

AmerenIP
Summary of Standard Information Requirements

Line No.	Requested Information (A)	Response (B)
1	Utility Name	AmerenIP
2	Segment Requesting Change in Rates	Electric Delivery
3	Tariff Filing Date	June 5, 2009
4	Test Year Type	Historical
5	Test Year Ending Date	Twelve Months Ended December 31, 2008
6	Utility Representative	Ronald Stafford Managing Supervisor, Regulatory Accounting 1901 Chouteau Avenue St. Louis Missouri 63103 rstafford2@ameren.com 314-206-0584
7	Alternate Utility Representative	Bob Mill Director - Regulatory Policy and Planning 1901 Chouteau Avenue St. Louis Missouri 63103 rmill@ameren.com 314-554-3734
8	Utility Attorney	Ed Fitzhenry Managing Associate General Counsel 1901 Chouteau Avenue St. Louis Missouri 63103 efitzhenry@ameren.com 314-554-3533
9	Change Requested	
10	Dollars (\$000's)	\$102,287
11	Percentage	22.14%
12	List of Schedules Not Provided	
13	Schedule B-5.1	Not Applicable - No Gains or Losses on Sales of Property
14	Schedule B-5.2	Not Applicable - No Property has been merged or acquired from other utilities since the last rate case.
15	Schedule B-5.3	Not Applicable - No leased property has been included in rate base.
16	Schedule B-7.1	Not Applicable - There were no construction projects that exceeded 5% of the total CWIP balance at December 31, 2008.
17	Schedule B-10	Not Applicable - No deferred charges on the Company's financial books have been included in rate base.
18	Schedule B-11	Not Applicable - No Property Held for Future Use has been included in rate base.

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Line No.	Requested Information (A)	Response (B)
19	Schedule B-12	Not Applicable - No Property Held for Future Use has been included in rate base.
20	Schedule C-5.5	Not Applicable - The Company does not have any Investment Tax and Job Development Credits.
21	Schedule C-11.4	Not Applicable - The Company records actual, not estimated overhead and clearing costs.
22	Schedule C-15	Not Applicable - The Company has not implemented any extraordinary maintenance projects which meet either the Percent of Expense or the dollar threshold.
23	Schedule C-20	Not Applicable - The Company does not pay any taxes other than those shown on Schedules C-18, C-19, and C-25.
24	Schedule C-24	Not Applicable - The Company has not included legal reserves in rate base.
25	Schedule C-27	Not Applicable - The Company does not have a Fuel Adjustment Clause in effect.
26	Schedule C-28	Not Applicable - The Company has not included any fuel transportation costs in its presentation of revenue requirements.
27	Schedule C-29	Not Applicable - The Company has not included any decommissioning expenses in its presentation of revenue requirements
28	Schedule C-30	Not Applicable - A Purchase Gas Cost mechanism does not apply to the electric distribution business revenue requirement.
29	Schedule C-31	Not Applicable - The Company does not have in place any programs that would qualify as competitive services to its customers.
30	Schedule C-32	Not Applicable - The Company does not have in place any programs that would qualify as non-utility operations.
31	Schedule C-33	Not Applicable - The Company does not currently have in place any formal billing experimental programs.
32	Schedule D-5	Not Applicable - The Company has not tracked information on unrecovered common equity issuance costs.
33	Schedule F-1, F-2, and F-3	Not Applicable - The Company has a de minimus amount of investment in electric generation; however, investment and expenses associated with this capacity are not included in this case.

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Line No.	Requested Information (A)	Response (B)
34	Schedule F-5, F-6, and F-7	Not Applicable - The Company has a de minimus amount of investment in electric generation; however, investment and expenses associated with this capacity are not included in this case.
35	Schedule F-8 through F-12	Not Applicable - The Company is not required to provide this information in an electric rate proceeding.

AmerenIP
Overall Financial Summary
As of December 31, 2008
(\$000s)

Line No.	Description (A)	Reference (B)	Test Year Ended December 31, 2008 (C)
1	Original Cost Rate Base	Sch. B-1	\$ 1,500,546
2	Operating Income at Present Rates	Sch. C-1	86,692
3	Earned Rate of Return	Line 2 / Line 1	5.78%
4	Cost of Capital	WPC-5.4	9.84%
5	Operating Income at Proposed Rates	Line 1 x Line 4	147,624
6	Operating Income Deficiency	Line 5 - Line 2	60,932
7	Gross Revenue Conversion Factor	Sch. A-2.1	1.67871
8	Revenue Increase Requested	Line 6 x Line 7	102,287
9	Revenue Increase Requested (With Add-on Revenue Taxes)	Line 8 + Sch. C-25, Col. (D), Line 5	<u>\$ 109,252</u>

AmerenIP
Computation of Jurisdictional Gross Revenue Conversion Factor

Line No.	Description (A)	w/Uncollectibles	
		Rate (B)	Gross Revenue Conversion Factor (C)
1	Operating revenues (without add-on taxes)		1.00000
2	Uncollectibles Expense	1.1374%	<u>0.01137</u>
3	State Taxable Income		0.98863
4	State income tax	7.30%	0.07217
5	Income before federal income tax		<u>0.91646</u>
6	Federal income tax	35.00%	0.32076
7	Operating income after taxes		<u>0.59570</u>
8	Jurisdictional gross conversion factor (1.00 divided by operating income)		<u><u>1.67871</u></u>

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

Line No.	Delivery Service Classification (A)	Average Number of Customers (B)	kWh Sales (C)	Present Rate Revenue (D)	Proposed Rate Revenue (E)	Difference (F)	% Difference (G)
1	DS-1 - Residential Service	545,602	5,667,034,357	\$ 262,623	\$ 319,727	\$ 57,104	21.74%
2	DS-2 - Small General Service	69,275	2,698,621,529	84,992	105,072	20,080	23.63%
3	DS-3 - General Service	2,029	2,149,430,879	39,091	50,566	11,475	29.35%
4	DS-4 - Large General Service	254	7,435,247,619	26,780	42,882	16,103	60.13%
5	DS-5 - Protective Lighting Service	1,549	196,508,716	29,973	27,498	(2,475)	-8.26%
6	DS-6 - Street Lighting Service	-	-	-	-	-	0.00%
7	Subtotal	618,710	18,146,843,099	443,459	545,746	102,286	23.07%
8	Other Operating Revenue			18,493	18,493	-	0.00%
9	Total	<u>618,710</u>	<u>18,146,843,099</u>	<u>\$ 461,952</u>	<u>\$ 564,239</u>	<u>\$ 102,286</u>	<u>22.14%</u>

