

AmerenIP
Jurisdictional Rate Base Summary by ICC Account
As of December 31, 2008
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Electric Distribution Account Balances Before Pro Formas (C)	Pro Forma Adjustments (D)	Adjusted Test Year Electric Distribution Rate Base (E)
1		Electric Intangible Plant			
2	301	Organization	\$ -	\$ -	\$ -
3	302	Franchises and Consents	-	-	-
4	303	Miscellaneous Intangible Plant	21,765	-	21,765
5		Subtotal - Intangible Plant	<u>21,765</u>	<u>-</u>	<u>21,765</u>
6		Electric Distribution Plant			
7	360	Land and Land Rights	15,842	423	16,265
8	361	Structures and Improvements	12,987	1,102	14,089
9	362	Station Equipment	303,565	23,823	327,388
10	363	Storage Battery Equipment	-	-	-
11	364	Poles, Towers and Fixtures	466,395	34,271	500,666
12	365	Overhead Conductors and Devices	417,402	25,541	442,943
13	366	Underground Conduit	24,361	-	24,361
14	367	Underground Conductors and Devices	211,135	1,000	212,135
15	368	Line Transformers	279,498	13,189	292,687
16	369	Services	181,502	-	181,502
17	370	Meters	67,595	2,592	70,187
18	371	Installations on Customers Premises	1	-	1
19	372	Leased Property on Customer Premises	-	-	-
20	373	Street Lighting and Signal Systems	132,443	-	132,443
21	374	Other Distribution Plant	231	-	231
22		Subtotal - Distribution Plant	<u>2,112,956</u>	<u>101,942</u>	<u>2,214,898</u>
23		General Plant			
24	389	Land and Land Rights	1,880	430	2,310
25	390	Structures and Improvements	49,267	3,850	53,118
26	391	Office Furniture and Equipment	39,554	1,431	40,985
27	392	Transportation Equipment	25,726	4,235	29,961
28	393	Stores Equipment	1,356	1,237	2,593
29	394	Tools, Shop and Garage Equipment	7,625	-	7,625
30	395	Laboratory Equipment	3,112	-	3,112
31	396	Power Operated Equipment	943	-	943
32	397	Communication Equipment	39,641	437	40,078
33	398	Miscellaneous Equipment	1,453	-	1,453
34	399.1	Other General Plant	63	-	63
35		Subtotal - General Plant	<u>170,621</u>	<u>11,620</u>	<u>182,241</u>

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Line No.	Account No. (A)	Title of Plant Function (B)	Electric Distribution Account Balances Before Pro Formas (C)	Pro Forma Adjustments (D)	Adjusted Test Year Electric Distribution Rate Base (E)
36		Total Electric Plant in Service	<u>2,305,342</u>	<u>113,562</u>	<u>2,418,904</u>
37		Reserve for Depreciation			
38	108	Intangible Plant	21,626	-	21,626
39	108	Distribution Plant	654,870	64	654,934
40	108	General Plant	<u>65,152</u>	<u>1,572</u>	<u>66,725</u>
41		Total Reserve	<u>741,648</u>	<u>1,637</u>	<u>743,285</u>
42		Net Plant	<u>1,563,694</u>	<u>111,925</u>	<u>1,675,619</u>
43		Adjustments:			
44	107	CWIP Not Subject to AFUDC	16	-	16
45	131	Cash Working Capital		(1,226)	(1,226)
46	154, 163	Materials & Supplies	18,679	(896)	17,782
46	252	Customer Advances for Construction	(17,579)	-	(17,579)
47	190, 282, 283	Accumulated Deferred Income Taxes	(89,949)	(74,628)	(164,577)
48	235	Customer Deposits	(10,499)	1,010	(9,489)
49		Total Adjustments	<u>(99,332)</u>	<u>(75,740)</u>	<u>(175,073)</u>
50		Total Rate Base	<u>\$ 1,464,361</u>	<u>\$ 36,185</u>	<u>\$ 1,500,546</u>

Sch. B-2

AmerenIP
Customer Advances for Construction
 For the Twelve Months Ended December 31, 2008

<u>LINE NO.</u>	<u>ALLOCATION (A)</u>	<u>TOTAL COMPANY (B)</u>	<u>GAS OPERATIONS (C)</u>	<u>TOTAL ELECTRIC (D)</u>	<u>PRODUCTION (E)</u>	<u>TRANSMISSION (F)</u>	<u>DISTRIBUTION (G)</u>
1	DISTR	\$ (34,532,966)	\$ (16,954,256)	\$ (17,578,710)	\$ -	\$ -	\$ (17,578,710)

AmerenIP
Summary of Utility Adjustments to Rate Base
As of December 31, 2008
(\$000s)

Line No.	Title of Plant Function or Ratebase Item (A)	Amount (B)	Reference (C)
1	Plant Additions Adjustment	\$ 112,711	Schedule B-2.1
2	Liberty Audit Adjustment	3,098	Schedule B-2.2
3	Incentive Compensation True Up Adjustment	(69)	Schedule B-2.3
4	Incentive Compensation Based Upon Earnings Adjustment	(200)	Schedule B-2.4
5	NESC Rework Adjustment	(1,979)	Schedule B-2.5
6	Depreciation Reserve Adjustment	(1,637)	Schedule B-2.6
7	Cash Working Capital	(1,226)	Schedule B-8
8	Materials and Supplies Adjustment	(896)	Schedule B-8.1
9	Customer Deposits Adjustment	1,010	Schedule B-13
10	ADIT Adjustment	(74,628)	Schedule B-2.7
11	Total Adjustments to Rate Base	<u><u>\$ 36,185</u></u>	

AmerenIP
Plant Additions Pro Forma
(\$000s)

Line No.	Account No.	Title of Plant Function	CY 2009 - YTD May 2010			Electric Distribution Amount
			Total Additions	Total Retirements	Net Additions	
	(A)	(B)	(C)	(D)	(E)	(F)
1		Electric Intangible Plant				
2	301	Organization	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents	-	-	-	-
4	303	Miscellaneous Intangible Plant	-	-	-	-
5		Subtotal - Electric Intangible Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6		Electric Distribution Plant				
7	360	Land and Land Rights	429	(6)	423	423
8	361	Structures and Improvements	151	(45)	106	106
9	362	Station Equipment	26,041	(3,628)	22,413	22,413
10	363	Storage Battery Equipment	-	-	-	-
11	364	Poles, Towers, and Fixtures	37,112	(2,572)	34,540	34,540
12	365	Overhead Conductors and Devices	29,257	(1,798)	27,459	27,459
13	366	Underground Conduit	-	-	-	-
14	367	Underground Conductors and Devices	1,012	(12)	1,000	1,000
15	368	Line Transformers	14,649	(1,460)	13,189	13,189
16	369	Services	-	-	-	-
17	370	Meters	5,357	(2,765)	2,592	2,592
18	371	Installations on Customer Premises	-	-	-	-
19	372	Leased Property on Customer Premises	-	-	-	-
20	373	Street Lighting and Signal Systems	-	-	-	-
21		Subtotal - Distribution Plant	<u>114,008</u>	<u>(12,286)</u>	<u>101,722</u>	<u>101,722</u>
						<u>69.82%</u>
		General Plant Allocated to Electric				
22		Electric General Plant				

AmerenIP
Plant Additions Pro Forma
(\$000s)

Line No.	Account No.	Title of Plant Function	CY 2009 - YTD May 2010			Electric Distribution Amount
			Total Additions	Total Retirements	Net Additions	
	(A)	(B)	(C)	(D)	(E)	(F)
23	389	Land and Land Rights	616	-	616	430
24	390	Structures and Improvements	5,609	(94)	5,515	3,850
25	391	Office Furniture and Equipment	1,206	(60)	1,146	800
26	392	Transportation Equipment	6,524	(458)	6,066	4,235
27	393	Stores Equipment	1,857	(86)	1,771	1,237
28	394	Tools, Shop and Garage Equipment	-	-	-	-
29	395	Laboratory Equipment	-	-	-	-
30	396	Power Operated Equipment	-	-	-	-
31	397	Communication Equipment	675	(49)	626	437
32	398	Miscellaneous Equipment	-	-	-	-
33	399.1	Asset Retirement Cost for General Plant	-	-	-	-
34		Subtotal - Electric General Plant	16,487	(747)	15,740	10,989
35		Total Electric Plant in Service	\$ 130,495	\$ (13,033)	\$ 117,462	\$ 112,711

Notes:

Retirements for General Plant based on use of current depreciation rates since utility has adopted vintage retirement method.

PURPOSE OF ADJUSTMENT

To reflect the proforma adjustments for plant additions for the period of 2009 through May 2010.

AmerenIP
Plant Additions Pro Forma
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr Amount	State Tax Depr Amt	FedTax Depr Amt	Book/State Tax Amt Diff	Book/Fed Tax Amt Diff
1		Electric Intangible Plant								
2	301	Organization								
3	302	Franchises and Consents								
4	303	Miscellaneous Intangible Plant								
5		Subtotal - Electric Intangible Plant				\$ -	\$ -	\$ -	\$ -	\$ -
6		Electric Distribution Plant								
7	360	Land and Land Rights	0.00%	0.000%	0.00%	-	0	-	-	-
8	361	Structures and Improvements	1.95%	7.219%	53.61%	2	8	57	6	55
9	362	Station Equipment	2.24%	7.219%	53.61%	502	1,618	12,015	1,116	11,513
10	363	Storage Battery Equipment								
11	364	Poles, Towers, and Fixtures	3.77%	7.219%	53.61%	1,302	2,493	18,517	1,191	17,215
12	365	Overhead Conductors and Devices	3.12%	7.219%	53.61%	857	1,982	14,721	1,125	13,864
13	366	Underground Conduit								
14	367	Underground Conductors and Devices	2.86%	7.219%	53.61%	29	72	536	43	507
15	368	Line Transformers	2.35%	7.219%	53.61%	310	952	7,071	642	6,761
16	369	Services								
17	370	Meters	2.96%	7.219%	53.61%	77	187	1,390	110	1,313
18	371	Installations on Customer Premises								
19	372	Leased Property on Customer Premises								
20	373	Street Lighting and Signal Systems								
21		Subtotal - Distribution Plant				\$ 3,079	\$ 7,312	\$ 54,307	\$ 4,233	\$ 51,228

AmerenIP
Plant Additions Pro Forma
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr Amount	State Tax Depr Amt	FedTax Depr Amt	Book/State Tax Amt Diff	Book/Fed Tax Amt Diff
22		Electric General Plant								
23	389	Land and Land Rights	0.00%		0.000%	-	0	-	-	-
24	390	Structures and Improvements	1.68%	2.564%	2.564%	93	141	141	48	48
25	391	Office Furniture and Equipment	5.00%	24.49%	62.25%	57	281	713	224	656
26	392	Transportation Equipment	7.02%	32.00%	66.00%	426	1,941	4,004	1,515	3,578
27	393	Stores Equipment	4.62%	24.49%	62.25%	82	434	1,103	352	1,021
28	394	Tools, Shop and Garage Equipment								
29	395	Laboratory Equipment								
30	396	Power Operated Equipment								
31	397	Communication Equipment	7.19%	24.49%	62.25%	45	153	390	108	345
32	398	Miscellaneous Equipment								
34	399.1	Asset Retirement Cost for General Plant								
35		Subtotal - Electric General Plant				703	2,950	6,351	2,247	5,648
36		Total Electric Plant in Service				\$ 3,782	\$ 10,262	\$ 60,658	\$ 6,480	\$ 56,876
								7.30%		\$ 473
								35.00%		\$ 19,741

AmerenIP
Cost of Removal
 As of December 31, 2008
 (\$000s)

Line No.	Description	Ratio	Adjustment	Electric Distribution Amount
				<u>69.82%</u>
1	Pro Forma Retirements-Distribution Plant		\$ (12,286)	(12,286)
2	Pro Forma Retirements-General Plant		<u>(747)</u>	(521)
3			<u>(13,033)</u>	
4	Ratio of Cost of Removal to Retirements	43.80%		
5	Adjustment for Cost of Removal - Distribution Plant		(5,708)	(5,708)
6	Ratio of Salvage to Retirements	-8.84%		
7	Adjustment for Salvage		1,152	1,152

AmerenIP
Workpaper Supporting Plant Additions Pro Forma
(\$000s)

