADJUSTMENT

To annualize test year expenses and to adjust test year expense for affect of revised depreciation rates.

AmerenIP
WORKPAPER SUPPORTING ELECTRIC PRO FORMA DEPRECIATION EXPENSE
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006

First Revised WPC-2.18a
 Sponsored By: R. D. Stafford
 Docket Number: 07-0587
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LINE NO.	FUNCTION (A)	ACCOUNT # (B)	BOOK DEPRECIATION(1) (C)	ALLOCATED GENERAL PLANT (D)	TOTAL BOOK DEPRECIATION (E)	ELIMINATE ALLOCATED GENERAL PLANT (F)	ASP ADJUSTMENT (G)	RESTATED FOR BOOKS (H)	ADJUSTMENT TO ANNUALIZE BOOK DEPRECIATION (I)
1	INTANGIBLE:	303	1,403,604		1,403,604		(360,523)	1,043,081	-
2	TOTAL INTANGIBLE		1,403,604	-	1,403,604		(360,523)	1,043,081	-
3	PRODUCTION:	341	481		481			481	-
4		344	14,814		14,814			14,814	-
5		345	9,264		9,264			9,264	1
6			-		-			-	-
7	TOTAL PRODUCTION		24,559	-	24,559	-	-	24,559	1
8	TRANSMISSION	350	-		-			-	-
9		352	72,178		72,178			72,178	1,631
10		353	1,865,009		1,865,009			1,865,009	34,021
11		354	260,434		260,434			260,434	35
12		355	1,278,151		1,278,151			1,278,151	21,028
13		356	1,395,483		1,395,483			1,395,483	(4,557)
14		357	-		-			-	-
15		358	-		-			-	-
16		359	-		-			-	-
17	TOTAL TRANSMISSION		4,871,255	-	4,871,255	-	-	4,871,255	52,158
18	DISTRIBUTION:	360	-		-			-	-
19		361	289,358		289,358			289,358	9,090
20		362	6,363,111		6,363,111			6,363,111	180,019
21		364	9,843,221		9,843,221			9,843,221	372,907
22		365	8,365,779		8,365,779			8,365,779	421,708
23		366	523,991		523,991			523,991	7,848
24		367	4,277,488		4,277,488			4,277,488	92,162
25		368	5,962,093		5,962,093			5,962,093	132,709
26		369	3,610,082		3,610,082			3,610,082	222,372
27		370	1,354,602		1,354,602			1,354,602	78,686
28		373	2,957,694		2,957,694			2,957,694	29,967
29		374	3,022	(951,899)	(948,877)	951,899		3,022	(3,022)
30	TOTAL DISTRIBUTION		43,550,441	(951,899)	42,598,542	951,899	-	43,550,441	1,544,446
31	GENERAL:	389	-		-		-	-	-
32		390	1,678,767		1,678,767		(448,427)	1,230,340	(163,614)

AmerenIP
WORKPAPER SUPPORTING ELECTRIC PRO FORMA DEPRECIATION EXPENSE
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006

First Revised WPC-2.18a
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 Docket Number: 07-0587
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LINE NO.	FUNCTION	ACCOUNT #	BOOK DEPRECIATION(1)	ALLOCATED GENERAL PLANT	TOTAL BOOK DEPRECIATION	ELIMINATE ALLOCATED GENERAL PLANT	ASP ADJUSTMENT	RESTATED FOR BOOKS	ADJUSTMENT TO ANNUALIZE BOOK DEPRECIATION
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
33		391	1,857,128		1,857,128		(496,071)	1,361,057	(116,080)
34		392	483,364		483,364		(129,115)	354,249	111,282
35		393	31,036		31,036		(8,291)	22,745	4,462
36		394	207,111		207,111		(55,323)	151,788	51,083
37		395	98,774		98,774		(26,384)	72,390	25,494
38		396	28,579		28,579		(7,634)	20,945	526
39		397	1,155,495		1,155,495		(308,652)	846,843	(38,592)
40		398	47,057		47,057		(12,570)	34,487	4,648
41	TOTAL GENERAL		5,587,311	-	5,587,311	-	(1,492,467)	4,094,844	(120,791)
42	TOTAL ELECTRIC DEPRECIATION		\$ 55,437,170	\$ (951,899)	\$ 54,485,271	\$ 951,899	\$ (1,852,990)	\$ 53,584,180	\$ 1,475,814
43	NET ELECTRIC DEPRECIATION (2)		\$ 54,925,227	\$ (951,899)	\$ 53,973,328	\$ 951,899	\$ (1,716,241)	\$ 53,208,986	\$ 1,364,006
44	GENERAL EXCLUDING ACCT. 392 AND 396		\$ 5,075,368	\$ -	\$ 5,075,368	\$ -	\$ (1,355,718)	\$ 3,719,650	\$ (232,599)

(1) EXCLUDES ALLOCATED GENERAL PLANT.

(2) EXCLUDES ACCOUNTS 392 AND 396 WHICH ARE CHARGED TO CLEARING ACCOUNTS.

AmerenIP
WORKPAPER SUPPORTING ELECTRIC PRO FORMA DEPRECIATION EXPENSE
 FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006

First Revised WPC-2.18a
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LINE NO.	FUNCTION (A)	ACCOUNT # (B)	NEW RATE PRO FORMA ADJUSTMENT (J)	PRO FORMA DEPRECIATION (K)	JURISDICTIONAL ALLOCATION FACTOR (L)	TOTAL PRO FORMA DEPRECIATION (M)	TOTAL PRO FORMA ADJUSTMENT (N)
1	INTANGIBLE:	303	-	1,043,081	89.11%	929,450	-
2	TOTAL INTANGIBLE		-	1,043,081		929,450	-
3	PRODUCTION:	341	(36)	445	0.00%	-	-
4		344	(1,058)	13,756	0.00%	-	-
5		345	3,581	12,846	0.00%	-	-
6			-	-	0.00%	-	-
7	TOTAL PRODUCTION		2,487	27,047		-	-
8	TRANSMISSION	350	-	-	0.00%	-	-
9		352	3,840	77,649	0.00%	-	-
10		353	10,977	1,910,007	0.00%	-	-
11		354	75,280	335,749	0.00%	-	-
12		355	713,422	2,012,601	0.00%	-	-
13		356	88,440	1,479,366	0.00%	-	-
14		357	-	-	0.00%	-	-
15		358	-	-	0.00%	-	-
16		359	-	-	0.00%	-	-
17	TOTAL TRANSMISSION		891,959	5,815,372	-	-	-
18	DISTRIBUTION:	360	-	-	100.00%	-	-
19		361	(49,741)	248,707	100.00%	248,707	(40,651)
20		362	(279,621)	6,263,509	100.00%	6,263,509	(99,602)
21		364	6,243,189	16,459,317	100.00%	16,459,317	6,616,096
22		365	2,929,163	11,716,650	100.00%	11,716,650	3,350,871
23		366	(6,818)	525,021	100.00%	525,021	1,030
24		367	971,033	5,340,683	100.00%	5,340,683	1,063,195
25		368	26,046	6,120,848	100.00%	6,120,848	158,755
26		369	3,701,430	7,533,884	100.00%	7,533,884	3,923,802
27		370	379,760	1,813,048	100.00%	1,813,048	458,446
28		373	1,685,347	4,673,008	100.00%	4,673,008	1,715,314
29		374	-	-	100.00%	-	(3,022)
30	TOTAL DISTRIBUTION		15,599,788	60,694,675		60,694,675	17,144,234
31	GENERAL:	389	-	-	91.53%	-	-
32		390	(248,416)	818,310	91.53%	748,979	(377,121)

**WORKPAPER SUPPORTING ELECTRIC PRO FORMA DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006**

<u>LINE NO.</u>	<u>FUNCTION</u>	<u>ACCOUNT #</u>	<u>NEW RATE PRO FORMA ADJUSTMENT</u>	<u>PRO FORMA DEPRECIATION</u>	<u>JURISDICTIONAL ALLOCATION FACTOR</u>	<u>TOTAL PRO FORMA DEPRECIATION</u>	<u>TOTAL PRO FORMA DEPRECIATION ADJUSTMENT</u>
	(A)	(B)	(J)	(K)	(L)	(M)	(N)
33		391	1,794,069	3,039,046	91.53%	2,781,566	1,535,823
34		392	2,087,613	2,553,144	91.53%	2,336,831	2,012,596
35		393	30,189	57,396	91.53%	52,533	31,715
36		394	274,199	477,070	91.53%	436,651	297,723
37		395	140,345	238,229	91.53%	218,045	151,788
38		396	61,743	83,214	91.53%	76,164	56,993
39		397	1,845,321	2,653,572	91.53%	2,428,750	1,653,655
40		398	-	39,135	91.53%	35,819	4,254
41	TOTAL GENERAL		<u>5,985,063</u>	<u>9,959,116</u>		<u>9,115,339</u>	<u>5,367,427</u>
42	TOTAL ELECTRIC DEPRECIATION		<u>\$ 22,479,297</u>	<u>\$ 77,539,291</u>		<u>\$ 70,739,464</u>	<u>\$ 22,511,661</u>
43	NET ELECTRIC DEPRECIATION (2)		<u>\$ 20,329,941</u>	<u>\$ 74,902,933</u>		<u>\$ 68,326,469</u>	<u>\$ 20,442,072</u>
44	GENERAL EXCLUDING ACCT. 392 AND 396		\$ 3,835,707	\$ 7,322,758		\$ 6,702,344	\$ 3,297,838
			WPC-2.18b, Col (H)				To Sch. C-2.18, Col (C)

(1) EXCLUDES ALLOCATED GENERAL PLAN

(2) EXCLUDES ACCOUNTS 392 AND 396 WH

AmerenIP
WORKPAPER SUPPORTING ELECTRIC PRO FORMA DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006

LINE NC	FUNCTION	ACCOUNT #	PLANT IN SERVICE (1)	CURRENT RATES	PROPOSED RATES	DEPRECIATION AT		PRO FORMA ADJUSTMENT
						CURRENT RATES	PROPOSED RATES	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	INTANGIBLE:	303	24,508,209			-	-	-
2	TOTAL INTANGIBLE		24,508,209			-	-	-
3	PRODUCTION:	341	20,219	2.38%	2.20%	481	445	(36)
4		344	622,429	2.38%	2.21%	14,814	13,756	(1,058)
5		345	389,274	2.38%	3.30%	9,265	12,846	3,581
6	TOTAL PRODUCTION		1,031,922			24,560	27,047	2,487
7	TRANSMISSION	350	15,016,430	0.00%	0.00%	-	-	-
8		352	4,266,438	1.73%	1.82%	73,809	77,649	3,840
9		353	109,770,497	1.73%	1.74%	1,899,030	1,910,007	10,977
10		354	15,056,024	1.73%	2.23%	260,469	335,749	75,280
11		355	75,097,070	1.73%	2.68%	1,299,179	2,012,601	713,422
12		356	80,400,322	1.73%	1.84%	1,390,926	1,479,366	88,440
13		357	-			-	-	-
14		358	-			-	-	-
15		359	-			-	-	-
16	TOTAL TRANSM.		299,606,781			4,923,413	5,815,372	891,959
17	DISTRIBUTION:	360	15,543,958	0.00%	0.00%	-	-	-
18		361	12,754,200	2.34%	1.95%	298,448	248,707	(49,741)
19		362	279,620,948	2.34%	2.24%	6,543,130	6,263,509	(279,621)
20		364	436,586,655	2.34%	3.77%	10,216,128	16,459,317	6,243,189
21		365	375,533,646	2.34%	3.12%	8,787,487	11,716,650	2,929,163
22		366	22,728,161	2.34%	2.31%	531,839	525,021	(6,818)
23		367	186,737,170	2.34%	2.86%	4,369,650	5,340,683	971,033
24		368	260,461,633	2.34%	2.35%	6,094,802	6,120,848	26,046
25		369	163,780,085	2.34%	4.60%	3,832,454	7,533,884	3,701,430
26		370	61,251,635	2.34%	2.96%	1,433,288	1,813,048	379,760
27		373	127,677,826	2.34%	3.66%	2,987,661	4,673,008	1,685,347
28		374	231,151	0.00%	0.00%	-	-	-
29	TOTAL DISTRIBUTION		1,942,907,068			45,094,887	60,694,675	15,599,788
30	GENERAL:	389	2,116,123	0.00%	0.00%	-	-	-

AmerenIP
WORKPAPER SUPPORTING ELECTRIC PRO FORMA DEPRECIATION EXPENSE
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2006

LINE NC	FUNCTION	ACCOUNT #	PLANT IN SERVICE (1)	CURRENT RATES	PROPOSED RATES	DEPRECIATION AT		PRO FORMA ADJUSTMENT
						CURRENT RATES	PROPOSED RATES	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
31		390	48,708,958	2.19%	1.68%	1,066,726	818,310	(248,416)
32		391	11,311,981	2.19%	5.00%	247,732	565,599	317,867
33		391-001	22,634,121	3.19%	8.69%	722,028	1,966,905	1,244,877
34		391-002	1,567,694	3.19%	19.45%	50,009	304,917	254,908
35		391-003	69,902	2.19%	10.37%	1,531	7,249	5,718
36		391-012	2,236,773	10.00%	8.69%	223,677	194,376	(29,301)
37		392	36,369,575	1.28%	7.02%	465,531	2,553,144	2,087,613
38		393	1,242,334	2.19%	4.62%	27,207	57,396	30,189
39		394	9,263,501	2.19%	5.15%	202,871	477,070	274,199
40		395	4,469,585	2.19%	5.33%	97,884	238,229	140,345
41		396	1,160,590	1.85%	7.17%	21,471	83,214	61,743
42		397	36,906,429	2.19%	7.19%	808,251	2,653,572	1,845,321
43		398	1,786,993	2.19%	5.39%	39,135	96,319	57,184
44		399	71,341	0.00%	0.00%	-	-	-
45	TOTAL GENERAL		<u>179,915,899</u>			<u>3,974,053</u>	<u>10,016,300</u>	<u>6,042,247</u>
46	TOTAL ELECTRIC PLANT		<u>\$ 2,447,969,879</u>			<u>\$ 54,016,913</u>	<u>\$ 76,553,394</u>	<u>\$ 22,536,481</u>
47	EXCLUDING ACCOUNTS 392 & 396					<u>\$ 53,529,911</u>	<u>\$ 73,917,036</u>	<u>\$ 20,387,125</u>

To WPC-2.18a, Col. (J)

(1) EXCLUDES ALLOCATED GENERAL PLANT.