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

Line No.	Description (A)	Jurisdictional Information As of December 31, 2008 (B)	Jurisdictional Information From Docket 06-0070/06-0071/06-0072 CONSOL Order (C)	Reference For Column (C) (D)
1	Original Cost Rate Base	\$ 1,500,546	\$ 1,254,459	Appendix A, Page 1, Col. (i) I, Line 22
2	Operating Income at Present Rates	86,692	46,640	Appendix A, Page 1, Col. (d), Line 21
3	Earned Rate of Return	5.78%	3.72%	Col. (C) Line 2/Col. (C) Line 1
4	Cost of Capital	9.84%	8.68%	Appendix A, Page 1, Col. (i), Line 23
5	Operating Income at Proposed Rates	147,624	108,887	Appendix A, Page 1, Col. (i), Line 21
6	Operating Income Deficiency	60,932	62,247	Line 5 - Line 2
7	Gross Revenue Conversion Factor	1.67871	1.66895	Col. (C) Line 8/Col. (C) Line 6
8	Revenue Increase Requested	102,287	103,887	Appendix A, Page 1, Col. (i), Line 24
9	Revenue Increase Requested (With Add-on Revenue Taxes)	<u>\$ 109,252</u> Sch. A-2	<u>\$ 111,437</u>	Line 8 + Sch C-25, Col (D), Line 5

NOTES

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

AmerenIP
Jurisdictional Allocation Summary
As of December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Unadjusted Total Electric per Books	Total Company Adjustments	Adjusted Electric Amount	Electric Production
	(A)	(B)	(C)	(D)	(E)	(F)
1		Electric Intangible Plant				
2	301	Organization	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents	-	-	-	-
4	303	Miscellaneous Intangible Plant	32,876	-	32,876	-
5		Subtotal - Electric Intangible Plant	<u>32,876</u>	<u>-</u>	<u>32,876</u>	<u>-</u>
6		Other Electric Production Plant				
7	340	Land and Land Rights	-	-	-	-
8	341	Structures and Improvements	-	-	-	-
9	342	Fuel Holders, Products and Accessories	-	-	-	-
10	343	Prime Movers	-	-	-	-
11	344	Generators	-	-	-	-
12	345	Accessory Electric Equipment	-	-	-	-
13	346	Misc. Power Plant Equipment	-	-	-	-
14	347	Asset Retirement Costs for Other Production	-	-	-	-
15		Subtotal - Other Electric Production Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
16		Electric Transmission Plant				
17	350	Land and Land Rights	15,108	-	15,108	-
18	352	Structures and Improvements	4,071	-	4,071	-
19	353	Station Equipment	111,424	-	111,424	-
20	354	Towers and Fixtures	15,278	-	15,278	-
21	355	Poles and Fixtures	90,034	-	90,034	-
22	356	Overhead Conductors and Devices	75,553	-	75,553	-
23	357	Underground Conduit	-	-	-	-
24	358	Underground Conductors and Devices	-	-	-	-
25	359	Roads and Trails	-	-	-	-
26	359.1	Asset Retirement Costs for Transmission Plant	-	-	-	-
27		Subtotal - Electric Transmission Plant	<u>311,468</u>	<u>-</u>	<u>311,468</u>	<u>-</u>
28		Electric Distribution Plant				
29	360	Land and Land Rights	15,842	-	15,842	-
30	361	Structures and Improvements	12,987	-	12,987	-
31	362	Station Equipment	303,565	-	303,565	-
32	363	Storage Battery Equipment	-	-	-	-
33	364	Poles, Towers and Fixtures	466,395	-	466,395	-

AmerenIP
Jurisdictional Allocation Summary
As of December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Unadjusted Total Electric per Books	Total Company Adjustments	Adjusted Electric Amount	Electric Production
	(A)	(B)	(C)	(D)	(E)	(F)
34	365	Overhead Conductors and Devices	417,402	-	417,402	-
35	366	Underground Conduit	24,361	-	24,361	-
36	367	Underground Conductors and Devices	211,135	-	211,135	-
37	368	Line Transformers	279,498	-	279,498	-
38	369	Services	181,502	-	181,502	-
39	370	Meters	67,595	-	67,595	-
40	371	Installations on Customers Premises	1	-	1	-
41	372	Leased Property on Customer Premises	-	-	-	-
42	373	Street Lighting and Signal Systems	132,443	-	132,443	-
43	374	Other Distribution Plant	231	-	231	-
44		Subtotal - Electric Distribution Plant	<u>2,112,956</u>	<u>-</u>	<u>2,112,956</u>	<u>-</u>
45		Electric General Plant				
46	389	Land and Land Rights	2,839	-	2,839	-
47	390	Structures and Improvements	74,422	-	74,422	-
48	391	Office Furniture and Equipment	59,750	-	59,750	-
49	392	Transportation Equipment	38,861	-	38,861	-
50	393	Stores Equipment	2,048	-	2,048	-
51	394	Tools, Shop and Garage Equipment	11,519	-	11,519	-
52	395	Laboratory Equipment	4,701	-	4,701	-
53	396	Power Operated Equipment	1,424	-	1,424	-
54	397	Communication Equipment	59,881	-	59,881	-
55	398	Miscellaneous Equipment	2,195	-	2,195	-
56	399.1	Other General Plant	95	-	95	-
57		Subtotal - Electric General Plant	<u>257,736</u>	<u>-</u>	<u>257,736</u>	<u>-</u>
58		Total Electric Plant in Service	<u>2,715,037</u>	<u>-</u>	<u>2,715,037</u>	<u>-</u>

AmerenIP
Jurisdictional Allocation Summary
As of December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Unadjusted Total Electric per Books	Total Company Adjustments	Adjusted Electric Amount	Electric Production
	(A)	(B)	(C)	(D)	(E)	(F)
59		Accumulated Reserve for Depreciation				
60		Electric Intangible Plant	32,666	-	32,666	-
61		Electric Production Plant	(1)	-	(1)	(1)
62		Electric Transmission Plant	149,734	-	149,734	-
63		Electric Distribution Plant	654,870	-	654,870	-
64		Electric General Plant	97,128	-	97,128	-
65		Total Accumulated Reserve	<u>934,397</u>	<u>-</u>	<u>934,397</u>	<u>(1)</u>
66		Net Plant	<u>\$ 1,780,640</u>	<u>\$ -</u>	<u>\$ 3,649,434</u>	<u>\$ (1)</u>