Line No.	Account No.	Title of Plant Function	Additions	
			2009-YTD May 2010 Blankets	2009-YTD May 2010 Projects
	(A)	(B)	(C)	(D)
1		Electric Intangible Plant		
2	301	Organization	\$ -	\$ -
3	302	Franchises and Consents	-	-
4	303	Miscellaneous Intangible Plant	-	-
5		Subtotal - Electric Intangible Plant	-	-
6		Electric Distribution Plant		
7	360	Land and Land Rights	-	429
8	361	Structures and Improvements	151	-
9	362	Station Equipment	8,214	17,827
10	363	Storage Battery Equipment	-	-
11	364	Poles, Towers, and Fixtures	33,159	3,953
12	365	Overhead Conductors and Devices	25,720	3,537
13	366	Underground Conduit	-	-
14	367	Underground Conductors and Devices	610	402
15	368	Line Transformers	14,649	-
16	369	Services	-	-
17	370	Meters	5,357	-
18	371	Installations on Customer Premises	-	-
19	372	Leased Property on Customer Premises	-	-
20	373	Street Lighting and Signal Systems	-	-
21		Subtotal - Distribution Plant	87,860	26,148
22		Electric General Plant		
23	389	Land and Land Rights	616	-
24	390	Structures and Improvements	487	5,122
25	391	Office Furniture and Equipment	1,024	182
26	392	Transportation Equipment	158	6,366
27	393	Stores Equipment	1,857	-
28	394	Tools, Shop and Garage Equipment	-	-
29	395	Laboratory Equipment	-	-
30	396	Power Operated Equipment	-	-
31	397	Communication Equipment	579	96
32	398	Miscellaneous Equipment	-	-
33	399.1	Asset Retirement Cost for General Plant	-	-
34		Subtotal - Electric General Plant	4,721	11,766
35		Total Electric Plant in Service	\$ 92,581	\$ 37,914

AmerenIP
Workpaper Supporting Plant Additions Pro Forma
(\$000s)

Line No.	Project w/ Description (A)	Account (B)	Amount (C)
	<u>IP Electric Blankets</u>		
1	C3018 - SWO -IPC SUB ROOF-DRIVEWAY REPL-E63	361	\$ 151
2	C3178 - SWO-IPC DIST. SUBS -T&D DESIGN-E63	362	5,546
3	C3020 - SWO-IPC Distr.Subs-E63-Condit.Based	362	2,668
4	C3205 - DISTRIBUTION SERVICES - POLE REPLAC	364	4,421
5	C3213 - IPC MAJOR STORM	365	1
6	C3225 - OTH UNIDENTIF DIST SVCS-T&D LINES	365	1,348
7	0A823 - IPC NESC COMPLIANCE WORK	365	1,098
8	C2241 - DISTRIBUTION SVCS - HENDRIX CABLE	365	216
9	C2244 - Worst Performing Circuits-IPC	365	560
10	C2247 - Customers Exceeding Targets-IPC	365	722
11	C3021 - MULTIPLE DEVICE INTERRUPTIONS - IPC	365	734
12	C3022 - DEVICE INSPECTION PROGRAM - IPC	365	1,425
13	C3023 - IPC Misc. Reliability Wrk Under 50k	365	7,882
14	C3202 - DIST SVC T & D ELECTRIC LINES	365	1
15	C3206 - DIST SVC LIGHTENING ARRESTERS	365	254
16	C3207 - DISTRIBUTION SERVICES - TAP FUSING	365	245
17	C3208 - SUB TRANS REMOTE AUTO SWITCHING	365	322
18	C3221 - GOVERNMENT RELOCATIONS	365	4,121
19	C3223 - MISC DIST SVCS <100K - T&D LINES	365	22,794
20	C3226 - EMRGNCY WRK DIST SVCS-T&D LINES	365	6,449
21	C3227 - CUST RQSTD DIST SVCS-T&D LINES	365	6,253
22	C3301 - IPC MAJOR STORM	365	87
23	C3302 - IPC MAJOR STORM	365	(13)
24	C3303 - IPC MAJOR STORM	365	(41)
25	C3210 - DIST SVC CABLE REPLACEMENT	367	610
26	C3175 - SWO-IPC LINE XFMR PURCHASES - E21	368	14,649
27	C3170 - SWO-IPC ELEC.METER PURCHASES -E30	370	5,357
28	C3010 - STAND WO - PHYSICAL PROPERTY & LAND	389	616
29	C3009 - STANDING WO - BLDG STRUCTURES E-83	390	487
30	C3173 - SWO-IPC Relay Svcs.PCs,Offc.Eq-E81	391	48
31	C3015 - IPC ROUTERS, SWITCHES AND SERVERS	391	10
32	C3200 - DIST.SVCS.-OFFC.FURN.-EQP.-IPC-E81	391	737
33	C3017 - SWO - IPC SUB PC-OFFICE EQP. - E81	391	32
34	0A732 - PC EQUIP FOR CCTV CARD ACCESS	391	35
35	C3014 - AMERENIP STORES OFFICE EQUIPMENT	391	24
36	C3008 - STANDING WO-PC HARDWARE AND OFFICE	391	130
37	C3184 - SWO-IPC Fleet PCs, Office Eq.-E81	391	8
38	C3024 - SCO IPC VEHICLE PURCHASES	392	158
39	C3250 - IPC STANDING WO - VEHICLE	392	-
40	C3174 - SWO-IPC RELAY SVCS.TOOLS,TST.EQ-E83	393	192
41	C3203 - DIST.SVCS.-GENERAL PLANT-IPC-E83	393	829
42	C3180 - SWO-IPC SUB. TOOLS, TEST EQPMT.-E83	393	106
43	0A728 - CCTV SECURITY CARD ACCESS	393	69
44	C3012 - STANDING WORK ORDER FOR STORES EQUI	393	461
45	C3000 - IPC SWO-TOOLS & EQUIPT	393	32
46	C3185 - SWO-IPC FLEET TOOLS, TEST EQP.-E83	393	168
47	C3005 - IPC - MDT REPLACEMENT	397	527
48	C3002 - MISC IPC CAPITAL EXPENDITURES	397	52
49			<u>\$ 92,581</u>

AmerenIP
Workpaper Supporting Plant Additions Pro Forma
(\$000s)

Line No.	Project w/ Description (A)	Account (B)	Amount (C)
<u>IP Electric Specific Projects</u>			
50	24716 - Richland-IPC-Dist Sub Site	360	171
51	24728 - North Utica - New Sub Site	360	258
52	16358 - Fox River-New 138-34kV Sub (Wedron)	362	4,537
53	24729 - N. LaSalle - 34kV, 14MVAR Cap Bank	362	430
54	22480 - Fithian Rural - Rpl. Xfmr w-14MVA	362	547
55	24723 - Route 48 - New 12kV Fdr, Regs, Recl	362	137
56	25238 - Oglesby-Redesign 34kV Bus	362	229
57	22491 - Viola Rt. 17 Sw.Sta.- 69kV Cap Bank	362	292
58	25123 - LaSalle-Emergency Rebuild-Flood	362	509
59	24738 - Bellev. 17th St. -Rpl. 2-34kV Brkrs	362	220
60	24777 - OFallon Seven Hills Rd. - ATO	362	230
61	24776 - Dupo Sub - Auto-switching	362	233
62	24811 - Spare 34-12kV-14MVA,N-LTC Xfmr#25	362	477
63	24369 - Aviston - 69kV Bus. Term. - Xfmr #1	362	267
64	22451 - Aviston - 12kV Cap Bank	362	141
65	22473 - Bethel Mine Rd. - New Substation	362	1,910
66	20853 - Utica Ridge Av Sub-Upg Xfmr #2	362	711
67	24111 - Troy Grove - Xfmr Upgrd-34.4-13.2kV	362	908
68	22453 - CP Mattis Ave-New 12kV Fdr Position	362	161
69	22454 - CP Mattis Ave-Rpl Xfmr #1 w-69-12kV	362	900
70	24726 - Windsor Rd. - ATO	362	56
71	24717 - Shiloh FSP East - Sub Site Purchase	362	454
72	20833 - Washington St.-34kV 14MVAR Cap Bank	362	414
73	24737 - Bethalto - Upgr. Cap Bank to 14MVAR	362	204
74	22898 - Kewanee South Street Sub Xfmr #2	362	864
75	23715 - Normal White Oak Rd- New Substation	362	921
76	23716 - White Heath Sub - Upg Xfmr Add Ckt	362	337
77	22483 - Normal Main - 34kV 5.4MVAR Cap Bank	362	254
78	22583 - Weedman-2nd Xfmr-14MVA, Add Brkr **	362	1,193
79	24751 - Mahomet - Repl. OCB #1376	362	291
80	22976 - DEC-REPLACE UG, WOODLAND DR.	365	243
81	20476 - L3311-Clear 5.25 miles for HTO	365	112
82	24812 - L3452-Distribution Auto Switching	365	127
83	24813 - L3452-New AthensDist Auto Switching	365	212
84	19221 - DANVILLE NEW LINE	365	407
85	24354 - Frank Scott Pkwy 159FSP Relocation	365	31
86	24368 - IL Rt 158 Millstadt to Belleville-E	365	1
87	22510 - NEW 12KV FEEDER - N MATTIS SUB	365	163
88	24631 - URBANA 5 POINT ALT FEED CKT R58-961	365	194
89	24630 - LINES 6664 AND 6607 UPRG FOR U OF I	365	668
90	25354 - RELOC CIR 350 NORTH TO L3318,CONOCO	365	88
91	25361 - CONOCO VESSEL - HEAVY HAUL	365	-
92	22162 - 92J-Bethel Mine Rd Substation	365	245
93	22165 - 92J-Line 3471 Clear .52 miles	365	117
94	24594 - 92J-Line 3308-Reconductor .38 miles	365	147
95	24595 - 92J-Raise 69kV Line 6644A	365	172
96	23263 - CKT 138 NESC CORRECTIONS 44TH ST	365	-
97	23264 - CKT 126 NESC CORRECTIONS "C" STREET	365	-
98	24298 - Reconductor Line 3409A Mendota	365	138
99	24300 - Reconductor Line 3411 Wedron	365	169
100	24338 - Reconductor Line 3409 Sunstrand	365	190
101	24340 - IDOT Elec Relocate Route 178 & I-80	365	126
102	22152 - ELEC RELOCATE PIPE, LINE RD,NORMAL	365	129
103	22260 - Sheridan Sub Cir 522 Rebuild	365	264
104	24348 - Relocate Cir 390 Etna Road Ottawa	365	130
105	21314 - RAAB RD, CITY OF NORMAL, ELEC RELOC	365	103
106	24589 - 92J-SIUE Religious Center	365	88
107	24590 - 92J-E IDOT Rte 159 Morrison to Belt	365	1,041
108	24304 - Kewanee Spacer Cable Replacement	365	137
109	24344 - Feeder P47-123 Rebuild Cameron	365	186

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(\$000s)

Line No.	Project w/ Description (A)	Account (B)	Amount (C)
111	24370 - L3463 Mt. Vernon HTO	365	136
112	24375 - L3322-Mt Vernon HTO	365	63
113	24376 - L3350 Sparta 1 mi reconductor	365	381
114	24355 - Circuit 423-Porter Rd Reconductor	365	314
115	24358 - Frank Scott Parkway East Govt Relo	365	72
116	24356 - L3480 switchesPrairieFarmsDairy	365	57
117	24882 - DEC-BOWSHIER SUB RETIRE LN CONV	365	309
118	22264 - Replace UG Cable LaSalle	367	292
119	24350 - Replace UG Cable Cir 179 Granville	367	110
120	24073 - Central Meter Shop Security	390	129
121	24072 - Champaign Security	390	338
122	21376 - Plaza Data Center Reliability	390	2,225
123	24079 - Jacksonville Garage & Comm Building	390	1,844
124	24075 - Central Meter Shop Storage Building	390	280
125	24074 - Central Meter Shop HVAC	390	306
126	24070 - Belleville Space Planning	391	182
127	23048 - ED SUBST HANDHELD METER READERS	391	-
128	16394 - IPC - Elec - 2009 Purchase Vehicles	392	2,858
129	20347 - IPC Elec 2009 Lease Veh Purch	392	320
130	16814 - IPC Elec - 2010 Purchase Veh	392	3,066
131	20349 - IPC Elec 2010 Lease Veh Purch	392	122
132	20441 - IP TELEPHONY ROLLOUT IP 2009	397	88
133	24838 - NEW MGMT SYSTEM FOR MAS RADIO-IPC	397	8
134			\$ 37,914

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Workpaper Supporting Plant Additions Pro Forma
(\$000s)