AmerenIP
Adjustment to Operating Income and Expenses: Amortization of Regulatory Asset
 For the Twelve Months Ended December 31, 2006
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1	403	Jurisdictional Amortization Amount	<u>\$12,063</u>	WPC-2.19, Col. (C), line 7
			To Sch. C-2, Col. (V)	

EXPLANATION OF ADJUSTMENT

To adjust test year expense for the four year amortization of a regulatory asset.

AmerenIP

Workpaper Support Amortization of Regulatory Asset
 For the Twelve Months Ended December 31, 2006
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1		Regulatory Asset	\$67,000,000	Sch. C-22, Col. (D), line 1
2		Amortization (4 Years)	16,750,000	Line 1 / 4
		Rate Base from Last Case		
3		Electric	1,206,712	Docket No. 06-0070
4		Gas	468,845	Docket No. 04-0476
5			<u>1,675,557</u>	Line 3 + line 4
6		Electric Percentage	72.02%	Line 3 / line 5
7	403	Electric Amortization	<u><u>\$12,063,109</u></u>	Line 2 x line 6
			To Sch. C-2.19, Col (C), Line 1	

AmerenIP
Adjustment to Operating Income and Expenses: FICA
 For the Twelve Months Ended December 31, 2006
 (\$000s)

Line No.	Account No. (A)	Description (B)	Amount (C)	Reference (D)
1		Total Distribution Labor Adjustment	\$ 4,330	Sch. C-2.3, Col. (C), Line 5
2		FICA Tax Rate	<u>7.65%</u>	
3	408	FICA Adjustment	\$ <u>331</u> To Sch. C-2, Col. (W)	Line 1 x Line 2

EXPLANATION OF ADJUSTMENT

Adjust operating expenses for FICA expense associated with increased labor costs

AmerenIP
Sales Statistics
 For the Twelve Months Ended December 31,
 (\$000s)

First Revised Schedule C-3
 Sponsored By: R. D. Stafford
 Docket Number: 07-0587
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Line No.	Customer Classification (A)	Total Revenue			
		2003 (B)	2004 (C)	2005 (D)	2006 (E)
	Operating Revenues				
1	Residential	\$ 410,314	\$ 412,239	\$ 448,116	\$ 436,336
2	Commercial	337,342	340,994	348,957	411,199
3	Industrial	277,614	229,273	240,729	239,576
4	Public Street & Highway Lighting	7,487	7,535	7,627	7,581
5	Other Sales to Public Authorities	17,890	18,009	18,527	18,404
6	Sales for Resale	87	103	522	174
7	Interdepartmental Sales	0	0	0	0
8	Total Operating Revenues	<u>1,050,735</u>	<u>1,008,152</u>	<u>1,064,478</u>	<u>1,113,270</u>
	Other Operating Revenues				
9	Forfeited Discounts	3,201	2,994	3,505	5,257
10	Miscellaneous Service Revenues	8,549	8,587	2,494	2,049
11	Rent from Electric Property	1,000	1,401	5,832	10,371
12	Other Electric Revenues	38,498	39,483	36,473	20,034
13	Total Other Operating Revenues	<u>51,248</u>	<u>52,465</u>	<u>48,304</u>	<u>37,710</u>
14	Total Electric Operating Revenues	<u>\$ 1,101,983</u>	<u>\$ 1,060,618</u>	<u>\$ 1,112,782</u>	<u>\$ 1,150,980</u>

AmerenIP
Sales Statistics
For the Twelve Months Ended December 31,
(\$000s)

First Revised Schedule C-3
Sponsored By: R. D. Stafford
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Line No.	Customer Classification (A)	Total Sales (Megawatt Hours)			
		2003 (F)	2004 (G)	2005 (H)	2006 (I)
	Operating Revenues				
1	Residential	5,309,031	5,350,137	5,888,469	5,658,054
2	Commercial	4,417,104	4,480,069	4,644,116	5,669,095
3	Industrial	8,500,626	8,329,737	8,060,461	6,837,639
4	Public Street & Highway Lighting	105,048	105,619	106,110	105,368
5	Other Sales to Public Authorities	267,677	269,314	279,302	274,118
6	Sales for Resale	1,693	1,924	10,953	0
7	Interdepartmental Sales	0	0	0	0
8	Total Operating Revenues	<u>18,601,179</u>	<u>18,536,800</u>	<u>18,989,411</u>	<u>18,544,274</u>
	Other Operating Revenues				
9	Forfeited Discounts				
10	Miscellaneous Service Revenues				
11	Rent from Electric Property				
12	Other Electric Revenues				
13	Total Other Operating Revenues				
14	Total Electric Operating Revenues	<u><u>18,601,179</u></u>	<u><u>18,536,800</u></u>	<u><u>18,989,411</u></u>	<u><u>18,544,274</u></u>

AmerenIP
Comparative Operating Income Statement
For the Twelve Months Ending December 31
(\$000s)

First Revised Schedule C-4
Sponsored By: R. D. Stafford
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			Total Electric			
Line No.	Account No. (A)	Account Description (B)	2003 (C)	2004 (D)	2005 (E)	2006 [1] (F)
1		Operating Revenues				
2	440	Residential Sales	\$ 410,314	412,239	\$ 448,116	\$ 436,336
3	442	Small (Commercial) Sales	337,342	340,994	348,957	411,199
4	442	Large (Industrial) Sales	277,614	229,273	240,729	239,576
5	444	Public Street & Highway Lighting	7,487	7,535	7,627	7,581
6	445	Other Sales to Public Authorities	17,890	18,009	18,527	18,404
7	446	Sales to Railroads and Railways	0	0	0	0
8	448	Interdepartmental Sales	0	0	0	0
9		Total Sales to Ultimate Customers	<u>1,050,647</u>	<u>1,008,049</u>	<u>1,063,956</u>	<u>1,113,096</u>
10	447	Sales for Resale	87	103	522	174
11		Total Sales of Electricity	1,050,735	1,008,152	1,064,478	1,113,270
12	449.1	Less: Provision for Rate Refund	0	0	0	0
13		Total Sales Net of Provisions for Rate Refund	<u>1,050,735</u>	<u>1,008,152</u>	<u>1,064,478</u>	<u>1,113,270</u>
14	450	Forfeited Discounts	3,201	2,994	3,505	5,257
15	451	Miscellaneous Service Revenues	8,549	8,587	2,494	2,049
16	453	Sales of Waste and Water Power	0	0	0	0
17	454	Rent from Electric Property	1,000	1,401	5,832	10,371
18	455	Interdepartmental Rent	0	0	0	0
19	456	Other Electric Revenues	38,498	39,483	36,473	20,034
20		Total Other Operating Revenues	<u>51,248</u>	<u>52,465</u>	<u>48,304</u>	<u>37,710</u>
21		Total Electric Operating Revenues	<u>1,101,983</u>	<u>1,060,618</u>	<u>1,112,782</u>	<u>1,150,980</u>
22		Electric Power Production Expenses				
23		Other Power Generation				
24		Operation				
25	546	Operation Supervision & Engineering	0	7	0	10
26	547	Fuel	6	0	(2)	0
27		Total Operation	<u>6</u>	<u>7</u>	<u>(2)</u>	<u>10</u>
28		Maintenance				
29	553	Maintenance of Generating and Electric Plant	0	7	31	13
30		Total Maintenance	<u>0</u>	<u>7</u>	<u>31</u>	<u>13</u>

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Line No.	Account No. (A)	Account Description (B)	Total Electric			
			2003 (C)	2004 (D)	2005 (E)	2006 [1] (F)
31		Total Other Power Generation	6	15	29	23
32		Other Power Supply Expenses				
33	555	Purchased Power [1]	680,980	623,920	670,610	772,697
34	556	System Control & Load Dispatch	47	4	407	3
35	557	Other Expenses	0	0	3	5
36		Total Other Power Supply Expenses	681,027	623,924	671,021	772,705
37		Total Power Production Expenses	681,033	623,939	671,050	772,728
38		Electric Transmission Expenses				
39		Operation				
40	560	Operation Supervision & Engineering	1,804	1,742	727	603
41	561	Load Dispatch	1,620	1,842	1,713	1,493
42	562	Station Expenses	117	184	21	7
43	563	Overhead Line Expenses	18	37	2	0
44	564	Underground Line Expenses	0	0	0	0
45	565	Transmission of Electricity by Others	0	461	13,477	6,077
46	566	Miscellaneous Transmission Expenses	843	486	1,940	390
47	567	Rents	179	376	148	61
48		Total Operation	4,581	5,128	18,029	8,631
49		Maintenance				
50	568	Maintenance Supervision & Engineering	481	385	264	640
51	569	Maintenance of Structures	140	85	7	19
52	570	Maintenance of Station Equipment	2,695	2,140	765	333
53	571	Maintenance of Overhead Lines	2,293	2,034	2,327	2,456
54	572	Maintenance of Underground Lines	0	0	0	0
55	573	Maintenance of Misc. Transmission Plt.	0	0	14	45
56		Total Maintenance	5,609	4,644	3,377	3,493
57		Total Transmission Expenses	10,190	9,771	21,406	12,124
58		Regional Marketing Expenses				

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Line No.	Account No. (A)	Account Description (B)	Total Electric			
			2003 (C)	2004 (D)	2005 (E)	2006 [1] (F)
59		Operation				
60	575	Market Facilitation, Monitoring and Compliance Services	0	0	0	2,252
61		Total Operation	0	0	0	2,252
62		Maintenance				
63	576	Maintenance of Market Operation Plant	0	0	0	0
64		Total Maintenance	0	0	0	0
65		Total Regional Marketing Expenses	0	0	0	2,252
66		Electric Distribution Expenses				
67		Operation				
68	580	Operation Supervision & Engineering	973	1,639	3,103	3,915
69	581	Load Dispatch	0	0	1,831	2,348
70	582	Station Expenses	1,263	962	972	595
71	583	Overhead Line Expenses	1,477	1,332	3,734	5,337
72	584	Underground Line Expenses	2,120	1,864	1,240	2,210
73	585	Street Lighting & Signal System Expenses	18	26	311	392
74	586	Meter Expenses	4,627	4,337	6,204	6,946
75	587	Customer Installation Expenses	(121)	(44)	13	176
76	588	Miscellaneous Expenses	3,741	3,894	9,582	9,360
77	589	Rents	93	78	31	90
78		Total Operation	14,189	14,086	27,021	31,369
79		Maintenance				
80	590	Maintenance Supervision & Engineering	4,009	3,562	1,911	1,794
81	591	Maintenance of Structures	338	245	131	301
82	592	Maintenance of Station Equipment	4,626	4,177	5,802	7,271
83	593	Maintenance of Overhead Lines	29,767	29,730	30,683	45,290
84	594	Maintenance of Underground Lines	2,083	2,265	1,706	1,580
85	595	Maintenance of Line Transformers	1,147	1,232	668	372
86	596	Maintenance of Street Lights & Signal Sys.	1,490	1,375	910	1,602
87	597	Maintenance of Meters	1,006	939	328	128
88	598	Maintenance of Misc. Distribution Plt.	0	0	467	1,792
89		Total Maintenance	44,467	43,526	42,606	60,129

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				Total Electric			
Line No.	Account No.	Account Description	2003	2004	2005	2006 [1]	
	(A)	(B)	(C)	(D)	(E)	(F)	
90		Total Distribution Expenses	58,656	57,613	69,626	91,498	
91		Customer Account Expenses					
92		Operation					
93	901	Supervision	1,147	1,189	389	16	
94	902	Meter Reading Expenses	3,296	3,565	5,437	7,065	
95	903	Customer Records & Collection Expenses	8,064	7,345	6,940	10,984	
96	904	Uncollectible Accounts	2,328	3,561	6,099	1,440	
97	905	Misc. Customers Account Expenses	625	701	308	646	
98		Total Customer Account Expenses	15,461	16,360	19,173	20,151	
99		Customer Service & Informational Expenses					
100		Operation					
101	907	Supervision	491	263	106	40	
102	908	Customers Assistance Expenses	846	454	394	393	
103	909	Informational & Instructional Expenses	459	110	772	864	
104	910	Misc. Customer Service & Informational Exp.	410	266	78	33	
105		Total Customer Serv. & Informational Exp.	2,206	1,094	1,350	1,330	
106		Sales Expenses					
107		Operation					
108	911	Supervision	2	(10)	0	0	
109	912	Demonstrating & Selling Expenses	52	14	384	543	
110	913	Advertising Expenses	7	1	1	0	
111	914	Revenues from Merchandising, Jobbing & Contr. Wk.	(1,087)	(3,713)	0	0	
112	915	Cost & Exp. From Merchandising, Jobbing & Contr. Wk.	936	2,718	0	0	
113	916	Miscellaneous Sales Expenses	1	1	2	17	
114		Total Sales Expenses	(88)	(988)	387	561	
115		Administrative & General Expenses					
116		Operation					
117	920	Administrative & General Salaries	15,095	13,522	27,728	19,774	
118	921	Office Supplies & Expenses	4,188	3,220	10,036	7,499	
119	922	Administrative Exp. Transferred - Credit	(13,882)	(10,965)	(3,739)	(928)	

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			Total Electric			
Line No.	Account No. (A)	Account Description (B)	2003 (C)	2004 (D)	2005 (E)	2006 [1] (F)
120	923	Outside Services Employed	20,400	13,708	8,401	10,705
121	924	Property Insurance	716	497	852	1,293
122	925	Injuries & Damages	16,024	15,000	3,205	6,883
123	926	Employee Pensions & Benefits [1]	11,824	17,682	11,558	19,906
124	927	Franchise Requirements	8,857	9,127	9,260	9,015
125	928	Regulatory Commission Expenses	2,091	1,720	2,013	3,353
126	929	Duplicate Charges - Credit	(8,857)	(9,127)	(9,260)	(9,012)

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			Total Electric			
Line No.	Account No.	Account Description	2003	2004	2005	2006 [1]
	(A)	(B)	(C)	(D)	(E)	(F)
127	930.1	General Advertising Expenses	153	53	945	845
128	930.2	Miscellaneous General Expenses	645	(6,169)	3,153	3,409
129	931	Rents	1,292	1,020	2,364	6,703
130		Total Operation	58,546	49,290	66,515	79,446
131		Maintenance				
132	935	Maintenance of General Plant	316	308	1,028	850
133		Total Administrative & General Expenses	58,861	49,599	67,543	80,296
134		Depreciation & Amortization Expense				
135	403	Depreciation Expense Electric Plant [1]	40,645	42,398	44,882	47,494
136	403	Depreciation Expense Electric General Plant	3,973	3,843	3,170	5,075
137	404	Amortization Expense Electric Intangible Plt.	4,859	5,109	3,908	1,404
138		Total Depreciation & Amortization Expense	49,478	51,350	51,960	53,973
139	407.3	Regulatory Debits	42,235	32,682	478	0
140	408	Taxes Other Than Income Taxes	38,277	40,523	37,695	41,727
141		Operating Expenses Before Income Taxes	956,309	881,943	940,670	1,076,640
142		Operating Income Before Income Taxes	145,673	178,674	172,112	74,341
143		Income Taxes				
144	409	Income Taxes (Federal) [1]	(4,615)	(5,844)	18,942	(32,803)
145	409	Income Taxes (State) [1]	871	15	14,222	(1,463)
146	410.1	Provision for Deferred Income Taxes [1]	57,060	78,982	90,009	135,104
147	411.1	Less Provision for Deferred Income Taxes [1]	46,874	44,797	55,964	100,519
148	411.4	Investment Tax Credit Adj. - Net	(734)	(550)	0	0
149		Total Income Taxes	5,708	27,806	67,209	319
150		Total Operating Expenses	962,017	909,749	1,007,879	1,076,959

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Line No.	Account No. (A)	Account Description (B)	Total Electric			
			2003 (C)	2004 (D)	2005 (E)	2006 [1] (F)
151		Net Utility Operating Income	<u>\$ 139,966</u>	<u>\$ 150,868</u>	<u>\$ 104,903</u>	<u>\$ 74,021</u> WPC-4, Col. (C)

[1] 2006 data excludes impact of purchase accounting.