AmerenIP
Jurisdictional Allocation Summary
As of December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Electric Transmission (G)	Gas (H)	Other (I)	Electric Distribution (J)
	(A)	(B)				
1		Electric Intangible Plant				
2	301	Organization	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents	-	-	-	-
4	303	Miscellaneous Intangible Plant	2,661	8,444	6	21,765
5		Subtotal - Electric Intangible Plant	<u>2,661</u>	<u>8,444</u>	<u>6</u>	<u>21,765</u>
6		Other Electric Production Plant				
7	340	Land and Land Rights	-	-	-	-
8	341	Structures and Improvements	-	-	-	-
9	342	Fuel Holders, Products and Accessories	-	-	-	-
10	343	Prime Movers	-	-	-	-
11	344	Generators	-	-	-	-
12	345	Accessory Electric Equipment	-	-	-	-
13	346	Misc. Power Plant Equipment	-	-	-	-
14	347	Asset Retirement Costs for Other Production	-	-	-	-
15		Subtotal - Other Electric Production Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
16		Electric Transmission Plant				
17	350	Land and Land Rights	15,108	-	-	-
18	352	Structures and Improvements	4,071	-	-	-
19	353	Station Equipment	111,424	-	-	-
20	354	Towers and Fixtures	15,278	-	-	-
21	355	Poles and Fixtures	90,034	-	-	-
22	356	Overhead Conductors and Devices	75,553	-	-	-
23	357	Underground Conduit	-	-	-	-
24	358	Underground Conductors and Devices	-	-	-	-
25	359	Roads and Trails	-	-	-	-
26	359.1	Asset Retirement Costs for Transmission Plant	-	-	-	-
27		Subtotal - Electric Transmission Plant	<u>311,468</u>	<u>-</u>	<u>-</u>	<u>-</u>
28		Electric Distribution Plant				
29	360	Land and Land Rights	-	-	-	15,842
30	361	Structures and Improvements	-	-	-	12,987
31	362	Station Equipment	-	-	-	303,565
32	363	Storage Battery Equipment	-	-	-	-
33	364	Poles, Towers and Fixtures	-	-	-	466,395

AmerenIP
Jurisdictional Allocation Summary
As of December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Electric Transmission (G)	Gas (H)	Other (I)	Electric Distribution (J)
34	365	Overhead Conductors and Devices	-	-	-	417,402
35	366	Underground Conduit	-	-	-	24,361
36	367	Underground Conductors and Devices	-	-	-	211,135
37	368	Line Transformers	-	-	-	279,498
38	369	Services	-	-	-	181,502
39	370	Meters	-	-	-	67,595
40	371	Installations on Customers Premises	-	-	-	1
41	372	Leased Property on Customer Premises	-	-	-	-
42	373	Street Lighting and Signal Systems	-	-	-	132,443
43	374	Other Distribution Plant	-	-	-	231
44		Subtotal - Electric Distribution Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,112,956</u>
45		Electric General Plant				
46	389	Land and Land Rights	193	620	147	1,880
47	390	Structures and Improvements	5,053	16,246	3,855	49,267
48	391	Office Furniture and Equipment	4,057	13,043	3,095	39,554
49	392	Transportation Equipment	2,639	8,483	2,013	25,726
50	393	Stores Equipment	139	447	106	1,356
51	394	Tools, Shop and Garage Equipment	782	2,515	597	7,625
52	395	Laboratory Equipment	319	1,026	244	3,112
53	396	Power Operated Equipment	97	311	74	943
54	397	Communication Equipment	4,066	13,072	3,102	39,641
55	398	Miscellaneous Equipment	149	479	114	1,453
56	399.1	Other General Plant	6	21	5	63
57		Subtotal - Electric General Plant	<u>17,500</u>	<u>56,264</u>	<u>13,352</u>	<u>170,621</u>
58		Total Electric Plant in Service	<u>331,629</u>	<u>64,708</u>	<u>13,358</u>	<u>2,305,342</u>

AmerenIP
Jurisdictional Allocation Summary
As of December 31, 2008
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Electric Transmission (G)	Gas (H)	Other (I)	Electric Distribution (J)
59		Accumulated Reserve for Depreciation				
60		Electric Intangible Plant	2,644	8,391	6	21,626
61		Electric Production Plant	-	-	-	-
62		Electric Transmission Plant	149,734	-	-	-
63		Electric Distribution Plant	-	-	-	654,870
64		Electric General Plant	6,031	34,580	(8,636)	65,152
65		Total Accumulated Reserve	<u>158,409</u>	<u>42,971</u>	<u>(8,630)</u>	<u>741,648</u>
66		Net Plant	<u>\$ 490,037</u>	<u>\$ 107,679</u>	<u>\$ 4,728</u>	<u>\$ 3,046,990</u>

AmerenIP
Jurisdictional Allocation Summary
As of December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Allocation Factor Used from WPA-5a or Basis for Allocation
	(A)	(B)	(K)
1		Electric Intangible Plant	
2	301	Organization	
3	302	Franchises and Consents	
4	303	Miscellaneous Intangible Plant	Combination of Factors shown on WPA-5a
5		Subtotal - Electric Intangible Plant	
6		Other Electric Production Plant	
7	340	Land and Land Rights	100% Electric Production
8	341	Structures and Improvements	100% Electric Production
9	342	Fuel Holders, Products and Accessories	100% Electric Production
10	343	Prime Movers	100% Electric Production
11	344	Generators	100% Electric Production
12	345	Accessory Electric Equipment	100% Electric Production
13	346	Misc. Power Plant Equipment	100% Electric Production
14	347	Asset Retirement Costs for Other Production	100% Electric Production
15		Subtotal - Other Electric Production Plant	
16		Electric Transmission Plant	
17	350	Land and Land Rights	100% Electric Transmission
18	352	Structures and Improvements	100% Electric Transmission
19	353	Station Equipment	100% Electric Transmission
20	354	Towers and Fixtures	100% Electric Transmission
21	355	Poles and Fixtures	100% Electric Transmission
22	356	Overhead Conductors and Devices	100% Electric Transmission
23	357	Underground Conduit	100% Electric Transmission
24	358	Underground Conductors and Devices	100% Electric Transmission
25	359	Roads and Trails	100% Electric Transmission
26	359.1	Asset Retirement Costs for Transmission Plant	100% Electric Transmission
27		Subtotal - Electric Transmission Plant	
28		Electric Distribution Plant	
29	360	Land and Land Rights	100% Electric Distribution
30	361	Structures and Improvements	100% Electric Distribution
31	362	Station Equipment	100% Electric Distribution
32	363	Storage Battery Equipment	100% Electric Distribution
33	364	Poles, Towers and Fixtures	100% Electric Distribution