Line No.	Account No.	Title of Plant Function	Calendar Year 2006		Calendar Year 2007	
			Gross Additions During the Year	Retirements During the Year	Gross Additions During the Year	Retirements During the Year
	(A)	(B)	(C)	(D)	(E)	(F)
1		Electric Distribution Plant				
2	360	Land and Land Rights	\$ (4,150)	\$ (8)	\$ 138	\$ (4)
3	361	Structures and Improvements	788	(298)	155	(5)
4	362	Station Equipment	21,265	(2,886)	13,319	(1,818)
5	363	Storage Battery Equipment	-	-	-	-
6	364	Poles, Towers, and Fixtures	15,934	(1,093)	10,624	(990)
7	365	Overhead Conductors and Devices	33,968	(1,089)	21,839	(1,037)
8	366	Underground Conduit	1,352	(27)	921	(50)
9	367	Underground Conductors and Devices	11,211	(176)	10,100	(77)
10	368	Line Transformers	11,597	(304)	9,977	(124)
11	369	Services	24,033	(386)	14,268	(1,014)
12	370	Meters	7,710	(754)	8,668	(1,505)
13	371	Installations on Customer Premises	-	-	1	-
14	372	Leased Property on Customer Premises	-	-	-	-
15	373	Street Lighting and Signal Systems	4,297	(996)	3,185	(1,073)
16		Subtotal - Distribution Plant	<u>\$ 128,006</u>	<u>\$ (8,017)</u>	<u>\$ 93,196</u>	<u>\$ (7,699)</u>
			2006 FERC Form 1, pgs 204-207	2006 FERC Form 1, pgs 204-207	2007 FERC Form 1, pgs 204-207	2007 FERC Form 1, pgs 204-207

AmerenIP
Workpaper Supporting Plant Additions Pro Forma
(\$000s)

Line No.	Account No.	Title of Plant Function	Calendar Year 2008			2006-2008	2006-2008	% of retirements to additions
			Gross Additions During the Year	Retirements During the Year		Gross Additions During the Year	Retirements During the Year	
	(A)	(B)	(G)	(H)		(I)	(J)	(K)
1		Electric Distribution Plant						
2	360	Land and Land Rights	\$ 164	\$ -	360	\$ 302	\$ (4)	-1.3%
3	361	Structures and Improvements	83	-	361	1,026	(303)	-29.5%
4	362	Station Equipment	13,982	(2,064)	362	48,566	(6,767)	-13.9%
5	363	Storage Battery Equipment	-	-	363	-	-	-
6	364	Poles, Towers, and Fixtures	22,066	(1,287)	364	48,624	(3,370)	-6.9%
7	365	Overhead Conductors and Devices	23,959	(2,776)	365	79,766	(4,902)	-6.1%
8	366	Underground Conduit	800	(36)	366	3,074	(113)	-3.7%
9	367	Underground Conductors and Devices	14,543	(174)	367	35,853	(427)	-1.2%
10	368	Line Transformers	12,228	(2,939)	368	33,802	(3,368)	-10.0%
11	369	Services	7,568	(3,100)	369	45,869	(4,500)	-9.8%
12	370	Meters	6,154	(9,372)	370	22,533	(11,631)	-51.6%
13	371	Installations on Customer Premises	-	-	371	1	-	-
14	372	Leased Property on Customer Premises	-	-	372	-	-	-
15	373	Street Lighting and Signal Systems	3,585	(1,069)	373	11,067	(3,138)	-28.4%
16		Subtotal - Distribution Plant	<u>\$ 105,132</u>	<u>\$ (22,817)</u>		<u>\$ 330,483</u>	<u>\$ (38,523)</u>	<u>-11.7%</u>

2008 FERC Form
1, pgs 204-207

2008 FERC Form
1, pgs 204-207

AmerenIP
Workpaper Supporting Detailed Adjustments to Rate Base: Depreciation Reserve
 As of December 31,
 (\$000s)

Line No.	Description	2006	2007	2008	Average 2006-2008
1	Retirements	\$ (21,900)	\$ (18,593)	\$ (32,459)	\$ (24,317)
2	Cost of Removal	(15,291)	(8,043)	(8,618)	(10,651)
3	Salvage	2,467	2,117	1,867	2,150
4	Ratio of Cost of Removal to Retirements				43.80%
5	Ratio of Salvage to Retirements				-8.84%
6	Source for 2005-2007 Retirements, Cost of Removal, and Salvage is Schedule B-6				

AmerenIP
Liberty Audit: Plant Adjustment
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No. (A)	Account Description (B)	Amount (C)
1	361	Structures & Improvements	996
2	362	Station Equipment	1,410
3	365	Overhead Conductors and devices	61
4		Total Distribution	<u>2,467</u>
5	352	Structures & Improvements	636
6		Total Transmission	<u>636</u>
7	391-002	Computer Software/Equipment	904
8		Total General Plant	<u>904</u>
9		Jurisdictional Allocator	69.82%
10		Total General Plant Allocated to Distribution	<u>631</u>
11		Total	<u><u>3,734</u></u>

PURPOSE OF ADJUSTMENT

To reflect the increase in capital costs to be realized in 2009 and 2010 to implement the compliance plan.

AmerenIP
Workpaper Supporting Liberty Audit Adjustment
For the Twelve Months Ended December 31,
(\$000s)

	Total CILCO	2009 CILCO	2010 CILCO
Allocation Factor (1)	17.22	17.22	17.22
I Executive Summary and Chapter I	15	-	15
361 Structures & Improvements	15	-	15
365 Overhead Conductors and devices	-	-	-
352 Structures & Improvements	-	-	-
II Chapter II - The Storms	-	-	-
III Chapter III - Emergency Plans	3	-	3
361 Structures & Improvements	3	-	3
365 Overhead Conductors and devices	-	-	-
352 Structures & Improvements	-	-	-
IV Chapter IV - Storm Restoration Performance	237	-	237
361 Structures & Improvements	22	-	22
365 Overhead Conductors and devices	-	-	-
391-002 Computer Software/Equipment	215	-	215
352 Structures & Improvements	-	-	-
V Chapter V - T&D Planning, Design, Protection, and Construction	373	62	311
361 Structures & Improvements	124	28	96
362 Station Equipment	139	-	139
352 Structures & Improvements	76	-	76
352 Structures & Improvements (2)	34	34	-
VI Chapter VI - Maintenance, Inspections, and System Conditions	619	90	529
361 Structures & Improvements	173	-	173
362 Station Equipment	336	-	336
365 Overhead Conductors and devices	21	-	21
391-002 Computer Software/Equipment	90	90	-

AmerenIP
Workpaper Supporting Liberty Audit Adjustment
 For the Twelve Months Ended December 31,
 (\$000s)

	Total CILCO	2009 CILCO	2010 CILCO
Allocation Factor (1)	17.22	17.22	17.22
Totals- Chapters I-VI by Account			
352 Structures & Improvements	110	34	76
361 Structures & Improvements	337	28	309
362 Station Equipment	475	-	475
365 Overhead Conductors and devices	21	-	21
391-002 Computer Software/Equipment	305	90	215
Total Distribution	1,138	118	1,020
Total Transmission	110	34	76
Grand Total	1,247	152	1,095

(1) Allocation based on Electric Distribution Customers as of 1/31/09 unless otherwise noted

CIL 17.22
 CIP 31.71
 IPC 51.07

(2) Transmission Direct Allocation

CIL 10.18
 CIP 18.75
 IPC 71.07

AmerenIP
Workpaper Supporting Liberty Audit Adjustment
For the Twelve Months Ended December 31,
(\$000s)

	Total CIPS	2009 CIPS	2010 CIPS
Allocation Factor (1)	31.71	31.71	31.71
I Executive Summary and Chapter I	28	-	28
361 Structures & Improvements	28	-	28
365 Overhead Conductors and devices	-	-	-
352 Structures & Improvements	-	-	-
II Chapter II - The Storms	-	-	-
III Chapter III - Emergency Plans	6	-	6
361 Structures & Improvements	6	-	6
365 Overhead Conductors and devices	-	-	-
352 Structures & Improvements	-	-	-
IV Chapter IV - Storm Restoration Performance	437	-	437
361 Structures & Improvements	41	-	41
365 Overhead Conductors and devices	-	-	-
391-002 Computer Software/Equipment	396	-	396
352 Structures & Improvements	-	-	-
V Chapter V - T&D Planning, Design, Protection, and Construction	689	115	574
361 Structures & Improvements	228	52	176
362 Station Equipment	257	-	257
352 Structures & Improvements	141	-	141
352 Structures & Improvements (2)	63	63	-
VI Chapter VI - Maintenance, Inspections, and System Conditions	1,137	165	972
361 Structures & Improvements	317	-	317
362 Station Equipment	618	-	618
365 Overhead Conductors and devices	38	-	38
391-002 Computer Software/Equipment	166	166	-

AmerenIP
Workpaper Supporting Liberty Audit Adjustment
 For the Twelve Months Ended December 31,
 (\$000s)

	Total	2009	2010
	CIPS	CIPS	CIPS
Allocation Factor (1)	31.71	31.71	31.71
Totals- Chapters I-VI by Account			
352 Structures & Improvements	204	63	141
361 Structures & Improvements	620	52	568
362 Station Equipment	875	-	875
365 Overhead Conductors and devices	38	-	38
391-002 Computer Software/Equipment	562	166	396
Total Distribution	2,095	218	1,877
Total Transmission	204	63	141
Grand Total	2,297	280	2,017

(1) Allocation based on Electric Distribution Customers as of 1/31/09 unless otherwise noted

CIL 17.22
 CIP 31.71
 IPC 51.07

(2) Transmission Direct Allocation

CIL 10.18
 CIP 18.75
 IPC 71.07

AmerenIP
Workpaper Supporting Liberty Audit Adjustment
For the Twelve Months Ended December 31,
(\$000s)

		Total	2009	2010
		IPC	IPC	IPC
Allocation Factor (1)		51.07	51.07	51.07
I	Executive Summary and Chapter I	45	-	45
	361 Structures & Improvements	45	-	45
	365 Overhead Conductors and devices	-	-	-
	352 Structures & Improvements	-	-	-
II	Chapter II - The Storms	-	-	-
III	Chapter III - Emergency Plans	11	-	11
	361 Structures & Improvements	11	-	11
	365 Overhead Conductors and devices	-	-	-
	352 Structures & Improvements	-	-	-
IV	Chapter IV - Storm Restoration Performance	701	-	701
	361 Structures & Improvements	62	-	62
	365 Overhead Conductors and devices	-	-	-
	391-002 Computer Software/Equipment	639	-	639
	352 Structures & Improvements	-	-	-
V	Chapter V - T&D Planning, Design, Protection, and Construction	1,418	188	1,230
	361 Structures & Improvements	368	85	283
	362 Station Equipment	414	-	414
	352 Structures & Improvements (2)	533	-	533
	352 Structures & Improvements	103	103	-
VI	Chapter VI - Maintenance, Inspections, and System Conditions	1,835	266	1,569
	361 Structures & Improvements	510	-	512
	362 Station Equipment	996	-	996
	365 Overhead Conductors and devices	61	-	61
	391-002 Computer Software/Equipment	265	265	-

AmerenIP
Workpaper Supporting Liberty Audit Adjustment
 For the Twelve Months Ended December 31,
 (\$000s)

	Total IPC	2009 IPC	2010 IPC
Allocation Factor (1)	51.07	51.07	51.07
Totals- Chapters I-VI by Account			
352 Structures & Improvements	636	103	533
361 Structures & Improvements	996	85	913
362 Station Equipment	1,410	-	1,410
365 Overhead Conductors and devices	61	-	61
391-002 Computer Software/Equipment	904	265	639
Total Distribution	3,371	350	3,023
Total Transmission	636	103	533
Grand Total	4,010	454	3,556

(1) Allocation based on Electric Distribution Customers as of 1/31/09 unless otherwise noted

CIL 17.22
 CIP 31.71
 IPC 51.07

(2) Transmission Direct Allocation

CIL 10.18
 CIP 18.75
 IPC 71.07

AmerenIP
Workpaper Supporting Liberty Audit Adjustment
For the Twelve Months Ended December 31,
(\$000s)