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Line No.	Account No. (A)	Account Description (B)	Electric Distribution Amount (G)
1		Operating Revenues	
2	440	Residential Sales	\$ -
3	442	Small (Commercial) Sales	
4	442	Large (Industrial) Sales	
5	444	Public Street & Highway Lighting	
6	445	Other Sales to Public Authorities	
7	446	Sales to Railroads and Railways	
8	448	Interdepartmental Sales	
9		Total Sales to Ultimate Customers	<u>0</u>
10	447	Sales for Resale	
11		Total Sales of Electricity	0
12	449.1	Less: Provision for Rate Refund	
13		Total Sales Net of Provisions for Rate Refund	<u>0</u>
14	450	Forfeited Discounts	
15	451	Miscellaneous Service Revenues	
16	453	Sales of Waste and Water Power	
17	454	Rent from Electric Property	
18	455	Interdepartmental Rent	
19	456	Other Electric Revenues	
20		Total Other Operating Revenues	<u>0</u>
21		Total Electric Operating Revenues	<u>364,685</u>
22		Electric Power Production Expenses	
23		Other Power Generation	
24		Operation	
25	546	Operation Supervision & Engineering	0
26	547	Fuel	0
27		Total Operation	<u>0</u>
28		Maintenance	
29	553	Maintenance of Generating and Electric Plant	0
30		Total Maintenance	<u>0</u>

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Line No.	Account No. (A)	Account Description (B)	Electric Distribution Amount (G)
31		Total Other Power Generation	<u>0</u>
32		Other Power Supply Expenses	
33	555	Purchased Power [1]	0
34	556	System Control & Load Dispatch	0
35	557	Other Expenses	<u>0</u>
36		Total Other Power Supply Expenses	0
37		Total Power Production Expenses	<u>0</u>
38		Electric Transmission Expenses	
39		Operation	
40	560	Operation Supervision & Engineering	0
41	561	Load Dispatch	0
42	562	Station Expenses	0
43	563	Overhead Line Expenses	0
44	564	Underground Line Expenses	0
45	565	Transmission of Electricity by Others	0
46	566	Miscellaneous Transmission Expenses	0
47	567	Rents	<u>0</u>
48		Total Operation	0
49		Maintenance	
50	568	Maintenance Supervision & Engineering	0
51	569	Maintenance of Structures	0
52	570	Maintenance of Station Equipment	0
53	571	Maintenance of Overhead Lines	0
54	572	Maintenance of Underground Lines	0
55	573	Maintenance of Misc. Transmission Plt.	<u>0</u>
56		Total Maintenance	0
57		Total Transmission Expenses	<u>0</u>
58		Regional Marketing Expenses	

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Line No.	Account No. (A)	Account Description (B)	Electric Distribution Amount (G)
59		Operation	
60	575	Market Facilitation, Monitoring and Compliance Services	0
61		Total Operation	<u>0</u>
62		Maintenance	
63	576	Maintenance of Market Operation Plant	0
64		Total Maintenance	<u>0</u>
65		Total Regional Marketing Expenses	<u>0</u>
66		Electric Distribution Expenses	
67		Operation	
68	580	Operation Supervision & Engineering	3,915
69	581	Load Dispatch	2,348
70	582	Station Expenses	595
71	583	Overhead Line Expenses	5,337
72	584	Underground Line Expenses	2,210
73	585	Street Lighting & Signal System Expenses	392
74	586	Meter Expenses	6,946
75	587	Customer Installation Expenses	176
76	588	Miscellaneous Expenses	9,360
77	589	Rents	90
78		Total Operation	<u>31,369</u>
79		Maintenance	
80	590	Maintenance Supervision & Engineering	1,794
81	591	Maintenance of Structures	301
82	592	Maintenance of Station Equipment	7,271
83	593	Maintenance of Overhead Lines	45,290
84	594	Maintenance of Underground Lines	1,580
85	595	Maintenance of Line Transformers	372
86	596	Maintenance of Street Lights & Signal Sys.	1,602
87	597	Maintenance of Meters	128
88	598	Maintenance of Misc. Distribution Plt.	1,792
89		Total Maintenance	<u>60,129</u>

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Line No.	Account No. (A)	Account Description (B)	Electric Distribution Amount (G)
90		Total Distribution Expenses	<u>91,498</u>
91		Customer Account Expenses	
92		Operation	
93	901	Supervision	16
94	902	Meter Reading Expenses	7,065
95	903	Customer Records & Collection Expenses	10,984
96	904	Uncollectible Accounts	1,440
97	905	Misc. Customers Account Expenses	<u>646</u>
98		Total Customer Account Expenses	<u>20,151</u>
99		Customer Service & Informational Expenses	
100		Operation	
101	907	Supervision	40
102	908	Customers Assistance Expenses	393
103	909	Informational & Instructional Expenses	864
104	910	Misc. Customer Service & Informational Exp.	<u>33</u>
105		Total Customer Serv. & Informational Exp.	<u>1,330</u>
106		Sales Expenses	
107		Operation	
108	911	Supervision	0
109	912	Demonstrating & Selling Expenses	0
110	913	Advertising Expenses	0
111	914	Revenues from Merchandising, Jobbing & Contr. Wk.	0
112	915	Cost & Exp. From Merchandising, Jobbing & Contr. Wk.	0
113	916	Miscellaneous Sales Expenses	<u>0</u>
114		Total Sales Expenses	<u>0</u>
115		Administrative & General Expenses	
116		Operation	
117	920	Administrative & General Salaries	18,971
118	921	Office Supplies & Expenses	7,195
119	922	Administrative Exp. Transferred - Credit	(891)

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Line No.	Account No. (A)	Account Description (B)	Electric Distribution Amount (G)
120	923	Outside Services Employed	10,270
121	924	Property Insurance	1,241
122	925	Injuries & Damages	6,604
123	926	Employee Pensions & Benefits [1]	19,097
124	927	Franchise Requirements	8,648
125	928	Regulatory Commission Expenses	3,217
126	929	Duplicate Charges - Credit	(8,646)
127	930.1	General Advertising Expenses	811
128	930.2	Miscellaneous General Expenses	3,270
129	931	Rents	6,431
130		Total Operation	<u>76,219</u>
131		Maintenance	
132	935	Maintenance of General Plant	816
133		Total Administrative & General Expenses	<u>77,035</u>
134		Depreciation & Amortization Expense	
135	403	Depreciation Expense Electric Plant [1]	43,550
136	403	Depreciation Expense Electric General Plant	3,405
137	404	Amortization Expense Electric Intangible Plt.	929
138		Total Depreciation & Amortization Expense	<u>47,884</u>
139	407.3	Regulatory Debits	0
140	408	Taxes Other Than Income Taxes	<u>40,814</u>
141		Operating Expenses Before Income Taxes	278,711
142		Operating Income Before Income Taxes	<u>85,974</u>
			To Sch. C-1, Col. (C), Line 82
143		Income Taxes	
144	409	Income Taxes (Federal) [1]	
145	409	Income Taxes (State) [1]	

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Line No.	Account No. (A)	Account Description (B)	Electric Distribution Amount (G)
146	410.1	Provision for Deferred Income Taxes [1]	
147	411.1	Less Provision for Deferred Income Taxes [1]	
148	411.4	Investment Tax Credit Adj. - Net	
149		Total Income Taxes	
150		Total Operating Expenses	
151		Net Utility Operating Income	
			WPC-4, Col. (E)
		[1] 2006 data excludes impact of purchase accounting.	

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Line No.	Account No. (A)	Account Description (B)	Total Electric [1] (C)	Distribution Allocation Factor (D)	Distribution (E)
1		Operating Revenues			
2	440	Residential Sales	\$ 436,336	0.00%	\$ -
3	442	Small (Commercial) Sales	411,199	0.00%	
4	442	Large (Industrial) Sales	239,576	0.00%	
5	444	Public Street & Highway Lighting	7,581	0.00%	
6	445	Other Sales to Public Authorities	18,404	0.00%	
7	446	Sales to Railroads and Railways	0		
8	448	Interdepartmental Sales	0		
9		Total Sales to Ultimate Customers	1,113,096		-
10	447	Sales for Resale	174		
11		Total Sales of Electricity	1,113,270		-
12	449.1	Less: Provision for Rate Refund	0		
13		Total Sales Net of Provisions for Rate Refund	1,113,270		-
14	450	Forfeited Discounts	5,257	0.00%	
15	451	Miscellaneous Service Revenues	2,049	0.00%	
16	453	Sales of Waste and Water Power	0		
17	454	Rent from Electric Property	10,371	0.00%	
18	455	Interdepartmental Rent	0		
19	456	Other Electric Revenues	20,034	0.00%	
20		Total Other Operating Revenues	37,710		-
21		Total Electric Operating Revenues	1,150,980		364,685
22		Electric Power Production Expenses			
23		Other Power Generation			
24		Operation			
25	546	Operation Supervision & Engineering	10	0.00%	0
26	547	Fuel	0	0.00%	0
27		Total Operation	10		0
28		Maintenance			
29	553	Maintenance of Generating and Electric Plant	13	0.00%	0
30		Total Maintenance	13		0
31		Total Other Power Generation	23		0

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Line No.	Account No. (A)	Account Description (B)	Total Electric [1] (C)	Distribution Allocation Factor (D)	Distribution (E)
32		Other Power Supply Expenses			
33	555	Purchased Power	772,697	0.00%	0
34	556	System Control & Load Dispatch	3	0.00%	0
35	557	Other Expenses	5	0.00%	0
36		Total Other Power Supply Expenses	<u>772,705</u>		<u>0</u>
37		Total Power Production Expenses	<u>772,728</u>		<u>0</u>
38		Electric Transmission Expenses			
39		Operation			
40	560	Operation Supervision & Engineering	603	0.00%	0
41	561	Load Dispatch	1,493	0.00%	0
42	562	Station Expenses	7	0.00%	0
43	563	Overhead Line Expenses	0	0.00%	0
44	564	Underground Line Expenses	0	0.00%	0
45	565	Transmission of Electricity by Others	6,077	0.00%	0
46	566	Miscellaneous Transmission Expenses	390	0.00%	0
47	567	Rents	61	0.00%	0
48		Total Operation	<u>8,631</u>		<u>0</u>
49		Maintenance			
50	568	Maintenance Supervision & Engineering	640	0.00%	0
51	569	Maintenance of Structures	19	0.00%	0
52	570	Maintenance of Station Equipment	333	0.00%	0
53	571	Maintenance of Overhead Lines	2,456	0.00%	0
54	572	Maintenance of Underground Lines	0	0.00%	0
55	573	Maintenance of Misc. Transmission Plt.	45	0.00%	0
56		Total Maintenance	<u>3,493</u>		<u>0</u>
57		Total Transmission Expenses	<u>12,124</u>		<u>0</u>

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Line No.	Account No. (A)	Account Description (B)	Total Electric [1] (C)	Distribution Allocation Factor (D)	Distribution (E)
58		Regional Marketing Expenses			
59		Operation			
60	575	Market Facilitation, Monitoring and Compliance Services	2,252	0.00%	0
61		Total Operation	<u>2,252</u>		<u>0</u>
62		Maintenance			
63	576	Maintenance of Market Operation Plant	0	0.00%	0
64		Total Maintenance	<u>0</u>		<u>0</u>
65		Total Regional Marketing Expenses	<u>2,252</u>		<u>0</u>
66		Electric Distribution Expenses			
67		Operation			
68	580	Operation Supervision & Engineering	3,915	100.00%	3,915
69	581	Load Dispatch	2,348	100.00%	2,348
70	582	Station Expenses	595	100.00%	595
71	583	Overhead Line Expenses	5,337	100.00%	5,337
72	584	Underground Line Expenses	2,210	100.00%	2,210
73	585	Street Lighting & Signal System Expenses	392	100.00%	392
74	586	Meter Expenses	6,946	100.00%	6,946
75	587	Customer Installation Expenses	176	100.00%	176
76	588	Miscellaneous Expenses	9,360	100.00%	9,360
77	589	Rents	90	100.00%	90
78		Total Operation	<u>31,369</u>		<u>31,369</u>
79		Maintenance			
80	590	Maintenance Supervision & Engineering	1,794	100.00%	1,794
81	591	Maintenance of Structures	301	100.00%	301
82	592	Maintenance of Station Equipment	7,271	100.00%	7,271
83	593	Maintenance of Overhead Lines	45,290	100.00%	45,290
84	594	Maintenance of Underground Lines	1,580	100.00%	1,580
85	595	Maintenance of Line Transformers	372	100.00%	372
86	596	Maintenance of Street Lights & Signal Sys.	1,602	100.00%	1,602
87	597	Maintenance of Meters	128	100.00%	128
88	598	Maintenance of Misc. Distribution Plt.	1,792	100.00%	1,792
89		Total Maintenance	<u>60,129</u>		<u>60,129</u>