AmerenIP
Jurisdictional Allocation Summary
As of December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Allocation Factor Used from WPA-5a or Basis for Allocation
	(A)	(B)	(K)
34	365	Overhead Conductors and Devices	100% Electric Distribution
35	366	Underground Conduit	100% Electric Distribution
36	367	Underground Conductors and Devices	100% Electric Distribution
37	368	Line Transformers	100% Electric Distribution
38	369	Services	100% Electric Distribution
39	370	Meters	100% Electric Distribution
40	371	Installations on Customers Premises	100% Electric Distribution
41	372	Leased Property on Customer Premises	100% Electric Distribution
42	373	Street Lighting and Signal Systems	100% Electric Distribution
43	374	Other Distribution Plant	100% Electric Distribution
44		Subtotal - Electric Distribution Plant	
45		Electric General Plant	
46	389	Land and Land Rights	Combination of Factors shown on WPA-5a
47	390	Structures and Improvements	Combination of Factors shown on WPA-5a
48	391	Office Furniture and Equipment	Combination of Factors shown on WPA-5a
49	392	Transportation Equipment	Combination of Factors shown on WPA-5a
50	393	Stores Equipment	Combination of Factors shown on WPA-5a
51	394	Tools, Shop and Garage Equipment	Combination of Factors shown on WPA-5a
52	395	Laboratory Equipment	Combination of Factors shown on WPA-5a
53	396	Power Operated Equipment	Combination of Factors shown on WPA-5a
54	397	Communication Equipment	Combination of Factors shown on WPA-5a
55	398	Miscellaneous Equipment	Combination of Factors shown on WPA-5a
56	399.1	Other General Plant	Combination of Factors shown on WPA-5a
57		Subtotal - Electric General Plant	
58		Total Electric Plant in Service	

AmerenIP
Jurisdictional Allocation Summary
 As of December 31, 2008
 (\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Allocation Factor Used from WPA-5a or Basis for Allocation (K)
59		Accumulated Reserve for Depreciation	
60		Electric Intangible Plant	Based on allocated Intangible Plant
61		Electric Production Plant	100% Electric Production
62		Electric Transmission Plant	100% Electric Transmission
63		Electric Distribution Plant	100% Electric Distribution
64		Electric General Plant	Based on allocation of General Plant by Account
65		Total Accumulated Reserve	
66		Net Plant	

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Unadjusted Total Electric per Books	Total Company Adjustments	Adjusted Electric Amount
	(A)	(B)	(C)	(D)	(E)
67		Electric Production Expenses			
68		Other Power Generation			
69		Operation			
70	546	Operation Supervision & Engineering	\$ -	\$ -	\$ -
71	547	Fuel	0	-	0
72		Total Operation	<u>0</u>	<u>0</u>	<u>0</u>
73		Maintenance			
74	553	Maintenance of Generating and Electric Plant	31	-	31
75		Total Maintenance	<u>31</u>	<u>0</u>	<u>31</u>
76		Total Other Power Generation	31	0	31
77		Other Power Supply Expenses			
78	555	Purchased Power	652,085	-	652,085
79	556	System Control & Load Dispatch	0	-	0
80	557	Other Expenses	525	-	525
81		Total Other Power Supply Expenses	<u>652,610</u>	<u>0</u>	<u>652,610</u>
82		Total Electric Production Expenses	<u>652,642</u>	<u>0</u>	<u>652,642</u>
83		Electric Transmission Expenses			
84		Operation			
85	560	Operation Supervision & Engineering	520	-	520
86	561	Load Dispatch	2,805	-	2,805
87	562	Station Expenses	4	-	4
88	563	Overhead Line Expenses	12	-	12
89	564	Underground Line Expenses	0	-	0
90	565	Transmission of Electricity by Others	2,433	-	2,433
91	566	Miscellaneous Transmission Expenses	245	-	245
92	567	Rents	77	-	77
93		Total Operation	<u>6,095</u>	<u>0</u>	<u>6,095</u>
94		Maintenance			
95	568	Maintenance Supervision & Engineering	184	-	184
96	569	Maintenance of Structures	178	-	178
97	570	Maintenance of Station Equipment	637	-	637
98	571	Maintenance of Overhead Lines	2,533	-	2,533

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Unadjusted Total Electric per Books	Total Company Adjustments	Adjusted Electric Amount
	(A)	(B)	(C)	(D)	(E)
99	572	Maintenance of Underground Lines	0	-	0
100	573	Maintenance of Misc. Transmission Plt.	45	-	45
101		Total Maintenance	<u>3,577</u>	<u>0</u>	<u>3,577</u>
102		Total Electric Transmission Expenses	9,672	0	9,672
103		Regional Marketing Expenses			
104		Operation			
105	575	Market Facilitation, Monitoring and Compliance Services	237	-	237
106		Total Operation	<u>237</u>	<u>0</u>	<u>237</u>
107		Maintenance			
108	576	Maintenance of Market Operation Plant	0	-	0
109		Total Maintenance	<u>0</u>	<u>0</u>	<u>0</u>
110		Total Regional Marketing Expenses	<u>237</u>	<u>0</u>	<u>237</u>

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Unadjusted Total Electric per Books	Total Company Adjustments	Adjusted Electric Amount
	(A)	(B)	(C)	(D)	(E)
111		Electric Distribution Expenses			
112		Operation			
113	580	Operation Supervision & Engineering	3,565	-	3,565
114	581	Load Dispatch	2,143	-	2,143
115	582	Station Expenses	655	-	655
116	583	Overhead Line Expenses	7,665	-	7,665
117	584	Underground Line Expenses	2,356	-	2,356
118	585	Street Lighting & Signal System Expenses	571	-	571
119	586	Meter Expenses	7,222	-	7,222
120	587	Customer Installation Expenses	275	-	275
121	588	Miscellaneous Expenses	11,644	-	11,644
122	589	Rents	65	-	65
123		Total Operation	<u>36,160</u>	<u>0</u>	<u>36,160</u>
124		Maintenance			
125	590	Maintenance Supervision & Engineering	1,368	-	1,368
126	591	Maintenance of Structures	620	-	620
127	592	Maintenance of Station Equipment	7,694	-	7,694
128	593	Maintenance of Overhead Lines	44,033	-	44,033
129	594	Maintenance of Underground Lines	2,532	-	2,532
130	595	Maintenance of Line Transformers	534	-	534
131	596	Maintenance of Street Lights & Signal Sys.	832	-	832
132	597	Maintenance of Meters	169	-	169
133	598	Maintenance of Misc. Distribution Plt.	1,803	-	1,803
134		Total Maintenance	<u>59,585</u>	<u>0</u>	<u>59,585</u>
135		Total Electric Distribution Expenses	<u>95,746</u>	<u>0</u>	<u>95,746</u>
136		Customer Account Expenses			
137		Operation			
138	901	Supervision	14	-	14
139	902	Meter Reading Expenses	8,518	-	8,518
140	903	Customer Records & Collection Expenses	12,194	-	12,194
141	904	Uncollectible Accounts	14,847	-	14,847
142	905	Misc. Customers Account Expenses	455	-	455
143		Total Customer Account Expenses	<u>36,028</u>	<u>0</u>	<u>36,028</u>
144		Customer Service & Informational Expenses			