	Allocation Factor (1)	Total Total Capital Expenditure	2009 Capital Expenditure	2010 Capital Expenditure
		100	100	100
I	Executive Summary and Chapter I	88	-	88
	361 Structures & Improvements	88	-	88
	365 Overhead Conductors and devices	-	-	-
	352 Structures & Improvements	-	-	-
II	Chapter II - The Storms	-	-	-
III	Chapter III - Emergency Plans	20	-	20
	361 Structures & Improvements	20	-	20
	365 Overhead Conductors and devices	-	-	-
	352 Structures & Improvements	-	-	-
IV	Chapter IV - Storm Restoration Performance	1,375	-	1,375
	361 Structures & Improvements	125	-	125
	365 Overhead Conductors and devices	-	-	-
	391-002 Computer Software/Equipment	1,250	-	1,250
	352 Structures & Improvements	-	-	-
V	Chapter V - T&D Planning, Design, Protection, and Construction	2,480	365	2,115
	361 Structures & Improvements	720	165	555
	362 Station Equipment	810	-	810
	352 Structures & Improvements	750	-	750
	352 Structures & Improvements (2)	200	200	-
VI	Chapter VI - Maintenance, Inspections, and System Conditions	3,591	521	3,070
	361 Structures & Improvements	1,000	-	1,000
	362 Station Equipment	1,950	-	1,950
	365 Overhead Conductors and devices	120	-	120
	391-002 Computer Software/Equipment	521	521	-

AmerenIP
Workpaper Supporting Liberty Audit Adjustment
 For the Twelve Months Ended December 31,
 (\$000s)

	Total Total Capital Expenditure	2009 Capital Expenditure	2010 Capital Expenditure
Allocation Factor (1)	100	100	100
Totals- Chapters I-VI by Account			
352 Structures & Improvements	950	200	750
361 Structures & Improvements	1,953	165	1,788
362 Station Equipment	2,760	-	2,760
365 Overhead Conductors and devices	120	-	120
391-002 Computer Software/Equipment	1,771	521	1,250
Total Distribution	<u>6,604</u>	<u>686</u>	<u>5,918</u>
Total Transmission	<u>950</u>	<u>200</u>	<u>750</u>
Grand Total	<u>7,554</u>	<u>886</u>	<u>6,668</u>

(1) Allocation based on Electric Distribution Customers as of 1/31/09 unless otherwise noted

CIL 17.22
 CIP 31.71
 IPC 51.07

(2) Transmission Direct Allocation

CIL 10.18
 CIP 18.75
 IPC 71.07

AmerenIP
Workpaper Supporting Liberty Audit Adjustment
(\$000s)

Line No.	Account	Description	IP	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr	State Tax Depr	Fed Tax Depr	State Tax Diff
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	361	Distribution - Structures & Improvements	996	1.95%	7.22%	53.61%	19	72	534	52
2	362	Distribution - Station Equipment	1,410	2.24%	7.22%	53.61%	32	102	756	70
3	365	Distribution - Overhead Conductors & Devices	61	3.12%	7.22%	53.61%	2	4	33	3
4	391-002	General Plant - Computer Software/Equipment	904	9.77%	32.00%	66.00%	88	289	597	201
5	352	Transmission - Structures & Improvements	636	1.82%	9.50%	54.75%	12	60	348	49
6		Total	<u>4,007</u>				<u>153</u>	<u>528</u>	<u>2,267</u>	<u>375</u>

AmerenIP
Workpaper Supporting Liberty Audit Adjustment
 (\$000s)

Line No.	Account (A)	Description (B)	Fed Tax Diff (K)	State ADIT (L)	Federal ADIT (M)	Total ADIT (N)
1	361	Distribution - Structures & Improvements	515	4	162	166
2	362	Distribution - Station Equipment	724	5	229	234
3	365	Distribution - Overhead Conductors & Devices	31	0	10	10
4	391-002	General Plant - Computer Software/Equipment	508	15	108	122
5	352	Transmission - Structures & Improvements	337	4	101	104
6		Total	<u>2,115</u>	<u>27</u>	<u>609</u>	<u>636</u>

AmerenIP
Incentive Compensation True Up Adjustment
 For the Twelve Months Ended December 31, 2008
 (\$000s)

Line No.		AmerenIP		
		Total Capital	Electric	Gas
1	Incentive Compensation Per Books	1,829	1,164	665
2	Incentive Compensation - True Up Proforma	(108)	(69)	(39)
3	2008 Incentive Compensation Payout in 2009	1,721	1,095	626

PURPOSE OF ADJUSTMENT

To true-up book accrual and actual pay out in 2009

AmerenIP
Incentive Compensation True Up Adjustment
For the Twelve Months Ended December 31, 2008
(\$000s)

Source

WPB - 2.3d

WPB - 2.3a

AmerenIP
Workpaper Supporting Incentive Compensation
For the Twelve Months Ended December 31, 2008

Line No.		Percentage Allocated from		Amount	Adjusted AmerenIP
		AmerenIP	CIL	Allocated from CIL	
1	Executive Incentive Plan (EIP) - Officers	-	46.037%	11,506	11,506
2	Executive Incentive Plan (EIP) - Directors & Managers	-	46.037%	15,349	15,349
3	Ameren Management Incentive Plan (AMIP)	252,188	46.037%	101,041	353,229
4	Ameren Incentive Plan (AIP) - Bargaining Unit	<u>560,488</u>	0.000%	-	<u>560,488</u>
5	AmerenIP	812,676		127,896	940,572
		AMS	Percentage Allocated to Company (1)		Allocated to AmerenIP
6	Executive Incentive Plan (EIP) - Officers	1,204,348	21.45%		258,333
7	Executive Incentive Plan (EIP) - Directors & Managers	344,760	21.45%		73,951
8	Ameren Management Incentive Plan (AMIP)	1,894,558	21.45%		406,383
9	Ameren Incentive Plan (AIP) - Bargaining Unit	<u>193,722</u>	21.45%		<u>41,553</u>
10	Ameren Services (AMS)	3,637,388			780,220
11		4,450,064		127,896	1,720,792
				63.648%	1,095,251
				36.352%	<u>625,541</u>
					1,720,792

(1) Percentage based upon allocated Ameren Services 2008 labor

NOTE

CILCO			
O&M LABOR EXPENSE - GAS & ELECTRIC	TOTAL	ELECTRIC	GAS
O&M LABOR EXPENSE W/O A&G	31,004,292	16,844,699	14,159,593
FACTORS	100.000%	54.330%	45.670%
CIPS			
O&M LABOR EXPENSE - GAS & ELECTRIC	TOTAL	ELECTRIC	GAS
O&M LABOR EXPENSE W/O A&G	53,721,913	36,095,065	17,626,848
FACTORS	100.000%	67.189%	32.811%
IP			
O&M LABOR EXPENSE - GAS & ELECTRIC	TOTAL	ELECTRIC	GAS
O&M LABOR EXPENSE W/O A&G	72,281,720	46,005,908	26,275,812
FACTORS	100.000%	63.648%	36.352%
	TOTAL	157,007,925	98,945,672
			58,062,253
	CILCO	19.747%	10.729%
	CIPS	34.216%	22.989%
	IP	46.037%	29.302%
		100.000%	63.020%
			9.018%
			11.227%
			16.735%
			36.980%

AmerenIP
Workpaper Supporting Incentive Compensation
For the Twelve Months Ended December 31, 2008

Line No.		Percentage Disallowed	Total Proforma	Electric	Gas
1	Executive Incentive Plan (EIP) - Officers	100.0%	(11,506)	63.648% (7,323)	36.352% (4,183)
2	Executive Incentive Plan (EIP) - Directors & Managers	25.0%	(3,837)	(2,442)	(1,395)
3	Ameren Management Incentive Plan (AMIP)	6.1%	(21,547)	(13,714)	(7,833)
4	Ameren Incentive Plan (AIP) - Bargaining Unit	0.0%	-	-	-
5	AmerenIP		(36,890)	(23,479)	(13,411)
		Percentage Disallowed	Total Proforma	Electric	Gas
6	Executive Incentive Plan (EIP) - Officers	100.0%	(258,333)	(164,424)	(93,909)
7	Executive Incentive Plan (EIP) - Directors & Managers	25.0%	(18,488)	(11,767)	(6,721)
8	Ameren Management Incentive Plan (AMIP)	0.00%	-	-	-
9	Ameren Incentive Plan (AIP) - Bargaining Unit	0.0%	-	-	-
10	Ameren Services (AMS)		(276,821)	(176,191)	(100,630)
11	Total Proforma		(313,711)	(199,670)	(114,041)

Electric

(1) Percentage based upon allocated Ameren Services 20 Gas

NOTE

CILCO
O&M LABOR EXPENSE - GAS & ELECTRIC
O&M LABOR EXPENSE W/O A&G
FACTORS

CIPS
O&M LABOR EXPENSE - GAS & ELECTRIC
O&M LABOR EXPENSE W/O A&G
FACTORS

IP
O&M LABOR EXPENSE - GAS & ELECTRIC
O&M LABOR EXPENSE W/O A&G
FACTORS

TOTAL

CILCO
CIPS
IP

AmerenIP
Workpaper Supporting Incentive Compensation
For the Twelve Months Ended December 31, 2008

<u>Line No.</u>		<u>AmerenCILCO</u>	<u>Percentage Allocated to CIP and IP</u>
1	Executive Incentive Plan (EIP) - Officers	24,994	80.25%
2	Executive Incentive Plan (EIP) - Directors & Managers	33,341	80.25%
3	Ameren Management Incentive Plan (AMIP)	219,478	80.25%
4	Ameren Incentive Plan (AIP) - Bargaining Unit	<u>145,213</u>	0.00%
5	AmerenCILCO	423,026	

AmerenIP
Workpaper Supporting Incentive Compensation
For the Twelve Months Ended December 31, 2008

<u>Amount Moved to CIP and IP</u>
20,058
26,757
176,138
<u>-</u>
222,953

AmerenIP
Workpaper Supporting Incentive Compensation
For the Twelve Months Ended December 31, 2008

<u>Line No.</u>		<u>AmerenCIPS</u>	<u>Percentage Allocated from CIL</u>
1	Executive Incentive Plan (EIP) - Officers	-	34.216%
2	Executive Incentive Plan (EIP) - Directors & Managers	-	34.216%
3	Ameren Management Incentive Plan (AMIP)	247,938	34.216%
4	Ameren Incentive Plan (AIP) - Bargaining Unit	<u>294,087</u>	0.000%
5	AmerenCIPS	542,025	

AmerenIP
Workpaper Supporting Incentive Compensation
For the Twelve Months Ended December 31, 2008

Amount Allocated from CIL
8,552
11,408
75,097
-
95,057

AmerenIP
Workpaper Supporting Incentive Compensation

Line No.		IP	AMS	AMS Activity Allocated to IP	Total IP
	<u>2008 Activity</u>				
1	Management - EIP & AMIP			21.45%	
2	2008 Accrual	243,756	5,141,089	1,102,764	1,346,520
3	2007 Payout	185,945	3,595,159	771,162	957,107
4	2007 Accrual Reversal	(297,208)	(4,575,103)	(981,360)	(1,278,568)
5		<u>132,493</u>	<u>4,161,145</u>	<u>892,566</u>	<u>1,025,059</u>
	 Contract				
6	2008 Accrual	564,083	288,422	61,867	625,950
7	2007 Payout	231,545	237,304	50,902	282,447
8	2007 Accrual Reversal	(104,337)	-	-	(104,337)
9		<u>691,291</u>	<u>525,726</u>	<u>112,769</u>	<u>804,060</u>
	 <u>2009 Activity</u>				
10	2009 Payout				
11	EIP	-	1,549,108		
12	AMIP	252,188	1,894,558		
		<u>252,188</u>	<u>3,443,666</u>		
13	AIP	560,488	193,722		
14	Total Payout	<u><u>812,676</u></u>	<u><u>3,637,388</u></u>		

AmerenIP
Incentive Compensation Based Upon Earnings Adjustment
 For the Twelve Months Ended December 31, 2008
 (\$000s)

Line No.		AmerenIP			Source
		Total Capital	Electric	Gas	
1	2008 Incentive Compensation Payout in 2009	1,721	1,095	626	WPB - 2.3a
2	Less Incentive Compensation Based Upon Earnings Proforma	(314)	(200)	(114)	WPB - 2.3a
3	Total Incentive Compensation	1,407	896	512	

PURPOSE OF ADJUSTMENT

To remove incentive compensation based upon earnings.

AmerenIP
NESC Rework Adjustment
For the Twelve Months Ended December 31, 2008
(\$000s)

<u>Line No.</u>	<u>Account (A)</u>	<u>Description (B)</u>	<u>Amount (C)</u>
1	365	Overhead conductors and devices	\$ 1,979
2	365	Plant - Reserve	\$ 123

PURPOSE OF ADJUSTMENT

To reduce operating expenses and capital costs for electric distribution facilities included in operating expenses or Rate Base.