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Line No.	Account No. (A)	Account Description (B)	Total Electric [1] (C)	Distribution Allocation Factor (D)	Distribution (E)
90		Total Distribution Expenses	<u>91,498</u>		<u>91,498</u>
91		Customer Account Expenses			
92		Operation			
93	901	Supervision	16	100.00%	16
94	902	Meter Reading Expenses	7,065	100.00%	7,065
95	903	Customer Records & Collection Expenses	10,984	100.00%	10,984
96	904	Uncollectible Accounts	1,440	100.00%	1,440
97	905	Misc. Customers Account Expenses	646	100.00%	646
98		Total Customer Account Expenses	<u>20,151</u>		<u>20,151</u>
99		Customer Service & Informational Expenses			
100		Operation			
101	907	Supervision	40	100.00%	40
102	908	Customers Assistance Expenses	393	100.00%	393
103	909	Informational & Instructional Expenses	864	100.00%	864
104	910	Misc. Customer Service & Informational Exp.	33	100.00%	33
105		Total Customer Serv. & Informational Exp.	<u>1,330</u>		<u>1,330</u>
106		Sales Expenses			
107		Operation			
108	911	Supervision	0	0.00%	0
109	912	Demonstrating & Selling Expenses	543	0.00%	0
110	913	Advertising Expenses	0	0.00%	0
111	914	Revenues from Merchandising, Jobbing & Contr. Wk.	0	0.00%	0
112	915	Cost & Exp. From Merchandising, Jobbing & Contr. Wk.	0	0.00%	0
113	916	Miscellaneous Sales Expenses	17	0.00%	0
114		Total Sales Expenses	<u>561</u>		<u>0</u>

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Line No.	Account No. (A)	Account Description (B)	Total Electric [1] (C)	Distribution Allocation Factor (D)	Distribution (E)
115		Administrative & General Expenses			
116		Operation			
117	920	Administrative & General Salaries	19,774	95.94%	18,971
118	921	Office Supplies & Expenses	7,499	95.94%	7,195
119	922	Administrative Exp. Transferred - Credit	(928)	95.94%	(891)
120	923	Outside Services Employed	10,705	95.94%	10,270
121	924	Property Insurance	1,293	95.94%	1,241
122	925	Injuries & Damages	6,883	95.94%	6,604
123	926	Employee Pensions & Benefits	19,906	95.94%	19,097
124	927	Franchise Requirements	9,015	95.94%	8,648
125	928	Regulatory Commission Expenses	3,353	95.94%	3,217
126	929	Duplicate Charges - Credit	(9,012)	95.94%	(8,646)
127	930.1	General Advertising Expenses	845	95.94%	811
128	930.2	Miscellaneous General Expenses	3,409	95.94%	3,270
129	931	Rents	6,703	95.94%	6,431
130		Total Operation	<u>79,446</u>		<u>76,219</u>
131		Maintenance			
132	935	Maintenance of General Plant	850	95.94%	816
133		Total Administrative & General Expenses	<u>80,296</u>		<u>77,035</u>
134		Depreciation & Amortization Expense			
135	403	Depreciation Expense Electric Plant	47,494	91.70%	43,550
136	403	Depreciation Expense Electric General Plant	5,075	67.08%	3,405
137	404	Amortization Expense Electric Intangible Plt.	1,404	66.22%	929
138		Total Depreciation & Amortization Expense	<u>53,973</u>		<u>47,884</u>
139	407.3	Regulatory Debits	0	0.00%	0
140	408	Taxes Other Than Income Taxes	<u>41,727</u>		<u>40,814</u>
141		Operating Expenses Before Income Taxes	1,076,640		278,711
142		Operating Income Before Income Taxes	<u>74,341</u>		<u>85,974</u>

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Line No.	Account No. (A)	Account Description (B)	Total Electric [1] (C)	Distribution Allocation Factor (D)	Distribution (E)
143		Income Taxes			
144	409	Income Taxes (Federal)	(32,803)		
145	409	Income Taxes (State)	(1,463)		
146	410.1	Provision for Deferred Income Taxes	135,104		
147	411.1	Less Provision for Deferred Income Taxes	100,519		
148	411.4	Investment Tax Credit Adj. - Net	0		
149		Total Income Taxes	<u>319</u>		
150		Total Operating Expenses	<u>1,076,959</u>		
151		Net Utility Operating Income	<u>\$ 74,021</u>		To Schedule C-4, Col. (G)

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Line No.	Account No. (A)	Account Description (B)	Reference (F)
1		Operating Revenues	
2	440	Residential Sales	
3	442	Small (Commercial) Sales	
4	442	Large (Industrial) Sales	
5	444	Public Street & Highway Lighting	
6	445	Other Sales to Public Authorities	
7	446	Sales to Railroads and Railways	
8	448	Interdepartmental Sales	
9		Total Sales to Ultimate Customers	
10	447	Sales for Resale	
11		Total Sales of Electricity	
12	449.1	Less: Provision for Rate Refund	
13		Total Sales Net of Provisions for Rate Refund	
14	450	Forfeited Discounts	
15	451	Miscellaneous Service Revenues	
16	453	Sales of Waste and Water Power	
17	454	Rent from Electric Property	
18	455	Interdepartmental Rent	
19	456	Other Electric Revenues	
20		Total Other Operating Revenues	
21		Total Electric Operating Revenues	
22		Electric Power Production Expenses	
23		Other Power Generation	
24		Operation	
25	546	Operation Supervision & Engineering	FERC Form 1
26	547	Fuel	FERC Form 1
27		Total Operation	
28		Maintenance	
29	553	Maintenance of Generating and Electric Plant	FERC Form 1
30		Total Maintenance	
31		Total Other Power Generation	

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Line No.	Account No. (A)	Account Description (B)	Reference (F)
32		Other Power Supply Expenses	
33	555	Purchased Power	FERC Form 1
34	556	System Control & Load Dispatch	FERC Form 1
35	557	Other Expenses	FERC Form 1
36		Total Other Power Supply Expenses	
37		Total Power Production Expenses	
38		Electric Transmission Expenses	
39		Operation	
40	560	Operation Supervision & Engineering	FERC Form 1
41	561	Load Dispatch	FERC Form 1
42	562	Station Expenses	FERC Form 1
43	563	Overhead Line Expenses	FERC Form 1
44	564	Underground Line Expenses	FERC Form 1
45	565	Transmission of Electricity by Others	FERC Form 1
46	566	Miscellaneous Transmission Expenses	FERC Form 1
47	567	Rents	FERC Form 1
48		Total Operation	
49		Maintenance	
50	568	Maintenance Supervision & Engineering	FERC Form 1
51	569	Maintenance of Structures	FERC Form 1
52	570	Maintenance of Station Equipment	FERC Form 1
53	571	Maintenance of Overhead Lines	FERC Form 1
54	572	Maintenance of Underground Lines	FERC Form 1
55	573	Maintenance of Misc. Transmission Plt.	FERC Form 1
56		Total Maintenance	
57		Total Transmission Expenses	

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Line No.	Account No. (A)	Account Description (B)	Reference (F)
58		Regional Marketing Expenses	
59		Operation	
60	575	Market Facilitation, Monitoring and Compliance Services	FERC Form 1
61		Total Operation	
62		Maintenance	
63	576	Maintenance of Market Operation Plant	FERC Form 1
64		Total Maintenance	
65		Total Regional Marketing Expenses	
66		Electric Distribution Expenses	
67		Operation	
68	580	Operation Supervision & Engineering	FERC Form 1
69	581	Load Dispatch	FERC Form 1
70	582	Station Expenses	FERC Form 1
71	583	Overhead Line Expenses	FERC Form 1
72	584	Underground Line Expenses	FERC Form 1
73	585	Street Lighting & Signal System Expenses	FERC Form 1
74	586	Meter Expenses	FERC Form 1
75	587	Customer Installation Expenses	FERC Form 1
76	588	Miscellaneous Expenses	FERC Form 1
77	589	Rents	FERC Form 1
78		Total Operation	
79		Maintenance	
80	590	Maintenance Supervision & Engineering	FERC Form 1
81	591	Maintenance of Structures	FERC Form 1
82	592	Maintenance of Station Equipment	FERC Form 1
83	593	Maintenance of Overhead Lines	FERC Form 1
84	594	Maintenance of Underground Lines	FERC Form 1
85	595	Maintenance of Line Transformers	FERC Form 1
86	596	Maintenance of Street Lights & Signal Sys.	FERC Form 1
87	597	Maintenance of Meters	FERC Form 1
88	598	Maintenance of Misc. Distribution Plt.	FERC Form 1
89		Total Maintenance	

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Line No.	Account No. (A)	Account Description (B)	Reference (F)
90		Total Distribution Expenses	
91		Customer Account Expenses	
92		Operation	
93	901	Supervision	FERC Form 1
94	902	Meter Reading Expenses	FERC Form 1
95	903	Customer Records & Collection Expenses	FERC Form 1
96	904	Uncollectible Accounts	FERC Form 1
97	905	Misc. Customers Account Expenses	FERC Form 1
98		Total Customer Account Expenses	
99		Customer Service & Informational Expenses	
100		Operation	
101	907	Supervision	FERC Form 1
102	908	Customers Assistance Expenses	FERC Form 1
103	909	Informational & Instructional Expenses	FERC Form 1
104	910	Misc. Customer Service & Informational Exp.	FERC Form 1
105		Total Customer Serv. & Informational Exp.	
106		Sales Expenses	
107		Operation	
108	911	Supervision	FERC Form 1
109	912	Demonstrating & Selling Expenses	FERC Form 1
110	913	Advertising Expenses	FERC Form 1
111	914	Revenues from Merchandising, Jobbing & Contr. Wk.	FERC Form 1
112	915	Cost & Exp. From Merchandising, Jobbing & Contr. Wk.	FERC Form 1
113	916	Miscellaneous Sales Expenses	FERC Form 1
114		Total Sales Expenses	

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Line No.	Account No. (A)	Account Description (B)	Reference (F)
115		Administrative & General Expenses	
116		Operation	
117	920	Administrative & General Salaries	WPA-5b, Col. (E), Line 38
118	921	Office Supplies & Expenses	WPA-5b, Col. (E), Line 38
119	922	Administrative Exp. Transferred - Credit	WPA-5b, Col. (E), Line 38
120	923	Outside Services Employed	WPA-5b, Col. (E), Line 38
121	924	Property Insurance	WPA-5b, Col. (E), Line 38
122	925	Injuries & Damages	WPA-5b, Col. (E), Line 38
123	926	Employee Pensions & Benefits	WPA-5b, Col. (E), Line 38
124	927	Franchise Requirements	WPA-5b, Col. (E), Line 38
125	928	Regulatory Commission Expenses	WPA-5b, Col. (E), Line 38
126	929	Duplicate Charges - Credit	WPA-5b, Col. (E), Line 38
127	930.1	General Advertising Expenses	WPA-5b, Col. (E), Line 38
128	930.2	Miscellaneous General Expenses	WPA-5b, Col. (E), Line 38
129	931	Rents	WPA-5b, Col. (E), Line 38
130		Total Operation	
131		Maintenance	
132	935	Maintenance of General Plant	WPA-5b, Col. (E), Line 38
133		Total Administrative & General Expenses	
134		Depreciation & Amortization Expense	
135	403	Depreciation Expense Electric Plant	Sch. C-12, Col. (H), Line 4
136	403	Depreciation Expense Electric General Plant	Sch. C-12, Col. (H), Line 5
137	404	Amortization Expense Electric Intangible Plt.	Sch. C-12, Col. (H), Line 1
138		Total Depreciation & Amortization Expense	
139	407.3	Regulatory Debits	
140	408	Taxes Other Than Income Taxes	Sch. C-18, Col. (H), Line 19
141		Operating Expenses Before Income Taxes	
142		Operating Income Before Income Taxes	

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Line No.	Account No. (A)	Account Description (B)	Reference (F)
143		Income Taxes	
144	409	Income Taxes (Federal)	
145	409	Income Taxes (State)	
146	410.1	Provision for Deferred Income Taxes	
147	411.1	Less Provision for Deferred Income Taxes	
148	411.4	Investment Tax Credit Adj. - Net	
149		Total Income Taxes	
150		Total Operating Expenses	
151		Net Utility Operating Income	

AmerenIP
Income Taxes
For the Twelve Months Ended December 31, 2006

Line No.	Description (A)	- Electric- (B)	- Purchase Accounting- (C)	- Sub-Total - Electric & P/A (D)
1	Net Utility Operating Income	\$ 55,662,484	\$ 43,066,391	\$ 98,728,875
2	Net Other (Income) and Deductions	-	-	-
3	Net Interest Charges	62,389,953	(13,618,945)	48,771,008
4	Net Income/(Loss)	(6,727,469)	56,685,336	49,957,867
	Add			-
5	Current Income Taxes	(34,265,629)	(7,385,894)	(41,651,523)
6	Deferred Income Taxes - Net	34,585,073	38,036,162	72,621,235
7	Total Income Tax Expense	319,444	30,650,268	30,969,712
8	PRE-TAX INCOME	(6,408,025)	87,335,604	80,927,579
	Tax Additions			
9	Disallowance of Meals	21,921	-	21,921
10	Lobbying Expenses	1,447,264	-	1,447,264
11	Penalties	40,566	-	40,566
12	Country Club Dues	300	-	300
13	Charitable Contributions	7,500,000	-	7,500,000
14	FAS 106 Book/Tax (OPEB)	23,659,519	628,903	24,288,422
15	Changes in Uncollectible Accounts	-	-	-
16	FAS 106 Book/Tax Capitalized (OPEB)	-	4,572,861	4,572,861
17	715(b) Purchase Accounting	-	7,201,378	7,201,378
18	Changes in Injuries and Damages	-	-	-
19	Deferred Compensation	2,688	-	2,688
20	Changes in Legal and Reserve Expenses	-	-	-
21	Gas Rate Case Expense	-	-	-
22	Payroll Tax Adjustment	739,564	-	739,564
23	Pension Expense Allowed/Disallowed	16,119,784	-	16,119,784