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Unadjusted Total Electric per Books	Total Company Adjustments	Adjusted Electric Amount
	(A)	(B)	(C)	(D)	(E)
145		Operation			
146	907	Supervision	231	-	231
147	908	Customers Assistance Expenses	484	-	484
148	909	Informational & Instructional Expenses	1,347	-	1,347
149	910	Misc. Customer Service & Informational Exp.	400	-	400
150		Total Customer Serv. & Informational Exp.	<u>2,462</u>	<u>0</u>	<u>2,462</u>
151		Sales Expenses			
152		Operation			
153	911	Supervision	0	-	0
154	912	Demonstrating & Selling Expenses	397	-	397
155	913	Advertising Expenses	0	-	0
156	914	Rev.fr.Merchandising, Jobbing & Contr. Wk.	0	-	0
157	915	Cost & Exp. From Merch. Jobbing & Contr. Wk.	0	-	0
158	916	Miscellaneous Sales Expenses	17	-	17
159		Total Sales Expenses	<u>414</u>	<u>0</u>	<u>414</u>

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Unadjusted Total Electric per Books	Total Company Adjustments	Adjusted Electric Amount
	(A)	(B)	(C)	(D)	(E)
160		Administrative & General Expenses			
161		Operation			
162	920	Administrative & General Salaries	23,953	-	23,953
163	921	Office Supplies & Expenses	9,486	-	9,486
164	922	Administrative Exp. Transferred - Credit	(1,317)	-	(1,317)
165	923	Outside Services Employed	10,482	-	10,482
166	924	Property Insurance	1,518	-	1,518
167	925	Injuries & Damages	6,577	-	6,577
168	926	Employee Pensions & Benefits	20,876	-	20,876
169	927	Franchise Requirements	9,851	-	9,851
170	928	Regulatory Commission Expenses	3,686	-	3,686
171	929	Duplicate Charges - Credit	(10,080)	-	(10,080)
172	930.1	General Advertising Expenses	478	-	478
173	930.2	Miscellaneous General Expenses	3,978	-	3,978
174	931	Rents	6,813	-	6,813
175		Total Operation	<u>86,302</u>	<u>0</u>	<u>86,302</u>
176		Maintenance			
177	935	Maintenance of General Plant	943	-	943
178		Total Administrative & General Expenses	<u>87,245</u>	<u>0</u>	<u>87,245</u>
179		Depreciation & Amortization Expense			
180	403	Electric Plant	57,687	-	57,687
181	403	Electric General Plant	4,548	-	4,548
182	404	Electric Intangible Plt.	594	-	594
183		Total Depreciation & Amortization Expense	<u>62,829</u>	<u>0</u>	<u>62,829</u>
184	407.3	Regulatory Debits	5,985	-	5,985
185	408	Taxes Other Than Income Taxes	34,834	-	34,834
186		Total Operating Expenses (before Income Taxes)	<u>\$ 988,093</u>	<u>\$ -</u>	<u>\$ 988,093</u>

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Electric Production (F)	Electric Transmission (G)	Gas (H)
	(A)	(B)			
67		Electric Production Expenses			
68		Other Power Generation			
69		Operation			
70	546	Operation Supervision & Engineering	\$ -	\$ -	\$ -
71	547	Fuel	0	-	-
72		Total Operation	<u>0</u>	<u>0</u>	<u>0</u>
73		Maintenance			
74	553	Maintenance of Generating and Electric Plant	31	-	-
75		Total Maintenance	<u>31</u>	<u>0</u>	<u>0</u>
76		Total Other Power Generation	31	0	0
77		Other Power Supply Expenses			
78	555	Purchased Power	652,085	-	-
79	556	System Control & Load Dispatch	0	-	-
80	557	Other Expenses	525	-	-
81		Total Other Power Supply Expenses	<u>652,610</u>	<u>0</u>	<u>0</u>
82		Total Electric Production Expenses	<u>652,642</u>	<u>0</u>	<u>0</u>
83		Electric Transmission Expenses			
84		Operation			
85	560	Operation Supervision & Engineering	-	520	-
86	561	Load Dispatch	-	2,805	-
87	562	Station Expenses	-	4	-
88	563	Overhead Line Expenses	-	12	-
89	564	Underground Line Expenses	-	0	-
90	565	Transmission of Electricity by Others	-	2,433	-
91	566	Miscellaneous Transmission Expenses	-	245	-
92	567	Rents	-	77	-
93		Total Operation	<u>0</u>	<u>6,095</u>	<u>0</u>
94		Maintenance			
95	568	Maintenance Supervision & Engineering	-	184	-
96	569	Maintenance of Structures	-	178	-
97	570	Maintenance of Station Equipment	-	637	-
98	571	Maintenance of Overhead Lines	-	2,533	-

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Electric Production (F)	Electric Transmission (G)	Gas (H)
99	572	Maintenance of Underground Lines	-	0	-
100	573	Maintenance of Misc. Transmission Plt.	-	45	-
101		Total Maintenance	<u>0</u>	<u>3,577</u>	<u>0</u>
102		Total Electric Transmission Expenses	0	9,672	0
103		Regional Marketing Expenses			
104		Operation			
105	575	Market Facilitation, Monitoring and Compliance Services	-	237	-
106		Total Operation	<u>0</u>	<u>237</u>	<u>0</u>
107		Maintenance			
108	576	Maintenance of Market Operation Plant	-	0	-
109		Total Maintenance	<u>0</u>	<u>0</u>	<u>0</u>
110		Total Regional Marketing Expenses	<u>0</u>	<u>237</u>	<u>0</u>

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Electric Production (F)	Electric Transmission (G)	Gas (H)
111		Electric Distribution Expenses			
112		Operation			
113	580	Operation Supervision & Engineering	-	-	-
114	581	Load Dispatch	-	-	-
115	582	Station Expenses	-	-	-
116	583	Overhead Line Expenses	-	-	-
117	584	Underground Line Expenses	-	-	-
118	585	Street Lighting & Signal System Expenses	-	-	-
119	586	Meter Expenses	-	-	-
120	587	Customer Installation Expenses	-	-	-
121	588	Miscellaneous Expenses	-	-	-
122	589	Rents	-	-	-
123		Total Operation	<u>0</u>	<u>0</u>	<u>0</u>
124		Maintenance			
125	590	Maintenance Supervision & Engineering	-	-	-
126	591	Maintenance of Structures	-	-	-
127	592	Maintenance of Station Equipment	-	-	-
128	593	Maintenance of Overhead Lines	-	-	-
129	594	Maintenance of Underground Lines	-	-	-
130	595	Maintenance of Line Transformers	-	-	-
131	596	Maintenance of Street Lights & Signal Sys.	-	-	-
132	597	Maintenance of Meters	-	-	-
133	598	Maintenance of Misc. Distribution Plt.	-	-	-
134		Total Maintenance	<u>0</u>	<u>0</u>	<u>0</u>
135		Total Electric Distribution Expenses	<u>0</u>	<u>0</u>	<u>0</u>
136		Customer Account Expenses			
137		Operation			
138	901	Supervision	-	-	-
139	902	Meter Reading Expenses	-	-	-
140	903	Customer Records & Collection Expenses	-	-	-
141	904	Uncollectible Accounts	-	-	-
142	905	Misc. Customers Account Expenses	-	-	-
143		Total Customer Account Expenses	<u>0</u>	<u>0</u>	<u>0</u>
144		Customer Service & Informational Expenses			