AmerenIP
Workpaper Supporting NESC Rework Adjustment
 For the Twelve Months Ended December 31, 2008
 (\$000s)

Line No.	Account (A)	Description (B)	Amount (C)	Book Depr Rate (D)	State Tax Depr Rate (E)	Fed Tax Depr Rate (F)	Book Depr (G)	State Tax Depr (H)
1	365	Overhead conductors and devices	\$ 1,978,614	3.12%	7.22%	53.61%	61,733	142,836
2	365	Plant - Reserve	\$ 123,239					

AmerenIP
Workpaper Supporting NESC Rework Adjustment
 For the Twelve Months Ended December 31, 2008
 (\$000s)

Line No.	Account (A)	Description (B)	Fed Tax Depr (I)	State Tax Diff (J)	Fed Tax Diff (K)	State ADIT (L)	Federal ADIT (M)	Total ADIT (N)
1	365	Overhead conductors and devices	1,060,725	81,103	998,992	5,921	321,261	327,182
2	365	Plant - Reserve						

AmerenIP
Detailed Adjustments to Rate Base: Depreciation Reserve
As of December 31, 2008
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Total Plant Additions Depreciation Pro Forma (C)	Total NESC Rework Depreciation Pro Forma (D)	Total Liberty Audit Depreciation Pro Forma (E)	Total Adjustment to Annualize Book Depreciation Pro Forma (F)	Plant Retirements, Removal, and Salvage Adjustment (G)	Total (H)
1	403	Distribution Reserve	3,078	62	53	13,714	(16,842)	64
2	403	General Reserve	193		62	1,839	(521)	1,572
3	404	Intangible Reserve	-		-	-	-	-
4		Total	<u>3,272</u>	<u>62</u>	<u>115</u>	<u>15,553</u>	<u>(17,364)</u>	<u>1,637</u>

PURPOSE OF ADJUSTMENT

To adjust depreciation reserve for change in depreciation rates, annualization of existing rates, the NESC rework, the Liberty Audit, and plant retirements, removal, and salvage.

AmerenIP
Detailed Adjustments to Rate Base: ADIT
As of December 31, 2008
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Remove Injuries and Damages, FAS 106, and Pensions ADIT Pro Forma (C)	Total Plant Additions ADIT Pro Forma (D)	Total Liberty Audit ADIT Pro Forma (E)	Total NESC Rework ADIT Pro Forma (F)	Total (G)
1	403	Accumulated Deferred Income Taxes	(54,210)	(20,214)	(531)	327	(74,628)
2		Total	<u>(54,210)</u>	<u>(20,214)</u>	<u>(531)</u>	<u>327</u>	<u>(74,628)</u>

PURPOSE OF ADJUSTMENT

To adjust ADIT for the removal of items not included in rate base as well as adjustments due to plant additions, the Liberty Audit, and the NESC rework.

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

Line No.	Account No. (A)	Description (B)	2005 (C)	2006 (D)
1		UTILITY PLANT		
2	101-106, 114	Utility Plant	\$ 3,188,417	\$ 3,330,256
3	107	Construction Work in Progress	35,403	32,850
4		Total Utility Plant	3,223,820	3,363,105
5	108, 111, 115	(Less) Accum. Prov. For Depr. Amort. Depl.	(1,285,407)	(1,319,151)
6		Net Utility Plant	1,938,413	2,043,954
	120.1-120.4,			
7	120.6	Nuclear Fuel	-	-
8	120.5	(Less) Accum. Prov. For Amort. Of Nucl. Assemblies	-	-
9		Net Nuclear Fuel	-	-
10		Net Utility Plant	1,938,413	2,043,954
11	116	Utility Plant Adjustments	-	-
12	117	Gas Stored Underground - Noncurrent	16,767	16,767
13		Total Utility Plant	1,955,180	2,060,721
14		OTHER PROPERTY AND INVESTMENTS		
15	121	Nonutility Property	1,518	1,020
16	122	(Less) Accum. Prov. For Depr. And Amort.	(293)	(302)
17	123	Investments in Associated Companies	-	-
18	123.1	Investments in Subsidiary Companies	4,346	4,354
19		Noncurrent Portion of Allowances	-	-
20	124	Other Investments	63	63
21	125-128	Special Funds	27,825	24,846
22	176	Long-Term Portion of Derivative Assets - Hedges	-	-
23		Total Other Property and Investments	33,459	29,980
24		CURRENT AND ACCRUED ASSETS		
25	131	Cash	35	247
26	132-134	Special Deposits	106	4,400
27	135	Working Funds	8	8
28	136	Temporary Cash Investments	-	-
29	141	Notes Receivable	-	-
30	142	Customer Accounts Receivable	159,043	107,149
31	143	Other Accounts Receivable	4,469	1,653
32	144	(Less) Accum. Prov. For Uncollectible Acct. - Credit	(7,554)	(2,870)
33	145	Notes Receivable from Associated Companies	-	-
34	146	Accounts Receivable from Associated Companies	6,981	5,309

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

Line No.	Account No.	Description	2005	2006
	(A)	(B)	(C)	(D)
35	151	Fuel Stock	-	-
36	152	Fuel Stock Expenses Undistributed	-	-
37	153	Residuals (Elec) and Extracted Products	-	-
38	154	Plant Materials and Operating Supplies	17,936	17,916
39	155	Merchandise	-	-
40	156	Other Materials and Supplies	-	-
41	157	Nuclear Materials Held for Sale	-	-
	158.1 and			
42	158.2	Allowances	-	-
43		(Less) Noncurrent Portion of Allowances	-	-
44	163	Stores Expense Undistributed	891	605
45	164.1	Gas Stored Underground - Current	104,404	103,454
46	164.2-164.3	Liquefied Natural Gas Stored and Held for Processing	-	-
47	165	Prepayments	2,599	3,159
48	166-167	Advances for Gas	-	-
49	171	Interest and Dividends Receivable	-	-
50	172	Rents Receivable	-	-
51	173	Accrued Utility Revenues	118,797	100,816
52	174	Miscellaneous Current and Accrued Assets	-	-
53	176	Derivative Instrument Assets - Hedges	-	-
54	176	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges	-	-
55		Total Current and Accrued Assets	<u>407,714</u>	<u>341,846</u>
56		DEFERRED DEBITS		
57	181	Unamortized Debt Expenses	12,415	12,755
58	182.1	Extraordinary Property Losses	-	-
59	182.2	Unrecovered Plant and Regulatory Study Costs	-	-
60	182.3	Other Regulatory Assets	153,973	337,670
61	183	Prelim. Survey and Investigation Charges (Electric)	-	-
62	183.1, 183.2	Prelim. Survey and Investigation Charges (Gas)	-	-
63	184	Clearing Accounts	(411)	-
64	185	Temporary Facilities	-	-
65	186	Miscellaneous Deferred Debits	386,011	300,402
66	187	Def. Losses from Disposition of Utility Plant	-	-
67	188	Research, Development and Demonstration Expenditures	-	-
68	189	Unamortized Loss on Reacquired Debt	(0)	(0)
69	190	Accumulated Deferred Income Taxes	132,094	80,496

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

Line No.	Account No.	Description	2005	2006
	(A)	(B)	(C)	(D)
70	191	Unrecovered Purchased Gas Costs	11,953	-
71		Total Deferred Debits	696,035	731,322
72		Total Assets and Other Debits	\$ 3,092,388	\$ 3,163,869
73		PROPRIETARY CAPITAL		
74	201	Common Stock Issued	\$ -	\$ -
75	204	Preferred Stock Issued	45,634	45,634
76	202, 205	Capital Stock Subscribed	-	-
77	203, 206	Stock Liability for Conversion	-	-
78	207	Premium on Capital Stock	235	235
79	208-211	Other Paid in Capital	1,195,507	1,194,291
80	212	Installments Received on Capital Stock	-	-
81	213	(Less) Discount on Capital Stock	(82)	(82)
82	214	(Less) Capital Stock Expense	-	-
	215, 215.1,			
83	216	Retained Earnings	46,373	100,730
84	216.1	Unappropriated Undistributed Subsidiary Earnings	1	9
85	217	(Less) Reacquired Capital Stock	-	-
86	219	Accumulated Other Comprehensive Income	(1,252)	4,800
87		Total Proprietary Capital	1,286,416	1,345,617
88		LONG-TERM DEBT		
89	221	Bonds	719,680	781,518
90	222	(Less) Reacquired Bonds	-	-
91	223	Advances from Associated Companies	244,584	137,419
92	224	Other Long-Term Debt	-	6,287
93	225	Unamortized Premium on Long-Term Debt	-	-
94	226	(Less) Unamortized Discount on Long-Term Debt	(4,174)	(4,043)
95		Total Long-Term Debt	960,090	921,181
96		OTHER NONCURRENT LIABILITIES		
97	227	Obligations Under Capital Leases - Noncurrent	-	-
98	228.1	Accumulated Provision for Property Insurance	-	-
99	228.2	Accumulated Provision for Injuries and Damages	9,216	14,184
100	228.3	Accumulated Provision for Pensions and Benefits	-	-
101	228.4	Accumulated Miscellaneous Operating Provisions	-	-

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

Line No.	Account No.	Description	2005	2006
	(A)	(B)	(C)	(D)
102	229	Accumulated Provision for Rate Refunds	5,000	7,111
103		Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-
104		Asset Retirement Obligation	2,015	2,134
105		Total Other Noncurrent Liabilities	<u>16,231</u>	<u>23,429</u>
106		CURRENT AND ACCRUED LIABILITIES		
107	231	Notes Payable	-	75,000
108	232	Accounts Payable	138,134	111,198
109	233	Notes Payable to Associated Companies	75,100	43,100
110	234	Accounts Payable to Associated Companies	29,617	67,027
111	235	Customer Deposits	19,693	13,942
112	236	Taxes Accrued	15,035	(5,418)
113	237	Interest Accrued	3,428	4,108
114	238	Dividends Declared	574	574
115	239	Matured Long-Term Debt	-	-
116	240	Matured Interest	-	-
117	241	Tax Collections Payable	3,139	1,893
118	242	Miscellaneous Current and Accrued Liabilities	61,051	14,522
119	243	Obligations Under Capital Leases - Current	-	-
120	245	Derivative Instruments Liabilities - Hedges	2,232	(0)
121		(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-
122		Total Current and Accrued Liabilities	<u>348,003</u>	<u>325,946</u>
123		DEFERRED CREDITS		
124	252	Customer Advances for Construction	21,611	23,919
125	255	Accumulated Deferred Investment Tax Credits	-	-
126	256	Deferred Gains from Disposition of Utility Plant	-	-
127	253	Other Deferred Credits	328,857	311,309
128	254	Other Regulatory Liabilities	18,986	304
129	257	Unamortized Gain on Reacquired Debt	0	0
130	281-283	Accumulated Deferred Income Taxes	112,193	212,163
131		Total Deferred Credits	<u>481,647</u>	<u>547,696</u>
132		Total Liabilities and Other Credits	<u>\$ 3,092,388</u>	<u>\$ 3,163,869</u>

2005 FERC Form
No.1, pgs 110-
113, col. (c)

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

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

Line No.	Account No. (A)	Description (B)	2007 (E)	2008 (F)
1		UTILITY PLANT		
2	101-106, 114	Utility Plant	\$ 3,452,353	\$ 3,587,705
3	107	Construction Work in Progress	39,693	54,497
4		Total Utility Plant	3,492,046	3,642,201
5	108, 111, 115	(Less) Accum. Prov. For Depr. Amort. Depl.	(1,366,179)	(1,410,149)
6		Net Utility Plant	2,125,867	2,232,053
	120.1-120.4,			
7	120.6	Nuclear Fuel	-	-
8	120.5	(Less) Accum. Prov. For Amort. Of Nucl. Assemblies	-	-
9		Net Nuclear Fuel	-	-
10		Net Utility Plant	2,125,867	2,232,053
11	116	Utility Plant Adjustments	-	-
12	117	Gas Stored Underground - Noncurrent	19,608	19,608
13		Total Utility Plant	2,145,475	2,251,661
14		OTHER PROPERTY AND INVESTMENTS		
15	121	Nonutility Property	1,297	1,293
16	122	(Less) Accum. Prov. For Depr. And Amort.	(325)	(356)
17	123	Investments in Associated Companies	-	-
18	123.1	Investments in Subsidiary Companies	4,360	-
19		Noncurrent Portion of Allowances	-	-
20	124	Other Investments	63	63
21	125-128	Special Funds	31,849	70,328
22	176	Long-Term Portion of Derivative Assets - Hedges	61,065	-
23		Total Other Property and Investments	98,309	71,329
24		CURRENT AND ACCRUED ASSETS		
25	131	Cash	888	242
26	132-134	Special Deposits	2,500	2,500
27	135	Working Funds	2	2
28	136	Temporary Cash Investments	5,047	50,000
29	141	Notes Receivable	-	-
30	142	Customer Accounts Receivable	134,961	161,703
31	143	Other Accounts Receivable	11,671	2,442
32	144	(Less) Accum. Prov. For Uncollectible Acct. - Credit	(8,874)	(11,927)
33	145	Notes Receivable from Associated Companies	-	44,300
34	146	Accounts Receivable from Associated Companies	22,635	23,053