AmerenIP
Income Taxes
For the Twelve Months Ended December 31, 2006

Line No.	Description (A)	- Electric- (B)	- Purchase Accounting- (C)	- Sub-Total - Electric & P/A (D)
24	Purchased Gas Adjustment	-	-	-
25	Total Tax Additions	<u>49,531,606</u>	<u>12,403,142</u>	<u>61,934,748</u>
	Tax Deductions			
26	Company Owned Life Insurance	328	-	328
27	Book Depreciation and Amortization	81,533,689	-	81,533,689
28	Changes in Legal and Reserve Expenses	12,168	-	12,168
29	Changes in Injuries and Damages	3,738,791	-	3,738,791
30	Asset Retirement Obligation	84,698	-	84,698
31	Changes in Uncollectible Accounts	4,737,742	-	4,737,742
32	Indirect Overheads	15,629,208	-	15,629,208
33	Electric Rate Case Expense	1,371,244	-	1,371,244
34	715(a) Purchase Accounting	-	2,754,171	2,754,171
35	715(c) Purchase Accounting	-	55,766,102	55,766,102
36	715(d) Purchase Accounting	-	14,840,284	14,840,284
37	715(e) Purchase Accounting	-	11,135,514	11,135,514
38	Pension Expense Allowed/Disallowed	-	1,743,328	1,743,328
39	Total Tax Deductions	<u>107,107,868</u>	<u>86,239,399</u>	<u>193,347,267</u>
40	Total Deductions	<u>(57,576,262)</u>	<u>(73,836,257)</u>	<u>(131,412,519)</u>
41	Federal Taxable Income/(Loss)	<u>(63,984,287)</u>	<u>13,499,347</u>	<u>(50,484,940)</u>
42	Bonus Modification	<u>(1,537,225)</u>	-	<u>(1,537,225)</u>
43	State Taxable Income/(Loss)	<u>(65,521,512)</u>	<u>13,499,347</u>	<u>(52,022,165)</u>
	Federal Income Tax			
44	Federal Income Tax @ 35%	(22,394,500)	4,724,771	(17,669,729)
45	Tax Return & Other Adjustments	(10,408,276)	(9,876,242)	(20,284,518)
46	Total Federal Income Tax	<u>(32,802,776)</u>	<u>(5,151,471)</u>	<u>(37,954,247)</u>
	State Income Tax			
47	Illinois Income Tax @ 7.3%	-	-	-

AmerenIP
Income Taxes
For the Twelve Months Ended December 31, 2006

Line No.	Description (A)	- Electric- (B)	- Purchase Accounting- (C)	- Sub-Total - Electric & P/A (D)
48	Tax Return & Other Adjustments	(1,462,853)	(2,234,423)	(3,697,276)
49	Total State Income Tax	<u>(1,462,853)</u>	<u>(2,234,423)</u>	<u>(3,697,276)</u>
50	Total Current Income Taxes	<u>(34,265,629)</u>	<u>(7,385,894)</u>	<u>(41,651,523)</u>
	Federal Deferred Income Taxes			
51	Federal Income Tax @ 32.4%	19,143,859	23,922,947	43,066,806
52	NOL - Federal	1,100,587		1,100,587
53	Federal Adjustments	12,231,180	6,497,476	18,728,656
54	Total Federal Deferred Income Taxes	<u>32,475,626</u>	<u>30,420,423</u>	<u>62,896,049</u>
	State Deferred Income Taxes			
55	Illinois Income Tax @ 7.3%	4,313,276	5,390,046	9,703,324
56	NOL - State	(3,144,535)		(3,144,535)
57	State Adjustments	940,704	2,225,692	3,166,396
58	Total State Deferred Income Taxes	<u>2,109,445</u>	<u>7,615,738</u>	<u>9,725,185</u>
59	Total Deferred Income Taxes	34,585,071	38,036,161	72,621,234
60	Total Provision for Income Taxes	<u>\$ 319,442</u>	<u>\$ 30,650,267</u>	<u>\$ 30,969,711</u>

AmerenIP
State Income Taxes
For the Twelve Months Ended December 31, 2006

<u>Line No.</u>	<u>Part No.</u>	<u>Description</u>
		(A)
1	1), 2)	The Company operates entirely within the State of Illinois. Therefore, the Company is using statutory state income tax rates to calculate its state income tax liability.

AmerenIP
Consolidated Federal Income Tax Return
For the Twelve Months Ended December 31, 2006

Line No.	Description
	(A)
1	After 9/30/04, Illinois Power is included in Ameren's consolidated tax group. Illinois Power calculates its own tax
2	under the separate return approach and reimburses Ameren for such amount.

AmerenIP
Deferred Income Tax Expense
For the Twelve Months Ended December 31, 2006

Line No.	Deferred Tax Items (A)	- Electric- (B)	Purchase Accounting (C)	Sub Total Electric & P/A (D)
Tax Additions				
1	Charitable Contributions	\$ 7,500,000	\$ -	\$ 7,500,000
2	FAS 106 BOOK/TAX (OPEB)	23,659,519	628,903	24,288,422
3	Changes in Uncollectible Accounts	-	-	-
4	420(b) FAS 106 (OPEB) Capitalized	-	4,572,861	4,572,861
5	715(b) Purchase Accounting	-	7,201,378	7,201,378
6	Changes in Injuries and Damages	-	-	-
7	Deferred Compensation	2,688	-	2,688
8	Changes in Legal and Reserve Expenses	-	-	-
9	Gas Rate Case Expense	-	-	-
10	Payroll Tax Adjustment	739,564	-	739,564
11	Pension Expense Allowed/Disallowed	16,119,784	-	16,119,784
12	Purchased Gas Adjustment	-	-	-
13	Total Tax Additions	48,021,555	12,403,142	60,424,697
Tax Deductions				
14	Plant Temporary Difference	81,533,689	-	81,533,689
15	Changes in Legal and Reserve Expenses	12,168	-	12,168
16	Changes in Injuries and Damages	3,738,791	-	3,738,791
17	Asset Retirement Obligation	84,698	-	84,698
18	Changes in Uncollectible Accounts	4,737,742	-	4,737,742
19	Indirect Overheads	15,629,208	-	15,629,208
20	Electric Rate Case Expense	1,371,244	-	1,371,244
21	715(a) Purchase Accounting	-	2,754,171	2,754,171
22	715(c) Purchase Accounting	-	55,766,102	55,766,102
23	715(d) Purchase Accounting	-	14,840,284	14,840,284
24	715(e) Purchase Accounting	-	11,135,514	11,135,514
25	Pension Expense Allowed/Disallowed	-	1,743,328	1,743,328
26	Total Tax Deductions	107,107,540	86,239,399	193,346,939
27	Total Deductions	59,085,985	73,836,257	132,922,242
28	Federal Deferred Tax @ 32.4%	19,143,859	23,922,947	43,066,806
29	State Deferred Tax @ 7.3%	4,313,277	5,390,047	9,703,324
30	2006 Deferred Tax	23,457,136	29,312,994	52,770,130

AmerenIP
Deferred Income Tax Expense
 For the Twelve Months Ended December 31, 2006

Line No.	Deferred Tax Items (A)	- Electric- (B)	Purchase Accounting (C)	Sub Total Electric & P/A (D)
31	NOL - State	(3,144,535)	-	(3,144,535)
32	NOL - Federal	1,100,587	-	1,100,587
33	Other Return & Adjustments - Fed	12,231,180	6,497,476	18,728,656
34	Other Return & Adjustments - State	940,704	2,225,692	3,166,396
35	Total Deferred Tax	<u>\$ 34,585,072</u>	<u>\$ 38,036,162</u>	<u>\$ 72,621,234</u>

AmerenIP
Differences Between Book and Tax Depreciation
As of December 31, 2006
(\$000s)

Line No.	Description (A)	Federal Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
1	Automobiles	\$ 7,771,818	\$ (366,811)	\$ 8,138,629	\$ 2,816,793	\$ (172,533)	\$ 2,644,260
2	Combustion Turbine Production	81,541	(150,670)	232,211	12,647	62,757	75,404
3	Combustion Turbine Land & Rights	-	-	-	-	-	-
4	Distribution	80,543,069	41,970,958	38,572,111	12,487,169	51,720	12,538,889
5	Distribution Land & Rights	354,098	(1,780)	355,878	115,070	804	115,874
6	General Plant Land & Rights	270	16,997	(16,727)	(11,636)	6,170	(5,466)
7	Heavy Trucks	-	-	-	-	-	-
8	Intangible Plant	3,172,041	1,431,483	1,740,558	190,334	375,244	565,578
9	Land Improvements	-	-	-	-	-	-
10	Leasehold Improvements	-	-	-	-	-	-
11	Light Trucks	-	-	-	-	-	-
12	Misc Tools & Equipment	1,541,954	387,761	1,154,193	375,280	(170)	375,110
13	Office Furniture & Equipment	26,213,547	3,294,583	22,918,964	7,604,118	(157,052)	7,447,066
14	Power-Operated Equipment	146,966	134,703	12,263	9,144	(5,142)	4,002
15	Property Held for Future Use	-	1,707	(1,707)	(425)	(125)	(550)
16	Structures	1,622,925	1,611,312	11,613	(41,670)	45,528	3,858
17	Trailers	-	-	-	-	-	-
18	Transmission	9,632,092	4,811,335	4,820,757	1,567,975	(1,587)	1,566,388
19	Transmission Land & Rights	161,639	-	161,639	52,517	-	52,517
20	Total Electric	\$ 131,241,960	\$ 53,141,578	\$ 78,100,382	\$ 25,177,316	\$ 205,614	\$ 25,382,930

Line No.	Description (A)	Illinois Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
21	Automobiles	\$ 7,785,420	\$ (353,209)	\$ 8,138,629	\$ 622,975	\$ (38,300)	\$ 584,675
22	Combustion Turbine Production	83,024	(149,188)	232,212	2,680	14,004	16,684
23	Combustion Turbine Land & Rights	-	-	-	-	-	-
24	Distribution	83,477,735	44,905,624	38,572,111	2,844,524	(16,953)	2,827,571

AmerenIP
Differences Between Book and Tax Depreciation
As of December 31, 2006
(\$000s)

Line No.	Description (A)	Federal Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
25	Distribution Land & Rights	354,098	(1,780)	355,878	25,430	178	25,608
26	General Plant Land & Rights	270	16,997	(16,727)	(2,572)	1,364	(1,208)
27	Heavy Trucks	-	-	-	-	-	-
28	Intangible Plant	3,172,041	1,431,483	1,740,558	42,062	82,925	124,987
29	Land Improvements	-	-	-	-	-	-
30	Leasehold Improvements	-	-	-	-	-	-
31	Light Trucks	-	-	-	-	-	-
32	Misc Tools & Equipment	1,549,023	394,831	1,154,192	83,187	(126)	83,061
33	Office Furniture & Equipment	26,266,179	3,347,214	22,918,965	1,682,024	(35,261)	1,646,763
34	Power-Operated Equipment	146,966	134,703	12,263	2,021	(1,136)	885
35	Property Held for Future Use	-	1,707	(1,707)	(94)	(28)	(122)
36	Structures	1,622,925	1,611,312	11,613	(9,209)	10,061	852
37	Trailers	-	-	-	-	-	-
38	Transmission	10,415,339	5,594,583	4,820,756	367,468	(7,687)	359,781
39	Transmission Land & Rights	161,639	-	161,639	11,606	-	11,606
40	Total Electric	<u>\$ 135,034,659</u>	<u>\$ 56,934,277</u>	<u>\$ 78,100,382</u>	<u>\$ 5,672,102</u>	<u>\$ 9,041</u>	<u>\$ 5,681,143</u>

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

<u>Line No.</u>	<u>Description</u> (A)	<u>Tax Rate</u> (B)	<u>Amount</u> (C)	<u>Reference</u> (D)
1	Original Cost Rate Base		\$ 1,337,703	Sch. B-1, Col. (E), Line 51
2	Weighted Cost of Debt		<u>3.13%</u>	WPC-5.4, Col. (E), Lines 1 through 3
3	Synchronized Interest		41,843	Line 1 x Line 2

AmerenIP
Workpaper Supporting Interest Synchronization
 For the Twelve Months Ended December 31, 2006

<u>Line No.</u>	<u>Type of Capital</u> (A)	<u>Amount</u> (B)	<u>Proportion of Total</u> (C)	<u>Cost of Each Type</u> (D)	<u>Cost</u> (E)
1	Long Term Debt (includes NF Lease)	\$ 707,321,274	34.537%	7.136%	2.465%
2	TFTN	171,533,494	8.376%	6.027%	0.505%
3	Short Term Debt	47,106,782	2.300%	6.890%	0.158%
4	Preferred Stock	45,786,945	2.236%	5.010%	0.112%
5	Common Stock	1,076,286,905	52.552%	11.000%	5.781%
6	Total	<u>\$ 2,048,035,400</u>	<u>100.000%</u>		<u>9.021%</u>

AmerenIP
Social and Service Club Membership Dues
 For the Twelve Months Ended December 31,
 (\$000s)

First Revised Schedule C-6
 Sponsored By: R. D. Stafford
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Line No.	Account No. (A)	Payee (B)	Purpose and Nature of the Organization (C)	Total Company	
				2003	2004
1	930200	Various	Various Social and Service Club Membership Dues		
2	930207	Leadership Council	Economic Development Organization	\$ 2	\$ 2
3	930207	Growth Assoc. Southwestern Il.	Chamber of Commerce and Economic Development Organization	2	1
4	930207	Downtown Decatur Council	Organization dedicated to the growth of Downtown Decatur	1	1
5	930207	Edwardsville	Economic Development Organization	-	1
6	930207	Galesburg Regional Ed Corp	Economic Development Organization	-	-
7	930207	RCC Foundation	Extension of Richland Community College to provide services outside of the College's budget	-	-
8	930207	Jacksonville Regional Ed Corp	Economic Development Organization	-	2
9	930207	Vandalia Main Street Program	Dedicated to revitalizing the downtown area	-	-
10	930207	Points of Light Foundation	Advocates community service	-	-
11		Items < \$1,000		6	4
12			Total	<u>\$ 11</u>	<u>\$ 10</u>

NOTE:

Account 426 is a below-the-line account and is not included in the test year operating expense. Therefore, the Company is not showing a test year jurisdictional pro forma at proposed rates.