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Electric Production (F)	Electric Transmission (G)	Gas (H)
145		Operation			
146	907	Supervision	-	-	-
147	908	Customers Assistance Expenses	-	-	-
148	909	Informational & Instructional Expenses	-	-	-
149	910	Misc. Customer Service & Informational Exp.	-	-	-
150		Total Customer Serv. & Informational Exp.	<u>0</u>	<u>0</u>	<u>0</u>
151		Sales Expenses			
152		Operation			
153	911	Supervision	0	-	-
154	912	Demonstrating & Selling Expenses	397	-	-
155	913	Advertising Expenses	0	-	-
156	914	Rev.fr.Merchandising, Jobbing & Contr. Wk.	0	-	-
157	915	Cost & Exp. From Merch. Jobbing & Contr. Wk.	0	-	-
158	916	Miscellaneous Sales Expenses	17	-	-
159		Total Sales Expenses	<u>414</u>	<u>0</u>	<u>0</u>

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Electric Production (F)	Electric Transmission (G)	Gas (H)
160		Administrative & General Expenses			
161		Operation			
162	920	Administrative & General Salaries	-	898	-
163	921	Office Supplies & Expenses	-	356	-
164	922	Administrative Exp. Transferred - Credit	-	(49)	-
165	923	Outside Services Employed	-	393	-
166	924	Property Insurance	-	57	-
167	925	Injuries & Damages	-	247	-
168	926	Employee Pensions & Benefits	-	783	-
169	927	Franchise Requirements	-	369	-
170	928	Regulatory Commission Expenses	-	138	-
171	929	Duplicate Charges - Credit	-	(378)	-
172	930.1	General Advertising Expenses	-	18	-
173	930.2	Miscellaneous General Expenses	-	149	-
174	931	Rents	-	256	-
175		Total Operation	<u>0</u>	<u>3,237</u>	<u>0</u>
176		Maintenance			
177	935	Maintenance of General Plant	-	35	-
178		Total Administrative & General Expenses	<u>0</u>	<u>3,272</u>	<u>0</u>
179		Depreciation & Amortization Expense			
180	403	Electric Plant	8	5,358	-
181	403	Electric General Plant	-	282	1,619
182	404	Electric Intangible Plt.	-	48	152
183		Total Depreciation & Amortization Expense	<u>8</u>	<u>5,689</u>	<u>1,772</u>
184	407.3	Regulatory Debits	-	(6,218)	-
185	408	Taxes Other Than Income Taxes	-	452	-
186		Total Operating Expenses (before Income Taxes)	<u>\$ 653,064</u>	<u>\$ 13,104</u>	<u>\$ 1,772</u>

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Other (I)	Electric Distribution (J)	Allocation Factor Used from WPA-5 or Basis for Allocation (K)
67		Electric Production Expenses			
68		Other Power Generation			
69		Operation			
70	546	Operation Supervision & Engineering	\$ -	\$ -	100% Electric Production
71	547	Fuel	-	-	100% Electric Production
72		Total Operation	<u>0</u>	<u>0</u>	
73		Maintenance			
74	553	Maintenance of Generating and Electric Plant	-	-	100% Electric Production
75		Total Maintenance	<u>0</u>	<u>0</u>	
76		Total Other Power Generation	0	0	100% Electric Production
77		Other Power Supply Expenses			
78	555	Purchased Power	-	-	100% Electric Production
79	556	System Control & Load Dispatch	-	-	100% Electric Production
80	557	Other Expenses	-	-	100% Electric Production
81		Total Other Power Supply Expenses	<u>0</u>	<u>0</u>	
82		Total Electric Production Expenses	<u>0</u>	<u>0</u>	
83		Electric Transmission Expenses			
84		Operation			
85	560	Operation Supervision & Engineering	-	-	Electric Transmission from WPA-5
86	561	Load Dispatch	-	-	Electric Transmission from WPA-5
87	562	Station Expenses	-	-	Electric Transmission from WPA-5
88	563	Overhead Line Expenses	-	-	Electric Transmission from WPA-5
89	564	Underground Line Expenses	-	-	Electric Transmission from WPA-5
90	565	Transmission of Electricity by Others	-	-	Electric Transmission from WPA-5
91	566	Miscellaneous Transmission Expenses	-	-	Electric Transmission from WPA-5
92	567	Rents	-	-	Electric Transmission from WPA-5
93		Total Operation	<u>0</u>	<u>0</u>	
94		Maintenance			
95	568	Maintenance Supervision & Engineering	-	-	Electric Transmission from WPA-5
96	569	Maintenance of Structures	-	-	Electric Transmission from WPA-5
97	570	Maintenance of Station Equipment	-	-	Electric Transmission from WPA-5
98	571	Maintenance of Overhead Lines	-	-	Electric Transmission from WPA-5

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Other (I)	Electric Distribution (J)	Allocation Factor Used from WPA-5 or Basis for Allocation (K)
	(A)	(B)			
99	572	Maintenance of Underground Lines	-	-	Electric Transmission from WPA-5
100	573	Maintenance of Misc. Transmission Plt.	-	-	Electric Transmission from WPA-5
101		Total Maintenance	<u>0</u>	<u>0</u>	
102		Total Electric Transmission Expenses	0	0	
103		Regional Marketing Expenses			
104		Operation			
105	575	Market Facilitation, Monitoring and Compliance Services	-	0	
106		Total Operation	<u>0</u>	<u>0</u>	
107		Maintenance			
108	576	Maintenance of Market Operation Plant	-	0	
109		Total Maintenance	<u>0</u>	<u>0</u>	
110		Total Regional Marketing Expenses	<u>0</u>	<u>0</u>	