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

Line No.	Account No.	Description	2007	2008
	(A)	(B)	(E)	(F)
35	151	Fuel Stock	-	-
36	152	Fuel Stock Expenses Undistributed	-	-
37	153	Residuals (Elec) and Extracted Products	-	-
38	154	Plant Materials and Operating Supplies	24,210	27,420
39	155	Merchandise	-	-
40	156	Other Materials and Supplies	-	-
41	157	Nuclear Materials Held for Sale	-	-
	158.1 and			
42	158.2	Allowances	-	-
43		(Less) Noncurrent Portion of Allowances	-	-
44	163	Stores Expense Undistributed	866	960
45	164.1	Gas Stored Underground - Current	109,910	117,062
46	164.2-164.3	Liquefied Natural Gas Stored and Held for Processing	-	-
47	165	Prepayments	9,026	1,924
48	166-167	Advances for Gas	-	-
49	171	Interest and Dividends Receivable	203	0
50	172	Rents Receivable	-	-
51	173	Accrued Utility Revenues	118,211	132,824
52	174	Miscellaneous Current and Accrued Assets	1,719	975
53	176	Derivative Instrument Assets - Hedges	63,250	-
54	176	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges	(61,065)	-
55		Total Current and Accrued Assets	<u>435,162</u>	<u>553,481</u>
56		DEFERRED DEBITS		
57	181	Unamortized Debt Expenses	14,276	11,571
58	182.1	Extraordinary Property Losses	-	-
59	182.2	Unrecovered Plant and Regulatory Study Costs	-	-
60	182.3	Other Regulatory Assets	237,431	444,486
61	183	Prelim. Survey and Investigation Charges (Electric)	-	-
62	183.1, 183.2	Prelim. Survey and Investigation Charges (Gas)	-	-
63	184	Clearing Accounts	(0)	-
64	185	Temporary Facilities	-	-
65	186	Miscellaneous Deferred Debits	290,735	285,987
66	187	Def. Losses from Disposition of Utility Plant	-	-
67	188	Research, Development and Demonstration Expenditures	-	-
68	189	Unamortized Loss on Reacquired Debt	-	6,391
69	190	Accumulated Deferred Income Taxes	(15,492)	(1,282)

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

Line No.	Account No. (A)	Description (B)	2007 (E)	2008 (F)
70	191	Unrecovered Purchased Gas Costs	6,076	-
71		Total Deferred Debits	533,025	747,153
72		Total Assets and Other Debits	<u>\$ 3,211,972</u>	<u>\$ 3,623,623</u>
73		PROPRIETARY CAPITAL		
74	201	Common Stock Issued	\$ -	\$ -
75	204	Preferred Stock Issued	45,634	45,634
76	202, 205	Capital Stock Subscribed	-	-
77	203, 206	Stock Liability for Conversion	-	-
78	207	Premium on Capital Stock	235	235
79	208-211	Other Paid in Capital	1,194,291	1,194,291
80	212	Installments Received on Capital Stock	-	-
81	213	(Less) Discount on Capital Stock	(82)	(82)
82	214	(Less) Capital Stock Expense	-	-
	215, 215.1,			
83	216	Retained Earnings	63,210	5,901
84	216.1	Unappropriated Undistributed Subsidiary Earnings	15	-
85	217	(Less) Reacquired Capital Stock	-	-
86	219	Accumulated Other Comprehensive Income	4,284	3,840
87		Total Proprietary Capital	<u>1,307,588</u>	<u>1,249,820</u>
88		LONG-TERM DEBT		
89	221	Bonds	1,019,997	1,409,976
90	222	(Less) Reacquired Bonds	-	-
91	223	Advances from Associated Companies	53,854	-
92	224	Other Long-Term Debt	4,015	-
93	225	Unamortized Premium on Long-Term Debt	-	-
94	226	(Less) Unamortized Discount on Long-Term Debt	(4,034)	(10,663)
95		Total Long-Term Debt	<u>1,073,832</u>	<u>1,399,313</u>
96		OTHER NONCURRENT LIABILITIES		
97	227	Obligations Under Capital Leases - Noncurrent	-	-
98	228.1	Accumulated Provision for Property Insurance	-	-
99	228.2	Accumulated Provision for Injuries and Damages	15,003	15,799
100	228.3	Accumulated Provision for Pensions and Benefits	-	-
101	228.4	Accumulated Miscellaneous Operating Provisions	-	-

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

Line No.	Account No. (A)	Description (B)	2007 (E)	2008 (F)
102	229	Accumulated Provision for Rate Refunds	1,683	22,649
103		Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	78,163
104		Asset Retirement Obligation	2,260	2,371
105		Total Other Noncurrent Liabilities	<u>18,946</u>	<u>118,983</u>
106		CURRENT AND ACCRUED LIABILITIES		
107	231	Notes Payable	175,000	-
108	232	Accounts Payable	76,429	86,121
109	233	Notes Payable to Associated Companies	-	-
110	234	Accounts Payable to Associated Companies	36,451	105,356
111	235	Customer Deposits	13,753	15,544
112	236	Taxes Accrued	4,629	7,706
113	237	Interest Accrued	6,378	21,470
114	238	Dividends Declared	574	574
115	239	Matured Long-Term Debt	-	-
116	240	Matured Interest	-	-
117	241	Tax Collections Payable	1,877	2,703
118	242	Miscellaneous Current and Accrued Liabilities	12,654	11,299
119	243	Obligations Under Capital Leases - Current	-	-
120	245	Derivative Instruments Liabilities - Hedges	8,627	134,415
121		(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	(78,163)
122		Total Current and Accrued Liabilities	<u>336,372</u>	<u>307,024</u>
123		DEFERRED CREDITS		
124	252	Customer Advances for Construction	25,825	40,969
125	255	Accumulated Deferred Investment Tax Credits	-	-
126	256	Deferred Gains from Disposition of Utility Plant	-	-
127	253	Other Deferred Credits	274,822	396,890
128	254	Other Regulatory Liabilities	55,073	(49,325)
129	257	Unamortized Gain on Reacquired Debt	0	-
130	281-283	Accumulated Deferred Income Taxes	119,515	159,949
131		Total Deferred Credits	<u>475,234</u>	<u>548,484</u>
132		Total Liabilities and Other Credits	<u>\$ 3,211,972</u>	<u>\$ 3,623,623</u>
			2007 FERC Form No.1, pgs 110- 113, col. (c)	2008 FERC Form No.1, pgs 110- 113, col. (c)

AmerenIP
Summary of Adjustments to Plant in Service
As of December 31, 2008
(\$000s)

Line No.	Account No.	Title of Plant Function	Unadjusted Test Year Electric Distribution Plant in Service	Sch. B-2.1 Plant Additions Adjustment	Sch. B-2.2 Liberty Audit Adjustment	Sch. B-2.3 Incentive Compensation True Up Adjustment	Sch. B-2.4 Incentive Compensation Based Upon Earnings Adjustment
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
		Electric Plant in Service					
		Intangible Plant					
1							
2	301	Organization	\$ -	\$ -	\$ -		
3	302	Franchises and Consents	-	-			
4	303	Miscellaneous Intangible Plant	21,765	-			
5		Subtotal - Intangible Plant	<u>21,765</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6		Distribution Plant					
7	360	Land and Land Rights	15,842	423			
8	361	Structures and Improvements	12,987	106	996		
9	362	Station Equipment	303,565	22,413	1,410		
10	363	Storage Battery Equipment	-	-			
11	364	Poles, Towers and Fixtures	466,395	34,540		(69)	(200)
12	365	Overhead Conductors and Devices	417,402	27,459	61		
13	366	Underground Conduit	24,361	-			
14	367	Underground Conductors and Devices	211,135	1,000			
15	368	Line Transformers	279,498	13,189			
16	369	Services	181,502	-			
17	370	Meters	67,595	2,592			
18	371	Installations on Customers Premises	1	-			
19	372	Leased Property on Customer Premises	-	-			
20	373	Street Lighting and Signal Systems	132,443	-			
21	374	Other Distribution Plant	231	-			
22		Subtotal - Distribution Plant	<u>2,112,956</u>	<u>101,722</u>	<u>2,467</u>	<u>(69)</u>	<u>(200)</u>
23		General Plant					
24	389	Land and Land Rights	1,880	430			
25	390	Structures and Improvements	49,267	3,850			
26	391	Office Furniture and Equipment	39,554	800	631		
27	392	Transportation Equipment	25,726	4,235			
28	393	Stores Equipment	1,356	1,237			

AmerenIP
Summary of Adjustments to Plant in Service
As of December 31, 2008
(\$000s)

Line No.	Account No.	Title of Plant Function	Unadjusted Test Year Electric Distribution Plant in Service	Sch. B-2.1 Plant Additions Adjustment	Sch. B-2.2 Liberty Audit Adjustment	Sch. B-2.3 Incentive Compensation True Up Adjustment	Sch. B-2.4 Incentive Compensation Based Upon Earnings Adjustment
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
29	394	Tools, Shop and Garage Equipment	7,625	-			
30	395	Laboratory Equipment	3,112	-			
31	396	Power Operated Equipment	943	-			
32	397	Communication Equipment	39,641	437			
33	398	Miscellaneous Equipment	1,453	-			
34	399.1	Other General Plant	63	-			
35		Subtotal - General Plant	<u>170,621</u>	<u>10,989</u>	<u>631</u>	<u>-</u>	<u>-</u>
36		Total Electric Plant in Service	<u>2,305,342</u>	<u>112,711</u>	<u>3,098</u>	<u>(69)</u>	<u>(200)</u>
37		Accumulated Reserve for Depreciation					
38	108	Intangible Plant	21,626				
39	108	Distribution Plant	654,870				
40	108	General Plant	65,152				
41		Total Accumulated Reserve	<u>741,648</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
42		Net Plant	<u>\$ 1,563,694</u>	<u>\$ 112,711</u>	<u>\$ 3,098</u>	<u>\$ (69)</u>	<u>\$ (200)</u>

AmerenIP
Summary of Adjustments to Plant in Service
As of December 31, 2008
(\$000s)

Line No.	Account No.	Title of Plant Function	Sch. B-2.5	Sch. B-2.6	Total Adjustments	Adjusted Test Year Electric Distribution Plant in Service
			NESC Rework Adjustment	Depreciation Reserve Adjustment		
	(A)	(B)	(H)	(I)		
		Electric Plant in Service				
		Intangible Plant				
1						
2	301	Organization			\$ -	\$ -
3	302	Franchises and Consents			-	-
4	303	Miscellaneous Intangible Plant			-	21,765
5		Subtotal - Intangible Plant	-	-	-	21,765
6		Distribution Plant				
7	360	Land and Land Rights			423	16,265
8	361	Structures and Improvements			1,102	14,089
9	362	Station Equipment			23,823	327,388
10	363	Storage Battery Equipment			-	-
11	364	Poles, Towers and Fixtures			34,271	500,666
12	365	Overhead Conductors and Devices	(1,979)		25,541	442,943
13	366	Underground Conduit			-	24,361
14	367	Underground Conductors and Devices			1,000	212,135
15	368	Line Transformers			13,189	292,687
16	369	Services			-	181,502
17	370	Meters			2,592	70,187
18	371	Installations on Customers Premises			-	1
19	372	Leased Property on Customer Premises			-	-
20	373	Street Lighting and Signal Systems			-	132,443
21	374	Other Distribution Plant			-	231
22		Subtotal - Distribution Plant	(1,979)	-	101,942	2,214,898
23		General Plant				
24	389	Land and Land Rights			430	2,310
25	390	Structures and Improvements			3,850	53,118
26	391	Office Furniture and Equipment			1,431	40,985
27	392	Transportation Equipment			4,235	29,961
28	393	Stores Equipment			1,237	2,593

AmerenIP
Summary of Adjustments to Plant in Service
As of December 31, 2008
(\$000s)