AmerenIP
Social and Service Club Membership Dues
 For the Twelve Months Ended December 31,
 (\$000s)

Line No.	Account No. (A)	Payee (B)	Purpose and Nature of the Organization (C)	y - Electric	
				2005	2006
1	930200	Various	Various Social and Service Club Membership Dues	\$ 4	\$ 17
2	930207	Leadership Council	Economic Development Organization		
3	930207	Growth Assoc. Southwestern Il.	Chamber of Commerce and Economic Development Organization		
4	930207	Downtown Decatur Council	Organization dedicated to the growth of Downtown Decatur		
5	930207	Edwardsville	Economic Development Organization		
6	930207	Galesburg Regional Ed Corp	Economic Development Organization		
7	930207	RCC Foundation	Extension of Richland Community College to provide services outside of the College's budget		
8	930207	Jacksonville Regional Ed Corp	Economic Development Organization		
9	930207	Vandalia Main Street Program	Dedicated to revitalizing the downtown area		
10	930207	Points of Light Foundation	Advocates community service		
11		Items < \$1,000			
12			Total	<u>\$ 4</u>	<u>\$ 17</u>

NOTE:

Account 426 is a below-the-line account and is not included in the test year operating expense. Therefore, the Company is not showing a test year jurisdictional pro forma at proposed rates.

AmerenIP
Social and Service Club Membership Dues
 For the Twelve Months Ended December 31,
 (\$000s)

First Revised Schedule C-6
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Line No.	Account No. (A)	Payee (B)	Purpose and Nature of the Organization (C)	<u>Electric Distribution</u>
				2006 (G)
				Allocation Factor 95.94% Source: WPA-5b, Col. (E), line 38
1	930200	Various	Various Social and Service Club Membership Dues	16
2	930207	Leadership Council	Economic Development Organization	
3	930207	Growth Assoc. Southwestern Il.	Chamber of Commerce and Economic Development Organization	
4	930207	Downtown Decatur Council	Organization dedicated to the growth of Downtown Decatur	
5	930207	Edwardsville	Economic Development Organization	
6	930207	Galesburg Regional Ed Corp	Economic Development Organization	
7	930207	RCC Foundation	Extension of Richland Community College to provide services outside of the College's budget	
8	930207	Jacksonville Regional Ed Corp	Economic Development Organization	
9	930207	Vandalia Main Street Program	Dedicated to revitalizing the downtown area	
10	930207	Points of Light Foundation	Advocates community service	
11		Items < \$1,000		
12			Total	<u>\$ 16</u>

NOTE:

Account 426 is a below-the-line account and is not included in the test year operating expense. Therefore, the Company is not showing a test year jurisdictional pro forma at proposed rates.

AmerenIP
Industry Association Dues
 Twelve Months Ending December 31,
 (\$000s)

First Revised Schedule C-6.1
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Line No.	Account No. (A)	Description (B)	Payee (C)	Total Electric				Electric Distribution (H)
				2003 (D)	2004 (E)	2005 (F)	2006 (G)	
								Allocation Factor 95.94%
								Source: WPA-5b, Col. (E), line 38
1	930.2	Industry Association Dues		\$ 149	\$ 120	\$ 120	\$ 471	\$ 452

NOTES

[1] The Company did not have any individual payees over \$250,000

AmerenIP
Industry Association Dues
Twelve Months Ending December 31,
(\$000s)

<u>Line No.</u>	<u>Account No.</u> (A)	<u>Description</u> (B)	<u>Purpose and Nature of the Organization</u> (I)
1	930.2	Industry Association Dues	Various

NOTES

[1] The Company did not have any individual payees on

AmerenIP
Expenses for Outside Professional Services
 For the Twelve Months Ending December 31,
 (\$000s)

First Revised Schedule C-6.2
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Line No.	Account No.	Payee	Purpose and Nature of the Organization	Total Company		
				2003	2004	2005
	(A)	(B)	(C)	(D)	(E)	(F)
1	923	L. ALTENBAUMER	Other Services	\$ -	\$ 271	\$ -
2	923	ARTHUR ANDERSEN LLP	Auditing	-	-	-
3	923	BANK OF NEW YORK	Financing and Related Services	116	74	-
4	923	BOGGS, BOGGS & BATES	Legal Services	145	-	-
5	923	BURROUGHS, HEPLER, & ASSOCIATES	Legal Services	876	400	-
6	923	COTE SOFTWARE SOLUTIONS LLC	IT	70	-	-
7	923	DELOITTE CONSULTING	Accounting and Tax Services	119	-	-
8	923	DEUTSCHE BANK	Financing and Related Services	-	89	-
9	923	DIVERSIFIED SERVICES NETWORK I	IT	73	-	-
10	923	ED DOAK	Office Lease/Bldg Maintenance	-	62	-
11	923	DORGAN MCPIKE & ASSOC LTD	Legal Services	75	-	-
12	923	ELECTRICAL SERVICE CO	Other Services	75	-	-
13	923	GOULD & RATNER	Legal Services	22	-	-
14	923	HARKINS CUNNINGHAM LLP	Legal Services	-	105	-
15	923	IRIS CONSULTING CORPORATION	IT	238	-	-
16	923	JACKSON LEWIS LLP	Legal Services	105	-	-
17	923	JOHNNY'S DELIVERY SERVICE	Office/Furniture moving	183	97	-
18	923	LACOSTA INC	Janitorial Services	374	299	-
19	923	LEVI RAY & SHOUP INC	IT	712	98	-
20	923	MASKE'S ORGANIC GARDENING	Lawn Care	-	-	-
21	923	MCINTIRE ENTERPRISES INC	IT	85	134	-
22	923	NIMS ASSOCIATES INC	IT	544	-	-
23	923	PERFECT WINDOW CLEANERS INC	Janitorial Services	51	-	-
24	923	PRICEWATERHOUSECOOPERS LLP	Auditing	437	488	-
25	923	SAMUELS, MILLER, SCHROEDER, JA	Legal Services	-	76	-
26	923	SCHIFF HARDIN LLP	Legal Services	65	588	-
27	923	SEYFARTH SHAW	Legal Services	70	-	-
28	923	STANDARD & POORS RATINGS GROUP	Credit Rating Services	-	73	-
29	923	TEK SYSTEMS	IT	346	-	-
30	923	VALCOM	Computer training	153	58	-
31	923	VERIZON	Telecommunications	258	60	-
32	923	WACKENHUT CORPORATION	Other Services	207	254	-
33	923	WILLIAM J HARTE LTD	Other Services	80	-	-
34	923	OTHER	Miscellaneous	924	484	-
35	923	ACCENTURE	INFORMATION TECHNOLOGY			

AmerenIP
Expenses for Outside Professional Services
 For the Twelve Months Ending December 31,
 (\$000s)

First Revised Schedule C-6.2
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Line No.	Account No. (A)	Payee (B)	Purpose and Nature of the Organization (C)	Total Company		
				2003 (D)	2004 (E)	2005 (F)
36	923	CORPORATE CLAIMS MGM	LEGAL			496
37	923	ERNST & YOUNG LLP	ACCOUNTING			231
38	923	FORTEGRA INC	OTHER CONSULTING			55
39	923	GARTNER GROUP INC	INFORMATION TECHNOLOGY			64
40	923	HEWITT ASSOCIATES LL	OTHER CONSULTING			218
41	923	ITRON INC	INFORMATION TECHNOLOGY			
42	923	LAZARD FRERES & CO L	FINANCIAL			
43	923	LODESTAR CORP	OTHER CONSULTING			
44	923	MANPOWER	TEMPORARY STAFFING			317
45	923	MC KINSEY COMPANY	OTHER CONSULTING			69
46	923	MERCER HUMAN RESOURCES	OTHER CONSULTING			59
47	923	ORACLE CORP	INFORMATION TECHNOLOGY			
48	923	SUNGARD AVAILABILITY	INFORMATION TECHNOLOGY			194
49	923	TOWERS PERRIN	OTHER CONSULTING			85
50	923	THE STRUCTURE GROUP	OTHER CONSULTING			
51	923	ALL OTHER ITEMS UNDER 50,000	VARIOUS			9,493
35		TOTAL		<u>6,403</u>	<u>3,711</u>	<u>11,426</u>
36		LESS AMOUNTS ALLOCATED TO GAS				
37		ELECTRIC AMOUNTS				

AmerenIP
Expenses for Outside Professional Services
 For the Twelve Months Ending December 31,
 (\$000s)

First Revised Schedule C-6.2
 Sponsored By: R. D. Stafford
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Line No.	Account No. (A)	Payee (B)	Purpose and Nature of the Organization (C)	2006 (G)	Electric Distribution (H)
					Allocation Factor 95.94% Source: WPA-5b, Col. (E), line 38
1	923	L. ALTENBAUMER	Other Services	\$ -	
2	923	ARTHUR ANDERSEN LLP	Auditing		
3	923	BANK OF NEW YORK	Financing and Related Services		
4	923	BOGGS, BOGGS & BATES	Legal Services		
5	923	BURROUGHS, HEPLER, & ASSOCIATES	Legal Services		
6	923	COTE SOFTWARE SOLUTIONS LLC	IT		
7	923	DELOITTE CONSULTING	Accounting and Tax Services		
8	923	DEUTSCHE BANK	Financing and Related Services		
9	923	DIVERSIFIED SERVICES NETWORK I	IT		
10	923	ED DOAK	Office Lease/Bldg Maintenance		
11	923	DORGAN MCPIKE & ASSOC LTD	Legal Services		
12	923	ELECTRICAL SERVICE CO	Other Services		
13	923	GOULD & RATNER	Legal Services		
14	923	HARKINS CUNNINGHAM LLP	Legal Services		
15	923	IRIS CONSULTING CORPORATION	IT		
16	923	JACKSON LEWIS LLP	Legal Services		
17	923	JOHNNY'S DELIVERY SERVICE	Office/Furniture moving		
18	923	LACOSTA INC	Janitorial Services		
19	923	LEVI RAY & SHOUP INC	IT		
20	923	MASKE'S ORGANIC GARDENING	Lawn Care		
21	923	MCINTIRE ENTERPRISES INC	IT		
22	923	NIMS ASSOCIATES INC	IT		
23	923	PERFECT WINDOW CLEANERS INC	Janitorial Services		
24	923	PRICEWATERHOUSECOOPERS LLP	Auditing		
25	923	SAMUELS, MILLER, SCHROEDER, JA	Legal Services		
26	923	SCHIFF HARDIN LLP	Legal Services		
27	923	SEYFARTH SHAW	Legal Services		
28	923	STANDARD & POORS RATINGS GROUP	Credit Rating Services		
29	923	TEK SYSTEMS	IT		
30	923	VALCOM	Computer training		
31	923	VERIZON	Telecommunications		
32	923	WACKENHUT CORPORATION	Other Services		
33	923	WILLIAM J HARTE LTD	Other Services		
34	923	OTHER	Miscellaneous		
35	923	ACCENTURE	INFORMATION TECHNOLOGY		

AmerenIP
Expenses for Outside Professional Services
 For the Twelve Months Ending December 31,
 (\$000s)

First Revised Schedule C-6.2
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Line No.	Account No. (A)	Payee (B)	Purpose and Nature of the Organization (C)	2006 (G)	Electric Distribution (H)
36	923	CORPORATE CLAIMS MGM	LEGAL	530	
37	923	ERNST & YOUNG LLP	ACCOUNTING	127	
38	923	FORTEGRA INC	OTHER CONSULTING		
39	923	GARTNER GROUP INC	INFORMATION TECHNOLOGY		
40	923	HEWITT ASSOCIATES LL	OTHER CONSULTING	260	
41	923	ITRON INC	INFORMATION TECHNOLOGY	51	
42	923	LAZARD FRERES & CO L	FINANCIAL	127	
43	923	LODESTAR CORP	OTHER CONSULTING	52	
44	923	MANPOWER	TEMPORARY STAFFING	516	
45	923	MC KINSEY COMPANY	OTHER CONSULTING		
46	923	MERCER HUMAN RESOURCES	OTHER CONSULTING		
47	923	ORACLE CORP	INFORMATION TECHNOLOGY	62	
48	923	SUNGARD AVAILABILITY	INFORMATION TECHNOLOGY	171	
49	923	TOWERS PERRIN	OTHER CONSULTING	129	
50	923	THE STRUCTURE GROUP	OTHER CONSULTING	53	
51	923	ALL OTHER ITEMS UNDER 50,000	VARIOUS	13,335	
35		TOTAL		<u>15,414</u>	
36		LESS AMOUNTS ALLOCATED TO GAS		(4,656)	
37		ELECTRIC AMOUNTS		<u>\$ 10,758</u>	<u>\$ 10,321</u>

AmerenIP
Charitable Contributions
For the Twelve Months Ending December 31,
(\$000s)

Line No.	Account No. (A)	Payee (B)	Total Company				Purpose and Nature of the Organization (G)
			2003 (C)	2004 (D)	2005 (E)	2006 (F)	
1	426.1	American Red Cross	\$ -	\$ -	\$ -	\$ 7	Charitable Activities
2	426.1	Associated Colleges of Ill.	71				Charitable Activities
3	426.1	Chances Entertainment					Charitable Activities
4	426.1	Community Foundation	21	10			Charitable Activities
5	426.1	Belleville East High School			5		Charitable Activities
6	426.1	Big Brothers & Big Sisters			7	16	Charitable Activities
7	426.1	Bloomington Cultural				12	Charitable Activities
8	426.1	Chamber of Commerce				14	Charitable Activities
9	426.1	Community Center			5		Charitable Activities
10	426.1	Community Relief Fund					Charitable Activities
11	426.1	Decatur Park District	15				Charitable Activities
12	426.1	Decatur Public Schools			15	5	Charitable Activities
13	426.1	Easter Seals				13	Charitable Activities
14	426.1	Economic Development Corp.	29				Charitable Activities
15	426.1	Habitat for Humanity	8		5		Charitable Activities
16	426.1	Historic Illinois	9				Charitable Activities
17	426.1	Il. Military Family Relief Fund	5				Charitable Activities
18	426.1	Illinois Prairie				8	Charitable Activities
19	426.1	Jacksonville Public Shools	7		5		Charitable Activities
20	426.1	Krannert Center	5				Charitable Activities
21	426.1	Kewanee Schools Foundation				5	Charitable Activities
22	426.1	Millikin University	21		20		Charitable Activities
23	426.1	MLK Steering Committee	5				Charitable Activities
24	426.1	Partners in Education	5				Charitable Activities
25	426.1	Salvation Army				6	Charitable Activities
26	426.1	Southern Ill. Univ.				7	Charitable Activities
27	426.1	Timber Pointe				7	Charitable Activities
28	426.1	Town of Normal				9	Charitable Activities
29	426.1	United Way (Various)	207				Charitable Activities
30	426.1	University of Illinois	18				Charitable Activities
31	426.1	Warm Neighbors	100	100			Charitable Activities
32	426.1	Woodlawn Community			5		Charitable Activities