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Other (I)	Electric Distribution (J)	Allocation Factor Used from WPA-5 or Basis for Allocation (K)
	(A)	(B)			
111		Electric Distribution Expenses			
112		Operation			
113	580	Operation Supervision & Engineering	-	3,565	Electric Distribution from WPA-5
114	581	Load Dispatch	-	2,143	Electric Distribution from WPA-5
115	582	Station Expenses	-	655	Electric Distribution from WPA-5
116	583	Overhead Line Expenses	-	7,665	Electric Distribution from WPA-5
117	584	Underground Line Expenses	-	2,356	Electric Distribution from WPA-5
118	585	Street Lighting & Signal System Expenses	-	571	Electric Distribution from WPA-5
119	586	Meter Expenses	-	7,222	Electric Distribution from WPA-5
120	587	Customer Installation Expenses	-	275	Electric Distribution from WPA-5
121	588	Miscellaneous Expenses	-	11,644	Electric Distribution from WPA-5
122	589	Rents	-	65	Electric Distribution from WPA-5
123		Total Operation	<u>0</u>	<u>36,160</u>	
124		Maintenance			
125	590	Maintenance Supervision & Engineering	-	1,368	Electric Distribution from WPA-5
126	591	Maintenance of Structures	-	620	Electric Distribution from WPA-5
127	592	Maintenance of Station Equipment	-	7,694	Electric Distribution from WPA-5
128	593	Maintenance of Overhead Lines	-	44,033	Electric Distribution from WPA-5
129	594	Maintenance of Underground Lines	-	2,532	Electric Distribution from WPA-5
130	595	Maintenance of Line Transformers	-	534	Electric Distribution from WPA-5
131	596	Maintenance of Street Lights & Signal Sys.	-	832	Electric Distribution from WPA-5
132	597	Maintenance of Meters	-	169	Electric Distribution from WPA-5
133	598	Maintenance of Misc. Distribution Plt.	-	1,803	Electric Distribution from WPA-5
134		Total Maintenance	<u>0</u>	<u>59,585</u>	
135		Total Electric Distribution Expenses	<u>0</u>	<u>95,746</u>	
136		Customer Account Expenses			
137		Operation			
138	901	Supervision	-	14	Electric Distribution from WPA-5
139	902	Meter Reading Expenses	-	8,518	Electric Distribution from WPA-5
140	903	Customer Records & Collection Expenses	-	12,194	Electric Distribution from WPA-5
141	904	Uncollectible Accounts	-	14,847	Electric Distribution from WPA-5
142	905	Misc. Customers Account Expenses	-	455	Electric Distribution from WPA-5
143		Total Customer Account Expenses	<u>0</u>	<u>36,028</u>	
144		Customer Service & Informational Expenses			

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Other (I)	Electric Distribution (J)	Allocation Factor Used from WPA-5 or Basis for Allocation (K)
	(A)	(B)			
145		Operation			
146	907	Supervision	-	231	Electric Distribution from WPA-5
147	908	Customers Assistance Expenses	-	484	Electric Distribution from WPA-5
148	909	Informational & Instructional Expenses	-	1,347	Electric Distribution from WPA-5
149	910	Misc. Customer Service & Informational Exp.	-	400	Electric Distribution from WPA-5
150		Total Customer Serv. & Informational Exp.	<u>0</u>	<u>2,462</u>	
151		Sales Expenses			
152		Operation			
153	911	Supervision	-	-	100% Electric Production
154	912	Demonstrating & Selling Expenses	-	-	100% Electric Production
155	913	Advertising Expenses	-	-	100% Electric Production
156	914	Rev.fr.Merchandising, Jobbing & Contr. Wk.	-	-	100% Electric Production
157	915	Cost & Exp. From Merch. Jobbing & Contr. Wk.	-	-	100% Electric Production
158	916	Miscellaneous Sales Expenses	-	-	100% Electric Production
159		Total Sales Expenses	<u>0</u>	<u>0</u>	

AmerenIP
Jurisdictional Allocation Summary
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Other (I)	Electric Distribution (J)	Allocation Factor Used from WPA-5 or Basis for Allocation (K)
	(A)	(B)			
160		Administrative & General Expenses			
161		Operation			
162	920	Administrative & General Salaries	-	23,055	WPA-5b
163	921	Office Supplies & Expenses	-	9,130	WPA-5b
164	922	Administrative Exp. Transferred - Credit	-	(1,267)	WPA-5b
165	923	Outside Services Employed	-	10,089	WPA-5b
166	924	Property Insurance	-	1,461	WPA-5b
167	925	Injuries & Damages	-	6,331	WPA-5b
168	926	Employee Pensions & Benefits	-	20,093	WPA-5b
169	927	Franchise Requirements	-	9,482	WPA-5b
170	928	Regulatory Commission Expenses	-	3,548	WPA-5b
171	929	Duplicate Charges - Credit	-	(9,702)	WPA-5b
172	930.1	General Advertising Expenses	-	460	WPA-5b
173	930.2	Miscellaneous General Expenses	-	3,829	WPA-5b
174	931	Rents	-	6,557	WPA-5b
175		Total Operation	<u>0</u>	<u>83,066</u>	
176		Maintenance			
177	935	Maintenance of General Plant	-	907	WPA-5b
178		Total Administrative & General Expenses	<u>0</u>	<u>83,973</u>	
179		Depreciation & Amortization Expense			
180	403	Electric Plant	-	52,320	per Books
181	403	Electric General Plant	(404)	3,702	WPA-5b
182	404	Electric Intangible Plt.	0	292	WPA-5b
183		Total Depreciation & Amortization Expense	<u>(404)</u>	<u>56,314</u>	
184	407.3	Regulatory Debits	-	12,204	per Books
185	408	Taxes Other Than Income Taxes	-	34,381	Combination of Direct Assignment, Labor(WPA-5b), and Gross Electric Plant (WPA-5a, Line 14)
186		Total Operating Expenses (before Income Taxes)	<u>\$ (404)</u>	<u>\$ 321,108</u>	

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Workpaper Supporting Summary of Jurisdictional Allocators: Summary of Allocators

Line No.	Allocator (A)	Electric Production (B)	Electric Transmission (C)	Electric Distribution (D)	Electric Other (E)
1	Operations and Maintenance - Electric Transmission, Distribution, and Gas	0.00%	8.75%	66.06%	0.00%
2	Operations and Maintenance - Electric Transmission and Distribution	0.00%	11.70%	88.30%	0.00%
3	Gas	0.00%	0.00%	0.00%	0.00%
4	Electric Distribution	0.00%	0.00%	100.00%	0.00%
5	Electric Transmission	0.00%	100.00%	0.00%	0.00%
6	Retired	0.00%	0.00%	0.00%	0.00%
7	Customers	0.00%	0.00%	59.56%	0.00%
8	Operations and Maintenance - Electric Distribution, and Gas	0.00%	0.00%	72.40%	0.00%
9	Labor (See WPA-5b)	0.00%	0.00%	0.00%	0.00%
10	Revenues Functionalization	59.63%	2.25%	36.12%	2.00%
11	Electric General Plant	0.00%	9.30%	90.70%	0.00%
12	Gross Plant in Service	0.00%	12.58%	87.42%	0.00%
13	ASP Intangible Plant	0.00%	8.09%	66.20%	0.00%
14	Electric Intangible Plant	0.00%	10.89%	89.11%	0.00%
15	ASP General Plant	0.00%	6.79%	66.20%	0.00%
16	ASP General Reserve	0.00%	6.21%	67.08%	0.00%
17	Electric General Plant Reserve	0.00%	8.47%	91.53%	0.00%
18	Gross Plant with General Plant	0.00%	12.09%	87.91%	0.00%
19	Net Plant with General Plant	0.00%	9.38%	90.62%	0.00%