Line No.	Account No.	Title of Plant Function	Sch. B-2.5	Sch. B-2.6	Total Adjustments	Adjusted Test Year Electric Distribution Plant in Service
			NESC Rework Adjustment	Depreciation Reserve Adjustment		
(A)	(B)	(H)	(I)	(J)	(K)	
29	394	Tools, Shop and Garage Equipment			-	7,625
30	395	Laboratory Equipment			-	3,112
31	396	Power Operated Equipment			-	943
32	397	Communication Equipment			437	40,078
33	398	Miscellaneous Equipment			-	1,453
34	399.1	Other General Plant			-	63
35		Subtotal - General Plant	<u>-</u>	<u>-</u>	<u>11,620</u>	<u>182,241</u>
36		Total Electric Plant in Service	<u>(1,979)</u>	<u>-</u>	<u>113,562</u>	<u>2,418,904</u>
37		Accumulated Reserve for Depreciation				
38	108	Intangible Plant		-	-	21,626
39	108	Distribution Plant		64	64	654,934
40	108	General Plant		1,572	1,572	66,725
41		Total Accumulated Reserve	<u>-</u>	<u>1,637</u>	<u>1,637</u>	<u>743,285</u>
42		Net Plant	<u>\$ (1,979)</u>	<u>\$ (1,637)</u>	<u>\$ 111,925</u>	<u>\$ 1,675,619</u>

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

Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005			Plant Balances as of December 31, 2005 (G)
				Gross Additions During the Test Year (D)	Retirements During the Test Year (E)	Transfers During the Test Year (F)	
(A)	(B)		(C)	(D)	(E)	(F)	(G)
1		Electric Intangible Plant					
2	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents	48	-	(48)	-	-
4	303	Miscellaneous Intangible Plant	119,345	708	(87,469)	-	32,584
5		Subtotal - Electric Intangible Plant	119,393	708	(87,517)	-	32,584
6		Other Electric Production Plant					
7	340	Land and Land Rights	-				-
8	341	Structures and Improvements	20				20
9	342	Fuel Holders, Products and Accessories	-				-
10	343	Prime Movers	-				-
11	344	Generators	622				622
12	345	Accessory Electric Equipment	389	129	(129)		389
13	346	Misc. Power Plant Equipment	-				-
14		Subtotal - Other Electric Production Plant	1,032	129	(129)	-	1,032
15		Electric Transmission Plant					
16	350	Land and Land Rights	15,015	1			15,016
17	352	Structures and Improvements	4,433	(346)			4,087
18	353	Station Equipment	97,202	10,629	(168)		107,662
19	354	Towers and Fixtures	15,867	(814)			15,053
20	355	Poles and Fixtures	81,589	(8,551)	(1)		73,037
21	356	Overhead Conductors and Devices	68,799	11,816	(26)		80,589
22	357	Underground Conduit	-				-
23	358	Underground Conductors and Devices	-				-
24	359	Roads and Trails	-				-
25		Subtotal - Electric Transmission Plant	282,904	12,735	(195)	-	295,444
26		Electric Distribution Plant					
27	360	Land and Land Rights	21,384	(1,679)	(2)		19,702
28	361	Structures and Improvements	15,299	(3,034)	(1)		12,265
29	362	Station Equipment	234,195	27,701	(655)		261,241
30	363	Storage Battery Equipment	-				-
31	364	Poles, Towers and Fixtures	354,403	67,921	(579)		421,745

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

Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005			Plant Balances as of December 31, 2005 (G)
				Gross Additions During the Test Year (D)	Retirements During the Test Year (E)	Transfers During the Test Year (F)	
	(A)	(B)					
32	365	Overhead Conductors and Devices	316,145	27,217	(708)		342,655
33	366	Underground Conduit	21,271	135	(4)		21,402
34	367	Underground Conductors and Devices	169,104	6,712	(114)		175,702
35	368	Line Transformers	267,432	(17,902)	(360)		249,169
36	369	Services	137,208	3,007	(81)		140,133
37	370	Meters	52,728	1,838	(272)		54,295
38	371	Installations on Customers Premises	-				-
39	372	Leased Property on Customer Premises	-				-
40	373	Street Lighting and Signal Systems	121,011	3,665	(300)		124,376
41	374	Other Distribution Plant	-	231			231
42		Subtotal - Electric Distribution Plant	<u>1,710,181</u>	<u>115,812</u>	<u>(3,075)</u>	<u>-</u>	<u>1,822,918</u>
43		Electric General Plant					
44	389	Land and Land Rights	3,207	(18)	(114)		3,075
45	390	Structures and Improvements	85,825	1,359	(10,435)		76,749
46	391	Office Furniture and Equipment	53,177	2,068	(260)		54,986
47	392	Transportation Equipment	36,653	(170)	(90)		36,393
48	393	Stores Equipment	1,365	29			1,394
49	394	Tools, Shop and Garage Equipment	7,252	1,854	(1)		9,105
50	395	Laboratory Equipment	4,310	195			4,505
51	396	Power Operated Equipment	1,485	74	(46)		1,513
52	397	Communication Equipment	52,436	(1,831)	696		51,301
53	398	Miscellaneous Equipment	1,912	234	(2)		2,145
54	399.1	Other General Plant	-	95			95
55		Subtotal - Electric General Plant	<u>247,622</u>	<u>3,890</u>	<u>(10,253)</u>	<u>-</u>	<u>241,260</u>
56		Total Electric Plant in Service	<u>\$ 2,361,133</u>	<u>\$ 133,275</u>	<u>\$ (101,170)</u>	<u>\$ -</u>	<u>\$ 2,393,238</u>

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

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

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

Line No.	Account No.	Title of Plant Function	Calendar Year 2006			Plant Balances as of December 31, 2006
			Gross Additions During the Test Year	Retirements During the Test Year	Transfers During the Test Year	
	(A)	(B)	(H)	(I)	(J)	(K)
32	365	Overhead Conductors and Devices	33,968	(1,089)		375,534
33	366	Underground Conduit	1,352	(27)		22,728
34	367	Underground Conductors and Devices	11,211	(176)		186,737
35	368	Line Transformers	11,597	(304)		260,462
36	369	Services	24,033	(386)		163,780
37	370	Meters	7,710	(754)		61,252
38	371	Installations on Customers Premises				-
39	372	Leased Property on Customer Premises				-
40	373	Street Lighting and Signal Systems	4,297	(996)		127,678
41	374	Other Distribution Plant				231
42		Subtotal - Electric Distribution Plant	<u>128,006</u>	<u>(8,017)</u>	<u>-</u>	<u>1,942,907</u>
43		Electric General Plant				
44	389	Land and Land Rights	(17)	(11)		3,047
45	390	Structures and Improvements	706	(1,174)		76,281
46	391	Office Furniture and Equipment	1,972	(362)		56,595
47	392	Transportation Equipment	10,695	(8,929)		38,159
48	393	Stores Equipment	201			1,595
49	394	Tools, Shop and Garage Equipment	900			10,005
50	395	Laboratory Equipment	11			4,516
51	396	Power Operated Equipment	192	(90)		1,615
52	397	Communication Equipment	3,112	(1,978)		52,434
53	398	Miscellaneous Equipment	8			2,153
54	399.1	Other General Plant	-			95
55		Subtotal - Electric General Plant	<u>17,780</u>	<u>(12,544)</u>	<u>-</u>	<u>246,495</u>
56		Total Electric Plant in Service	<u>\$ 151,705</u>	<u>\$ (21,914)</u>	<u>\$ -</u>	<u>\$ 2,523,028</u>

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

Line No.	Account No.	Title of Plant Function	Calendar Year 2007			Plant Balances as of December 31, 2007
			Gross Additions During the Test Year	Retirements During the Test Year	Transfers During the Test Year	
	(A)	(B)	(L)	(M)	(N)	(O)
1		Electric Intangible Plant				
2	301	Organization				\$ -
3	302	Franchises and Consents				-
4	303	Miscellaneous Intangible Plant	(111)			32,876
5		Subtotal - Electric Intangible Plant	(111)	-	-	32,876
6		Other Electric Production Plant				
7	340	Land and Land Rights				-
8	341	Structures and Improvements				20
9	342	Fuel Holders, Products and Accessories				-
10	343	Prime Movers				-
11	344	Generators				622
12	345	Accessory Electric Equipment				389
13	346	Misc. Power Plant Equipment				-
14		Subtotal - Other Electric Production Plant	-	-	-	1,032
15		Electric Transmission Plant				
16	350	Land and Land Rights	46			15,062
17	352	Structures and Improvements	11			4,278
18	353	Station Equipment	2,476	(467)		111,780
19	354	Towers and Fixtures	55	(6)		15,105
20	355	Poles and Fixtures	11,284	(845)		85,536
21	356	Overhead Conductors and Devices	(5,404)	(51)		74,946
22	357	Underground Conduit				-
23	358	Underground Conductors and Devices				-
24	359	Roads and Trails				-
25		Subtotal - Electric Transmission Plant	8,468	(1,369)	-	306,706
26		Electric Distribution Plant				
27	360	Land and Land Rights	138	(4)		15,678
28	361	Structures and Improvements	155	(5)		12,904
29	362	Station Equipment	13,319	(1,818)		291,123
30	363	Storage Battery Equipment				-
31	364	Poles, Towers and Fixtures	10,624	(990)		446,221

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

Line No.	Account No.	Title of Plant Function	Calendar Year 2007			Plant Balances as of December 31, 2007
			Gross Additions During the Test Year	Retirements During the Test Year	Transfers During the Test Year	
	(A)	(B)	(L)	(M)	(N)	(O)
32	365	Overhead Conductors and Devices	21,839	(1,037)		396,336
33	366	Underground Conduit	921	(50)		23,599
34	367	Underground Conductors and Devices	10,100	(77)		196,759
35	368	Line Transformers	9,977	(124)		270,315
36	369	Services	14,268	(1,014)		177,034
37	370	Meters	8,668	(1,505)		68,414
38	371	Installations on Customers Premises	1			1
39	372	Leased Property on Customer Premises				-
40	373	Street Lighting and Signal Systems	3,185	(1,073)		129,789
41	374	Other Distribution Plant				231
42		Subtotal - Electric Distribution Plant	<u>93,196</u>	<u>(7,699)</u>	<u>-</u>	<u>2,028,404</u>
43		Electric General Plant				
44	389	Land and Land Rights		(16)		3,032
45	390	Structures and Improvements	1,274	(1,758)		75,797
46	391	Office Furniture and Equipment	1,996	(47)		58,544
47	392	Transportation Equipment	4,193	(7,431)		34,921
48	393	Stores Equipment	171			1,766
49	394	Tools, Shop and Garage Equipment	842	(6)		10,841
50	395	Laboratory Equipment	79			4,595
51	396	Power Operated Equipment	(347)	(268)		1,000
52	397	Communication Equipment	880			53,315
53	398	Miscellaneous Equipment	37			2,189
54	399.1	Other General Plant				95
55		Subtotal - Electric General Plant	<u>9,125</u>	<u>(9,525)</u>	<u>-</u>	<u>246,095</u>
56		Total Electric Plant in Service	<u>\$ 110,678</u>	<u>\$ (18,593)</u>	<u>\$ -</u>	<u>\$ 2,615,113</u>

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

Line No.	Account No.	Title of Plant Function	Calendar Year 2008			Plant Balances as of December 31, 2008
			Gross Additions During the Test Year	Retirements During the Test Year	Transfers During the Test Year	
	(A)	(B)	(P)	(Q)	(R)	(S)
1		Electric Intangible Plant				
2	301	Organization				\$ -
3	302	Franchises and Consents				-
4	303	Miscellaneous Intangible Plant				32,876
5		Subtotal - Electric Intangible Plant	-	-	-	32,876
6		Other Electric Production Plant				
7	340	Land and Land Rights				-
8	341	Structures and Improvements		(20)		-
9	342	Fuel Holders, Products and Accessories		-		-
10	343	Prime Movers		-		-
11	344	Generators		(622)		-
12	345	Accessory Electric Equipment		(389)		-
13	346	Misc. Power Plant Equipment				-
14		Subtotal - Other Electric Production Plant	-	(1,032)	-	-
15		Electric Transmission Plant				
16	350	Land and Land Rights	12		33	15,108
17	352	Structures and Improvements	10		(216)	4,071
18	353	Station Equipment	2,348	(1,275)	(1,429)	111,424
19	354	Towers and Fixtures	142		31	15,278
20	355	Poles and Fixtures	1,606	(124)	3,017	90,034
21	356	Overhead Conductors and Devices	3,795	(107)	(3,081)	75,553
22	357	Underground Conduit				-
23	358	Underground Conductors and Devices				-
24	359	Roads and Trails				-
25		Subtotal - Electric Transmission Plant	7,914	(1,507)	(1,645)	311,468
26		Electric Distribution Plant				
27	360	Land and Land Rights	164			15,842
28	361	Structures and Improvements	83	(0)		12,987
29	362	Station Equipment	13,982	(2,064)	524	303,565
30	363	Storage Battery Equipment	-			-
31	364	Poles, Towers and Fixtures	22,066	(1,287)	(604)	466,395