AmerenIP
Charitable Contributions
 For the Twelve Months Ending December 31,
 (\$000s)

Line No.	Account No. (A)	Payee (B)	Total Company				Purpose and Nature of the Organization (G)
			2003 (C)	2004 (D)	2005 (E)	2006 (F)	
1	426.1	American Red Cross	\$ -	\$ -	\$ -	\$ 7	Charitable Activities
2	426.1	Associated Colleges of Ill.	71				Charitable Activities
33	426.1	YMCA	17		7	44	Charitable Activities
34	426.1	Various					Charitable Activities
35	426.1	All Items below \$5,000	168	133	323	430	Charitable Activities
36							
37		Total	<u>\$ 711</u>	<u>\$ 243</u>	<u>\$ 396</u>	<u>\$ 584</u>	

NOTE:

Account 426 is a below-the-line account and is not included in the test year operating expense. Therefore, the Company is not showing a test year jurisdictional pro forma at

AmerenIP
**Demonstration and Selling, Advertising, and Miscellaneous Sales
 Expense**
 For the Twelve Months Ended December 31, 2006
 (\$000s)

Line No.	Account No.	Account Description	Total Company Test Year Expense (C)	Jurisdictional Allocator (D)	Jurisdictional Test Year Expense (E)	Ratemaking Adjustments (F)
	(A)	(B)				
1	909	Informational and Instructional Advertising Expenses	\$ 864	100.00%	\$ 864	\$ -
2	912	Demonstration and Selling Expenses	543	100.00%	543	(543)
3	913	Advertising Expenses	-	100.00%	-	-
4	916	Miscellaneous Sales Expenses	17	100.00%	17	(17)
5	930.1	General Advertising Expenses	845	95.94%	811	-
6		Total	<u>\$ 2,270</u>		<u>\$ 2,236</u>	<u>\$ (561)</u>

WPA-5b, Col. (E),
Line 38

WPC-8, Col. (C)

NOTE

Workpapers supporting test year expenses are available for review.

AmerenIP
**Demonstration and Selling, Advertising, and Miscellaneous Sales
 Expense**
 For the Twelve Months Ended December 31, 2006
 (\$000s)

Line No.	Account No.	Account Description	Expense included on Schedule C-1 (G) = (E) + (F)
	(A)	(B)	
1	909	Informational and Instructional Advertising Expenses	\$ 864
2	912	Demonstration and Selling Expenses	-
3	913	Advertising Expenses	-
4	916	Miscellaneous Sales Expenses	-
5	930.1	General Advertising Expenses	811
6		Total	<u>\$ 1,675</u>
			To Sch. C-1, Col. (C)

NOTE

Workpapers supporting test year expenses are available for review.

AmerenIP
Workpaper Supporting
Demonstration and Selling, Advertising, and Miscellaneous Sales Expenses
For the Twelve Months Ended December 31, 2006
(\$000s)

Line No.	Account No. (A)	Description (B)	AmerenIP - Electric (C)
1	909	Informational and Instructional Advertising	0
2	909	Newspaper Advertising	290
3	909	Television Advertising	95
4	909	Radio Advertising	356
5	909	Other Advertising	124
6	909	Sub-Total	<u>864</u>
7	912	Demonstration and Selling Expenses	<u>543</u>
8	916	Miscellaneous Sales Expenses	<u>17</u>
9	930.1	General Advertising	649
10	930.1	Institutional Advertising	196
11	930.1	Sub-Total	<u>845</u>
12		Total	<u>\$ 2,270</u> To Sch. C-8, Col. (C), Line 6

AmerenIP
Civic, Political and Related Activities
 For the Twelve Months Ended December 31, 2006
 (\$000s)

Line No.	Account No. (A)	Description (B)	Payee (C)	Total Company			
				2003 (D)	2004 (E)	2005 (F)	2006 (G)
1	426.4	Civic, Political & Related Activities	Miscellaneous	\$ 362	\$ 174	\$ 658	\$ 1,447

NOTE:

Account 426.4 is a below-the-line account and is not included in the test year operating expense. Therefore, the Company is not showing a test year jurisdictional pro forma at proposed rates.

AmerenIP
Rate Case Expense
(\$000s)

Line No.	Description (A)	Amount (B)	Reference (C)
1	Outside consultants or witnesses		
2	Asset Separation Study	\$ 86	WPC-10 Col. H, Line 2
3	Lead Lag Study	58	WPC-10 Col. H, Line 3
4	AMS Market Study	432	WPC-10 Col. H, Line 4
5	Preparation of Rate Filing Consistent with Part 285 Requirements	344	WPC-10 Col. H, Line 5
6	Ongoing Support with Rate Case	368	WPC-10 Col. H, Line 6
7	Cost of Equity Expert Witness - Direct Case & Post Filing Support	99	WPC-10 Col. H, Line 10
8	Depreciation Study	42	WPC-10 Col. H, Line 11
9	Depreciation Post Filing Support	75	WPC-10 Col. H, Line 12
10	Miscellaneous Issues	40	WPC-10 Col. H, Line 13
11	Outside legal services		
12	Case Preparation, Hearings and Briefs	581	WPC-10 Col. H, Line 17
13	Total expense	<u>\$ 2,124</u>	
14	AmerenIP Amount	708	Line 13 divided by 3
15	Unamortized Rate Case Expense at 12/31/06	1,139	WPC-10 Col. H, Line 20
16	Rate Case Expense - AmerenIP	1,847	Line 14 + Line 15
17	2 Year Amortization of Rate Case Expense	<u><u>\$ 924</u></u>	Line 16 divided by 2

AmerenIP
Workpaper Supporting Rate Case Expense
For the Twelve Months Ended December 31, 2006

First Revised WPC-10
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Line No.	Name of Outside Consulting Firm or Legal Services Firm (A)	Nature of Consulting/Legal Service Provided (B)	Estimated Fee (C)	Basis of Charge (D)
1	Outside Consultants or Witnesses			
2	Concentric Energy Advisors	Asset Separation Study	\$ 75,000	Fixed Fee
3		Lead Lag Study	50,000	Fixed Fee
4		AMS Market Study	375,000	Fixed Fee
5		Preparation of Rate Filing Consistent with Part 285 Requirements	300,000	Fixed Fee
6		Ongoing Support with Rate Case	320,000	T&M
7	Foster Associates	Cost of Equity Expert Witness		
8		Filing Preparation	100,000	Fixed Fee
9		Post Filing Support	96,600	T&M
10		Sub-Total	196,600	Fixed Fee
11	Gannett Fleming	Depreciation Study	37,800	Fixed Fee
12		Post Filing Support	67,500	Fixed Fee
13	Other Rebuttal Witnesses	Miscellaneous Rebuttal Issues	80,000	T&M
14		Climatologist	40,000	T&M
15		Energy Efficiency	40,000	T&M
16	Outside Legal Services			
17	Jones Day Reavis & Pogue	Case Preparation, Hearings, and Briefs	1,111,500	T&M
18	Total Rate Case Expense		<u>\$ 2,890,000</u>	
19	AmerenIPC Amount (Divide by 3)			
20	Unamortized Rate Case Expense at 12/31/06			
21	Rate Case Expense - AmerenIPC			
22	2 Year Amortization of Rate Case Expense			
23	(Less) Actual Amortization of Rate Case Expense			
24	Rate Case Expense at Present Rates			

AmerenIP
Workpaper Supporting Rate Case Expense
For the Twelve Months Ended December 31, 2006

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Line No.	Name of Outside Consulting Firm or Legal Services Firm (A)	Travel and Other Expenses (E)	Estimated Total Expense of Instant Rate Case (F)	Percent to Electric Operations (G)	Jurisdictional Amount (H)
1	Outside Consultants or Witnesses				
2	Concentric Energy Advisors	\$ 10,750	\$ 85,750	100.00%	\$ 85,750
3		8,000	58,000	100.00%	58,000
4		56,500	431,500	100.00%	431,500
5		44,000	344,000	100.00%	344,000
6		48,000	368,000	100.00%	368,000
7	Foster Associates				
8		-	100,000		
9		1,800	98,400		
10		1,800	198,400	50.00%	99,200
11	Gannett Fleming	4,200	42,000	100.00%	42,000
12		7,500	75,000	100.00%	75,000
13	Other Rebuttal Witnesses	-	80,000	50.00%	40,000
14		-	40,000	0.00%	-
15		-	40,000	0.00%	-
16	Outside Legal Services				
17	Jones Day Reavis & Pogue	50,000	1,161,500	50.00%	580,750
18	Total Rate Case Expense	<u>\$ 232,550</u>	<u>\$ 3,122,550</u>		<u>\$ 2,124,200</u>
19	AmerenIPC Amount (Divide by 3)				708,067
20	Unamortized Rate Case Expense at 12/31/06				1,139,221
21	Rate Case Expense - AmerenIPC				1,847,288
22	2 Year Amortization of Rate Case Expense				923,644
23	(Less) Actual Amortization of Rate Case Expense				-
24	Rate Case Expense at Present Rates				<u>\$ 923,644</u>

To Sch. C-10, Col. C

AmerenIP
Rate Case Expense Comparison
(\$000s)

Line No.	Description (A)	Previous Case Amount (1) (B)	Current Rate Case Expense Amount (C)
1	Outside consultants or witnesses	\$ 618	\$ 514
2	Outside legal services	495	194
3	Outside Printing of Testimony, etc.	2	-
4	Company Personnel - Rate Case Travel and Expenses	5	-
5	Other (2)	19	-
6	Unamortized expense from prior case	-	1,139
7	Total expense	<u>\$ 1,139</u>	<u>\$ 1,847</u>
8	2 Year Amortization		924
9	(Less) Actual Amortization of Rate Case Expense		-
10	Total expense		<u><u>\$ 924</u></u>

(1) Docket No. 06-0070/06-0071/06-0072 (Cons.)

(2) Newspaper Advertisements

AmerenIP
Direct Payroll by Function
For the Twelve Months Ending December 31,
(\$000s)

First Revised Schedule C-11.1
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Line No.	Function (A)	2003 (B)	2004 (C)	2005 (D)
1	Electric Distribution			
2	Construction	\$ 10,913	\$ 11,816	\$ 31,363
3	Removals	485	922	1,544
4	Production	-	-	-
5	Transmission	-	-	-
6	Distribution	17,235	18,186	29,792
7	Customer Accounts	5,386	5,408	8,027
8	Customer Service and Informational	778	390	173
9	Sales	-	-	-
10	Administrative and General	9,880	9,791	20,998
11	Stores - Allocated [a]	1,216	1,079	-
12	Clearing - Allocated [a]	28,904	26,185	3,573
13	Miscellaneous - Allocated [a]	598	1,210	4,821
14	Total Electric Distribution	<u>\$ 75,396</u>	<u>\$ 74,986</u>	<u>\$ 100,291</u>
15	Total Electric Distribution Payroll Charged to Expense	\$ 33,279	\$ 33,774	\$ 58,990
16	Total Electric Distribution Payroll Charged to Construction	10,913	11,816	31,363
17	Total Electric Distribution Payroll Charged to Removals	485	922	1,544
18	Total Electric Distribution Payroll Charged to Stores, Clearing Accounts, and Miscellaneous	30,719	28,474	8,394
19	Total Electric Distribution Payroll	<u>\$ 75,396</u>	<u>\$ 74,986</u>	<u>\$ 100,291</u>
		WPC-11.1 - Col. S	WPC-11.1 - Col. T	WPC-11.1 - Col. U

AmerenIP
Direct Payroll by Function
 For the Twelve Months Ending December 31,
 (\$000s)

First Revised Schedule C-11.1
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Line No.	Function (A)	2006 (E)
1	Electric Distribution	
2	Construction	\$ 26,142
3	Removals	3,223
4	Production	-
5	Transmission	-
6	Distribution	33,086
7	Customer Accounts	7,889
8	Customer Service and Informational	40
9	Sales	-
10	Administrative and General	14,431
11	Stores - Allocated [a]	-
12	Clearing - Allocated [a]	4,056
13	Miscellaneous - Allocated [a]	344
14	Total Electric Distribution	<u>\$ 89,211</u>
15	Total Electric Distribution Payroll Charged to Expense	\$ 55,446
16	Total Electric Distribution Payroll Charged to Construction	26,142
17	Total Electric Distribution Payroll Charged to Removals	3,223
18	Total Electric Distribution Payroll Charged to Stores, Clearing Accounts, and Miscellaneous	4,400
19	Total Electric Distribution Payroll	<u>\$ 89,211</u>