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Workpaper Supporting Summary of Jurisdictional Allocators: Summary of Allocators

Line No.	Allocator (A)	Electric Production (B)	Electric Transmission (C)	Electric Distribution (D)	Electric Other (E)
20	Gross Plant without General and Intangible	0.00%	12.31%	87.69%	0.00%
21	Net Plant without General and Intangible	0.00%	9.35%	90.65%	0.00%
22	ASP General Plant without retirements	0.00%	7.16%	69.82%	0.00%

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Workpaper Supporting Summary of Jurisdictional Allocators: Summary of Allocators

Line No.	Allocator (A)	Total - Electric (F)	Gas (G)	Retired (H)	Total (I)
1	Operations and Maintenance - Electric Transmission, Distribution, and Gas	74.82%	25.18%	0.00%	100.00%
2	Operations and Maintenance - Electric Transmission and Distribution	100.00%	0.00%	0.00%	100.00%
3	Gas	0.00%	100.00%	0.00%	100.00%
4	Electric Distribution	100.00%	0.00%	0.00%	100.00%
5	Electric Transmission	100.00%	0.00%	0.00%	100.00%
6	Retired	0.00%	0.00%	100.00%	100.00%
7	Customers	59.56%	40.44%	0.00%	100.00%
8	Operations and Maintenance - Electric Distribution, and Gas	72.40%	27.60%	0.00%	100.00%
9	Labor (See WPA-5b)	63.63%	36.37%	0.00%	100.00%
10	Revenues Functionalization	100.00%	0.00%	0.00%	100.00%
11	Electric General Plant	100.00%	0.00%	0.00%	100.00%
12	Gross Plant in Service	100.00%	0.00%	0.00%	100.00%
13	ASP Intangible Plant	74.30%	25.69%	0.02%	100.00%
14	Electric Intangible Plant	100.00%	0.00%	0.00%	100.00%
15	ASP General Plant	72.99%	21.83%	5.18%	100.00%
16	ASP General Reserve	73.29%	35.60%	-8.89%	100.00%
17	Electric General Plant Reserve	100.00%	0.00%	0.00%	100.00%
18	Gross Plant with General Plant	100.00%	0.00%	0.00%	100.00%
19	Net Plant with General Plant	100.00%	0.00%	0.00%	100.00%

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Workpaper Supporting Summary of Jurisdictional Allocators: Summary of Allocators

Line No.	Allocator (A)	Total - Electric (F)	Gas (G)	Retired (H)	Total (I)
20	Gross Plant without General and Intangible	100.00%	0.00%	0.00%	100.00%
21	Net Plant without General and Intangible	100.00%	0.00%	0.00%	100.00%
22	ASP General Plant without retirements	76.98%	23.02%	0.00%	100.00%

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

Line No.	OPERATING & MAINTENANCE LABOR (A)	2005 (B)	2006 (C)	2007 (D)	2008 (E)
1	PRODUCTION LABOR				
2	Electric	\$ 155,272	\$ 2,807	\$ -	\$ -
3	Gas, incl. gas storage & processing	2,003,531	2,014,305	1,932,356	2,207,287
4	Total	2,158,803	2,017,112	1,932,356	2,207,287
5	TRANSMISSION LABOR				
6	Electric	2,029,885	1,733,667	1,912,182	1,725,354
7	Gas, incl. gas storage & processing	585,907	622,538	1,235,415	1,200,989
8	Total	2,615,792	2,356,205	3,147,597	2,926,343
9	DISTRIBUTION LABOR				
10	Electric	29,792,408	33,086,255	34,142,598	36,880,011
11	Gas, incl. gas storage & processing	15,632,870	16,419,533	16,161,962	18,571,478
12	Total	45,425,278	49,505,788	50,304,560	55,451,489
13	CUSTOMER ACCOUNTING LABOR				
14	Electric	8,026,507	7,888,565	7,085,972	6,938,167
15	Gas, incl. gas storage & processing	5,094,437	5,121,044	4,384,260	4,147,119
16	Total	13,120,944	13,009,609	11,470,232	11,085,286
17	CUSTOMER SERVICE & INFORMATION LABOR				
18	Electric	173,257	40,090	121,252	462,377
19	Gas, incl. gas storage & processing	65,125	9,944	45,452	148,939
20	Total	238,382	50,034	166,704	611,316
21	SALES LABOR				
22	Electric	-	-	-	-
23	Gas, incl. gas storage & processing	18,201	24,679	23,888	18,567
24	Total	18,201	24,679	23,888	18,567
25	ADMINISTRATIVE & GENERAL LABOR				
26	Electric	22,205,495	15,042,044	17,467,992	17,792,323
27	Gas, incl. gas storage & processing	3,528,917	2,958,937	3,527,530	3,604,642
28	Total	25,734,412	18,000,981	20,995,522	21,396,965
29	OPERATING & MAINTENANCE LABOR TOTAL				
30	Electric	62,382,824	57,793,428	60,729,996	63,798,232

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

Line No.	OPERATING & MAINTENANCE LABOR (A)	2005 (B)	2006 (C)	2007 (D)	2008 (E)
31	Gas, incl. gas storage & processing	26,928,988	27,170,980	27,310,863	29,899,021
32	Total	\$ 89,311,812	\$ 84,964,408	\$ 88,040,859	\$ 93,697,253
33		<u>Illinois Direct %</u>	<u>Illinois Direct %</u>	<u>Illinois Direct %</u>	<u>Illinois Direct %</u>
34	ILLINOIS DIRECT ELECTRIC DELIVERY SERVICE LABOR %				
35	PRODUCTION	0.39%	0.01%	0.00%	0.00%
36	TRANSMISSION	5.05%	4.06%	4.42%	3.75%
37	DISTRIBUTION	94.56%	95.94%	95.58%	96.25%
38	(includes Distribution, Customer Accounting and Customer Service & Informational)				
39	ILLINOIS ELECTRIC ALLOCATOR - BASED ON ELECTRIC:TOTAL LABOR COST	63.19%	63.84%	64.53%	63.63%
40	ILLINOIS GAS OPERATIONS ALLOCATOR - BASED ON GAS: TOTAL LABOR COST	36.81%	36.16%	35.47%	36.37%
		Sch. WPC 11.1	Sch. WPC 11.1	Sch. WPC 11.1	Sch. WPC 11.1