WPC-11.1 - Col. V

AmerenIP
Workpaper Supporting Direct Payroll by Function

First Revised WPC-11.1
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Line No.	Account Description (A)	Line of Business (B)	Total Company			
			2003 (C)	2004 (D)	2005 (E)	2006 (F)
1	Plant Additions/Construction	Electric Plant	12,458,044	13,277,532	33,166,945	27,248,932
2		Gas Plant	5,110,977	5,718,682	11,034,013	10,681,153
3		Other	-	-	-	-
4		Total	17,569,021	18,996,214	44,200,958	37,930,085
5	Plant Removals	Electric Plant	553,410	1,035,758	1,632,991	3,359,302
6		Gas Plant	117,447	154,985	114,688	60,960
7		Other	-	-	-	-
8		Total	670,857	1,190,743	1,747,679	3,420,262
9	Electric Operations					
10	Production		4,377	-	155,272	2,807
11	Transmission		2,060,370	1,933,904	1,626,701	1,091,237
12	Distribution		5,304,288	5,618,098	13,992,490	16,270,177
13	Customer Accounts		5,385,997	5,407,906	8,026,507	7,888,565
14	Customer Service and Informational		778,142	389,598	173,257	40,090
15	Sales		11,785	11,320	203,089	309,302
16	Administrative and General		11,236,695	10,994,831	22,001,103	14,846,651
17	Total - Electric Operations		24,781,654	24,355,657	46,178,419	40,448,829
18	Electric Maintenance					
19	Production		-	-	-	-
20	Transmission		1,247,602	1,033,231	403,184	642,430
21	Distribution		11,930,462	12,567,849	15,799,918	16,816,078
22	Administrative and General		42,064	7,436	204,392	195,393
23	Total - Electric Maintenance		13,220,128	13,608,516	16,407,494	17,653,901
24	Total Electric Operations and Maintenance					
25	Production		4,377	-	155,272	2,807
26	Transmission		3,307,972	2,967,135	2,029,885	1,733,667
27	Distribution		17,234,750	18,185,947	29,792,408	33,086,255
28	Customer Accounts		5,385,997	5,407,906	8,026,507	7,888,565
29	Customer Service and Informational		778,142	389,598	173,257	40,090
30	Sales		11,785	11,320	203,089	309,302
31	Administrative and General		11,278,759	11,002,267	22,205,495	15,042,044
32	Total - Electric		38,001,782	37,964,173	62,585,913	58,102,730
33	Gas Operations					
34	Production - Manufactured Gas		-	-	1,805,646	1,848,368
35	Production - Natural Gas (Including Exploration and Development)		-	-	-	-
36	Other Gas Supply		544,290	420,646	-	-
37	Storage, LNG Terminaling and Processing		687,773	688,172	-	-
38	Transmission		97,351	43,536	48,101	188,305
39	Distribution		4,622,204	4,809,575	11,541,500	11,866,828
40	Customer Accounts		3,481,928	3,463,741	5,094,437	5,121,044
41	Customer Service and Informational		386,828	175,219	65,125	9,944

AmerenIP
 Workpaper Supporting Direct Payroll by Function

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Line No.	Account Description (A)	Line of Business (B)	Total Company			
			2003 (C)	2004 (D)	2005 (E)	2006 (F)
42	Sales		8,188	7,672	18,201	24,679
43	Administrative and General		4,925,947	4,985,403	3,435,111	2,824,304
44	Total - Gas Operations		<u>14,754,509</u>	<u>14,593,964</u>	<u>22,008,121</u>	<u>21,883,472</u>
45	Gas Maintenance					
46	Production - Manufactured Gas		692	-	197,885	165,937
47	Production - Natural Gas (Including Exploration and Development)		-	-	-	-
48	Other Gas Supply		-	-	-	-
49	Storage, LNG Terminating and Processing		311,696	372,800	-	-
50	Transmission		388,069	556,800	537,806	434,233
51	Distribution		2,686,291	2,864,815	4,091,370	4,552,705
52	Administrative and General		1,566	36	93,806	134,633
53	Total - Gas Maintenance		<u>3,388,314</u>	<u>3,794,451</u>	<u>4,920,867</u>	<u>5,287,508</u>
54	Total Gas Operations and Maintenance					
55	Production - Manufactured Gas		692	-	2,003,531	2,014,305
56	Production - Natural Gas (Including Exploration and Development)		-	-	-	-
57	Other Gas Supply		544,290	420,646	-	-
58	Storage, LNG Terminating and Processing		999,469	1,060,972	-	-
59	Transmission		485,420	600,336	585,907	622,538
60	Distribution		7,308,495	7,674,390	15,632,870	16,419,533
61	Customer Accounts		3,481,928	3,463,741	5,094,437	5,121,044
62	Customer Service and Informational		386,828	175,219	65,125	9,944
63	Sales		8,188	7,672	18,201	24,679
64	Administrative and General		4,927,513	4,985,439	3,528,917	2,958,937
65	Total - Gas Operations		<u>18,142,823</u>	<u>18,388,415</u>	<u>26,928,988</u>	<u>27,170,980</u>
66	Other Accounts					
67	Preliminary Survey and Investigation Charges		105,261	173,577	-	-
68	Miscellaneous Deferred Debits		43,402	(43,403)	-	-
69	Expenses of Cost, Jobbing, and Contract Work		484,198	1,672,956	-	-
70	Expenses of Non Utility Operations		388,037	233,518	-	-
71	Temporary Facilities		-	-	1,504,407	-
72	Other Work in Progress		-	-	-	259,422
73	Other Income and Deductions		-	-	6,562,774	301,560
74	Sub Total - Other Accounts		<u>1,020,898</u>	<u>2,036,648</u>	<u>8,067,181</u>	<u>560,982</u>
75						
76	TOTAL SALARIES AND WAGES EXCLUDING ALLOCATED ACCOUNTS		75,405,381	78,576,193	143,530,719	127,185,039
77						
78	Allocated Accounts					
79	Stores Charges		2,075,738	1,815,301	-	-
80	Clearing Charges		49,320,092	44,056,990	5,979,054	6,622,168
81	TOTAL ALLOCATED ACCOUNTS		<u>51,395,830</u>	<u>45,872,291</u>	<u>5,979,054</u>	<u>6,622,168</u>
82						

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Line No.	Account Description (A)	Line of Business (B)	Total Company			
			2003 (C)	2004 (D)	2005 (E)	2006 (F)
83	TOTAL SALARIES AND WAGES		<u>\$ 126,801,211</u>	<u>\$ 124,448,484</u>	<u>\$ 149,509,773</u>	<u>\$ 133,807,207</u>

[1] Sources: FERC Form 1 and ICC Form 21, pages 354-355

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Line No.	Account Description (A)	Line of Business (B)	Percent to Electric Operations			
			2003 (G)	2004 (H)	2005 (I)	2006 (J)
1	Plant Additions/Construction	Electric Plant	100.00%	100.00%	100.00%	100.00%
2		Gas Plant	0.00%	0.00%	0.00%	0.00%
3		Other	66.90%	66.79%	63.19%	63.84%
4		Total				
5	Plant Removals	Electric Plant	100.00%	100.00%	100.00%	100.00%
6		Gas Plant	0.00%	0.00%	0.00%	0.00%
7		Other	66.90%	66.79%	63.19%	63.84%
8		Total				
9	Electric Operations					
10	Production					
11	Transmission					
12	Distribution					
13	Customer Accounts					
14	Customer Service and Informational					
15	Sales					
16	Administrative and General					
17	Total - Electric Operations					
18	Electric Maintenance					
19	Production					
20	Transmission					
21	Distribution					
22	Administrative and General					
23	Total - Electric Maintenance					
24	Total Electric Operations and Maintenance					
25	Production		100.00%	100.00%	100.00%	100.00%
26	Transmission		100.00%	100.00%	100.00%	100.00%
27	Distribution		100.00%	100.00%	100.00%	100.00%
28	Customer Accounts		100.00%	100.00%	100.00%	100.00%
29	Customer Service and Informational		100.00%	100.00%	100.00%	100.00%
30	Sales		100.00%	100.00%	100.00%	100.00%
31	Administrative and General		100.00%	100.00%	100.00%	100.00%
32	Total - Electric					
33	Gas Operations					
34	Production - Manufactured Gas					
35	Production - Natural Gas (Including Exploration and Development)					
36	Other Gas Supply					
37	Storage, LNG Terminating and Processing					
38	Transmission					
39	Distribution					
40	Customer Accounts					
41	Customer Service and Informational					

AmerenIP
 Workpaper Supporting Direct Payroll by Function

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Line No.	Account Description (A)	Line of Business (B)	Percent to Electric Operations			
			2003 (G)	2004 (H)	2005 (I)	2006 (J)
42	Sales					
43	Administrative and General					
44	Total - Gas Operations					
45	Gas Maintenance					
46	Production - Manufactured Gas					
47	Production - Natural Gas (Including Exploration and Development)					
48	Other Gas Supply					
49	Storage, LNG Terminaling and Processing					
50	Transmission					
51	Distribution					
52	Administrative and General					
53	Total - Gas Maintenance					
54	Total Gas Operations and Maintenance					
55	Production - Manufactured Gas		0.00%	0.00%	0.00%	0.00%
56	Production - Natural Gas (Including Exploration and Development)		0.00%	0.00%	0.00%	0.00%
57	Other Gas Supply		0.00%	0.00%	0.00%	0.00%
58	Storage, LNG Terminaling and Processing		0.00%	0.00%	0.00%	0.00%
59	Transmission		0.00%	0.00%	0.00%	0.00%
60	Distribution		0.00%	0.00%	0.00%	0.00%
61	Customer Accounts		0.00%	0.00%	0.00%	0.00%
62	Customer Service and Informational		0.00%	0.00%	0.00%	0.00%
63	Sales		0.00%	0.00%	0.00%	0.00%
64	Administrative and General		0.00%	0.00%	0.00%	0.00%
65	Total - Gas Operations					
66	Other Accounts					
67	Preliminary Survey and Investigation Charges		66.90%	66.79%	63.19%	63.84%
68	Miscellaneous Deferred Debits		66.90%	66.79%	63.19%	63.84%
69	Expenses of Cost, Jobbing, and Contract Work		66.90%	66.79%	63.19%	63.84%
70	Expenses of Non Utility Operations		66.90%	66.79%	63.19%	63.84%
71	Temporary Facilities		66.90%	66.79%	63.19%	63.84%
72	Other Work in Progress		66.90%	66.79%	63.19%	63.84%
73	Other Income and Deductions		66.90%	66.79%	63.19%	63.84%
74	Sub Total - Other Accounts					
75						
76	TOTAL SALARIES AND WAGES EXCLUDING ALLOCATED ACCOUNTS					
77						
78	Allocated Accounts					
79	Stores Charges		66.90%	66.79%	63.19%	63.84%
80	Clearing Charges		66.90%	66.79%	63.19%	63.84%
81	TOTAL ALLOCATED ACCOUNTS					
82						

AmerenIP
Workpaper Supporting Direct Payroll by Function

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Line No.	Account Description (A)	Line of Business (B)	Percent to Electric Operations			
			2003 (G)	2004 (H)	2005 (I)	2006 (J)
83	TOTAL SALARIES AND WAGES					

[1] Sources: FERC Form 1 and ICC Form 21, pages 354-355

AmerenIP
Workpaper Supporting Direct Payroll by Function

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			Electric Salaries and Wages			
Line No.	Account Description (A)	Line of Business (B)	2003 (K)	2004 (L)	2005 (M)	2006 (N)
1	Plant Additions/Construction	Electric Plant	12,458,044	13,277,532	33,166,945	27,248,932
2		Gas Plant	-	-	-	-
3		Other	-	-	-	-
4		Total	12,458,044	13,277,532	33,166,945	27,248,932
5	Plant Removals	Electric Plant	553,410	1,035,758	1,632,991	3,359,302
6		Gas Plant	-	-	-	-
7		Other	-	-	-	-
8		Total	553,410	1,035,758	1,632,991	3,359,302
9	Electric Operations					
10	Production					
11	Transmission					
12	Distribution					
13	Customer Accounts					
14	Customer Service and Informational					
15	Sales					
16	Administrative and General					
17	Total - Electric Operations					
18	Electric Maintenance					
19	Production					
20	Transmission					
21	Distribution					
22	Administrative and General					
23	Total - Electric Maintenance					
24	Total Electric Operations and Maintenance					
25	Production		4,377	-	155,272	2,807
26	Transmission		3,307,972	2,967,135	2,029,885	1,733,667
27	Distribution		17,234,750	18,185,947	29,792,408	33,086,255
28	Customer Accounts		5,385,997	5,407,906	8,026,507	7,888,565
29	Customer Service and Informational		778,142	389,598	173,257	40,090
30	Sales		11,785	11,320	203,089	309,302
31	Administrative and General		11,278,759	11,002,267	22,205,495	15,042,044
32	Total - Electric		38,001,782	37,964,173	62,585,913	58,102,730
33	Gas Operations					
34	Production - Manufactured Gas					
35	Production - Natural Gas (Including Exploration and Development)					
36	Other Gas Supply					
37	Storage, LNG Terminaling and Processing					
38	Transmission					
39	Distribution					
40	Customer Accounts					
41	Customer Service and Informational					

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Line No.	Account Description (A)	Line of Business (B)	Electric Salaries and Wages			
			2003 (K)	2004 (L)	2005 (M)	2006 (N)
42	Sales					
43	Administrative and General					
44	Total - Gas Operations					
45	Gas Maintenance					
46	Production - Manufactured Gas					
47	Production - Natural Gas (Including Exploration and Development)					
48	Other Gas Supply					
49	Storage, LNG Terminating and Processing					
50	Transmission					
51	Distribution					
52	Administrative and General					
53	Total - Gas Maintenance					
54	Total Gas Operations and Maintenance					
55	Production - Manufactured Gas		-	-	-	-
56	Production - Natural Gas (Including Exploration and Development)		-	-	-	-
57	Other Gas Supply		-	-	-	-
58	Storage, LNG Terminating and Processing		-	-	-	-
59	Transmission		-	-	-	-
60	Distribution		-	-	-	-
61	Customer Accounts		-	-	-	-
62	Customer Service and Informational		-	-	-	-
63	Sales		-	-	-	-
64	Administrative and General		-	-	-	-
65	Total - Gas Operations		-	-	-	-
66	Other Accounts					
67	Preliminary Survey and Investigation Charges		70,421	115,925	-	-
68	Miscellaneous Deferred Debits		29,036	(28,987)	-	-
69	Expenses of Cost, Jobbing, and Contract Work		323,933	1,117,302	-	-
70	Expenses of Non Utility Operations		259,600	155,958	-	-
71	Temporary Facilities		-	-	950,701	-
72	Other Work in Progress		-	-	-	165,623
73	Other Income and Deductions		-	-	4,147,306	192,525
74	Sub Total - Other Accounts		682,990	1,360,198	5,098,007	358,147
75						
76	TOTAL SALARIES AND WAGES EXCLUDING ALLOCATED ACCOUNTS		51,696,226	53,637,661	102,483,856	89,069,111
77						
78	Allocated Accounts					
79	Stores Charges		1,388,687	1,212,369	-	-
80	Clearing Charges		32,995,585	29,423,945	3,778,427	4,227,784
81	TOTAL ALLOCATED ACCOUNTS		34,384,273	30,636,314	3,778,427	4,227,784
82						

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Line No.	Account Description (A)	Line of Business (B)	Electric Salaries and Wages			
			2003 (K)	2004 (L)	2005 (M)	2006 (N)
83	TOTAL SALARIES AND WAGES		<u>\$ 86,080,499</u>	<u>\$ 84,273,975</u>	<u>\$ 106,262,283</u>	<u>\$ 93,296,895</u>

[1] Sources: FERC Form 1 and ICC Form 21, pages 354-355