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

Line No.	Account No.	Title of Plant Function	Calendar Year 2008			Plant Balances as of December 31, 2008
			Gross Additions During the Test Year	Retirements During the Test Year	Transfers During the Test Year	
	(A)	(B)	(P)	(Q)	(R)	(S)
32	365	Overhead Conductors and Devices	23,960	(2,776)	(118)	417,402
33	366	Underground Conduit	801	(36)	(3)	24,361
34	367	Underground Conductors and Devices	14,543	(174)	5	211,135
35	368	Line Transformers	12,229	(2,939)	(107)	279,498
36	369	Services	7,568	(3,100)		181,502
37	370	Meters	6,154	(9,373)	2,400	67,595
38	371	Installations on Customers Premises	(0)			1
39	372	Leased Property on Customer Premises	-			-
40	373	Street Lighting and Signal Systems	3,585	(1,070)	139	132,443
41	374	Other Distribution Plant	-			231
42		Subtotal - Electric Distribution Plant	<u>105,132</u>	<u>(22,817)</u>	<u>2,237</u>	<u>2,112,956</u>
43		Electric General Plant				
44	389	Land and Land Rights		(192)		2,839
45	390	Structures and Improvements	3,082	(4,094)	(363)	74,422
46	391	Office Furniture and Equipment	1,218	(34)	21	59,750
47	392	Transportation Equipment	7,133	(2,718)	(476)	38,861
48	393	Stores Equipment	256		27	2,048
49	394	Tools, Shop and Garage Equipment	388	(20)	309	11,519
50	395	Laboratory Equipment	108	(1)		4,701
51	396	Power Operated Equipment	294	(37)	168	1,424
52	397	Communication Equipment	6,566	(2)	3	59,881
53	398	Miscellaneous Equipment	1	(6)	10	2,195
54	399.1	Other General Plant				95
55		Subtotal - Electric General Plant	<u>19,044</u>	<u>(7,103)</u>	<u>(300)</u>	<u>257,736</u>
56		Total Electric Plant in Service	<u>\$ 132,091</u>	<u>\$ (32,459)</u>	<u>\$ 291</u>	<u>\$ 2,715,037</u>

AmerenIP
Workpaper Supporting Gross Additions, Retirements and Transfers - Explanations
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	2008	
			Transfers During the Test Year (C)	Explanation (D)
1		Electric Intangible Plant		
2	301	Organization		
3	302	Franchises and Consents		
4	303	Miscellaneous Intangible Plant		
5		Subtotal - Electric Intangible Plant	-	
6		Other Electric Production Plant		
7	340	Land and Land Rights		
8	341	Structures and Improvements		
9	342	Fuel Holders, Products and Accessories		
10	343	Prime Movers		
11	344	Generators		
12	345	Accessory Electric Equipment		
13	346	Misc. Power Plant Equipment		
14		Subtotal - Other Electric Production Plant	-	
15		Electric Transmission Plant		
16	350	Land and Land Rights	33	Reclass Entries
17	352	Structures and Improvements	(216)	Reclass Entries
18	353	Station Equipment	(1,429)	Reclass Entries
19	354	Towers and Fixtures	31	Reclass Entries
20	355	Poles and Fixtures	3,017	Reclass Entries
21	356	Overhead Conductors and Devices	(3,081)	Reclass Entries
22	357	Underground Conduit		
23	358	Underground Conductors and Devices		
24	359	Roads and Trails		
25		Subtotal - Electric Transmission Plant	(1,645)	
26		Electric Distribution Plant		
27	360	Land and Land Rights		
28	361	Structures and Improvements		
29	362	Station Equipment	524	Reclass Entries
30	363	Storage Battery Equipment		
31	364	Poles, Towers and Fixtures	(604)	Reclass Entries
32	365	Overhead Conductors and Devices	(118)	Reclass Entries
33	366	Underground Conduit	(3)	Reclass Entries
34	367	Underground Conductors and Devices	5	Reclass Entries
35	368	Line Transformers	(107)	Reclass Entries
36	369	Services		
37	370	Meters	2,400	Reclass Entries
38	371	Installations on Customers Premises		
39	372	Leased Property on Customer Premises		
40	373	Street Lighting and Signal Systems	139	Reclass Entries

AmerenIP
Workpaper Supporting Gross Additions, Retirements and Transfers - Explanations
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	2008	
			Transfers During the Test Year (C)	Explanation (D)
41	374	Other Distribution Plant		
42		Subtotal - Electric Distribution Plant	<u>2,237</u>	
43		Electric General Plant		
44	389	Land and Land Rights		
45	390	Structures and Improvements	(363)	Reclass Entries
46	391	Office Furniture and Equipment	21	Reclass Entries
47	392	Transportation Equipment	(476)	Reclass Entries
48	393	Stores Equipment	27	Reclass Entries
49	394	Tools, Shop and Garage Equipment	309	Reclass Entries
50	395	Laboratory Equipment		
51	396	Power Operated Equipment	168	Reclass Entries
52	397	Communication Equipment	3	Reclass Entries
53	398	Miscellaneous Equipment	10	Reclass Entries
54	399.1	Other General Plant		
55		Subtotal - Electric General Plant	<u>(300)</u>	
56		Total Electric Plant in Service	<u>\$ 291</u>	

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

Line No.	Description (A)	Account No. (B)	2005 (C)	2006 (D)	2007 (E)	2008 (E)
1	Beginning Balance		\$ 786,337	\$ 822,860	\$ 842,394	\$ 874,771
2	Depreciation Expense	403	48,053	52,570	55,291	62,235
3	Transportation Expenses - Clearing		540	512	513	1,044
4	Other Accounts		(1,073) [2,3]	950 [2,4]	972 [2,4]	2,205 [2,4]
5	Retirements		(13,613)	(21,900)	(18,593)	(32,459)
6	Cost of Removal		(5,854)	(15,291)	(8,043)	(8,618)
7	Salvage		1,982	2,467	2,117	1,867
8	Other		6,488 [1]	227 [1]	121 [1]	686 [1]
9	Gain/Loss on Disposition of Property					
10	Ending Balance		<u>\$ 822,860</u>	<u>\$ 842,394</u>	<u>\$ 874,771</u>	<u>\$ 901,731</u>

[1] Plant adjustments.

[2] Electric general plant allocated to gas.

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

[4] Asset retirement obligation charged to account 182.

Source: FERC Form 1 pg. 219

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

Line No.	Description (A)	Account No. (B)	2005 (C)	2006 (D)	2007 (E)	2008 (F)
1	Other Production		\$ 235	\$ 260	\$ 284	\$ (1)
2	Transmission	403	139,918	143,420	146,760	149,734
3	Distribution		697,753	719,895	751,842	654,870
4	General		(15,046)	(21,180)	(24,116)	97,128
5	Total		<u>\$ 822,860</u>	<u>\$ 842,394</u>	<u>\$ 874,771</u>	<u>\$ 901,731</u>

AmerenIP
Workpaper Supporting Construction Work in Progress
 As of December 31, 2008
 (\$000s)

Line No.	Description (A)	Jurisdictional CWIP Balance (B)
1	Actual Balance of	
2	Construction Work in Progress (CWIP)	
3	Not Subject to AFUDC	<u>\$ 16 [1]</u>

NOTES

[1] There were no construction projects that exceeded 5% of the total CWIP balance at December 31, 2008. See WPB-7 for a listing of projects.

AmerenIP
Workpaper Supporting Construction Work in Progress

<u>Line No.</u>	<u>Project (A)</u>	<u>Description (B)</u>	<u>CWIP Amount as of 12/31/2008 (C)</u>
1	16465	PC Equipment	<u>\$ 16,112</u>
2		Total CWIP at 12/31/2008 Not Subject to AFUDC	16,112
3		Total CWIP Balance as of 12/31/2008	47,185,178
4		5% Threshold for Schedule B-7.1	2,359,259

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

Line No.	Month/Year (A)	Total CWIP Balance (B)	CWIP Balance Accruing AFUDC (C)	CWIP Balance NOT Accruing AFUDC (D)	AFUDC Debt Accrual Rate (E)	AFUDC Equity Accrual Rate (F)	AFUDC Debt Generated [1] (G)
1	2005	\$ 30,614,896	\$ 21,439,322	\$ 9,175,574 [2]	2.7489%	5.9573%	\$ 875,671
2	2006	\$ 26,274,129	\$ 25,241,810	\$ 1,032,319	4.7417%	0.7550%	\$ 1,153,297
3	2007	\$ 35,719,853	\$ 31,293,465	\$ 4,426,388 [2]	5.9667%	0.4717%	\$ 1,564,880
	<u>2008</u>						
4	January	37,270,739	35,577,783	1,692,956	0.3808%	0.0000%	135,492
5	February	37,029,514	35,673,873	1,355,641	0.4117%	0.0000%	146,857
6	March	40,095,338	37,764,625	2,330,713	0.2417%	0.0000%	91,265
7	April	29,109,505	28,548,172	561,333	0.1833%	0.0000%	52,338
8	May	21,433,733	25,934,916	(4,501,183)	0.2358%	0.0000%	61,163
9	June	26,925,172	20,421,575	6,503,597	0.2858%	0.0000%	58,372
10	July	30,180,134	24,275,592	5,904,542	0.3108%	0.0000%	75,457
11	August	34,241,979	26,919,209	7,322,770	0.1967%	0.0000%	52,941
12	September	42,997,373	30,439,746	12,557,627	0.2142%	0.0000%	65,192
13	October	30,870,030	28,349,973	2,520,057	0.3192%	0.0000%	90,484
14	November	34,752,501	29,271,579	5,480,922	0.3600%	0.3942%	105,378
15	December	47,185,178	39,890,944	7,294,234	0.3625%	0.3958%	144,605
16	2008	<u>\$ 47,185,178</u>	<u>\$ 39,890,944</u>	<u>\$ 7,294,234</u>	3.5025%	0.7900%	<u>\$ 1,079,543</u>

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

[2] The balances are as of December

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

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

Line No.	Month/Year (A)	AFUDC Equity Generated [1] (H)	Total AFUDC Generated (I)	AFUDC Adjustments [3] (J)	Total AFUDC Booked to PF 419102, 419105, & 432002 (K)	AFUDC Transferred to Plant In Service (L)
1	2005	\$ 2,013,824	\$ 2,889,495	\$ (1,527,925)	\$ 1,361,570	\$ (710,462)
2	2006	\$ 201,047	\$ 1,354,344	\$ (976,492)	\$ 377,852	\$ (240,749)
3	2007	\$ 128,650	\$ 1,693,529	\$ (818,497)	\$ 875,032	\$ (483,093)
	<u>2008</u>					
4	January	-	135,492	(8,329)	127,163	(2,961)
5	February	-	146,857	(153,197)	(6,340)	(18,548)
6	March	-	91,265	(16,211)	75,053	(7,395)
7	April	-	52,338	(258,460)	(206,122)	(73,933)
8	May	-	61,163	(77,360)	(16,197)	(115,674)
9	June	-	58,372	(1,996)	56,376	(1,700)
10	July	-	75,457	(180)	75,277	(852)
11	August	-	52,941	(8,774)	44,167	(63,453)
12	September	-	65,192	(14,273)	50,918	(11,879)
13	October	-	90,484	(36,902)	53,581	(13,258)
14	November	115,379	220,756	(7,998)	212,758	(59,813)
15	December	157,902	302,506	562,921	865,427	(2,980)
16	2008	<u>\$ 273,280</u>	<u>\$ 1,352,823</u>	<u>\$ (20,761)</u>	<u>\$ 1,332,062</u>	<u>\$ (372,447)</u>

[1] Work Orders with In S
[2] The balances are as c
[3] Includes AFUDC reve

AmerenIP
Allowance for Funds Used During Construction
 As of December 31, 2008

Line No.	Description
1	AFUDC Policy: This procedure explains the method by which the amount of Allowance for Funds Used During Construction (AFUDC) charged to construction work orders shall be computed.
2	AFUDC shall be compounded semi-annually (January and July) and charged to all specific construction work orders which have a total estimated direct construction cost or actual construction charges greater than \$7,500 and which are in the process of construction for more than 30 days.
3	AFUDC shall be calculated according to the following formula:
4	$A_i = s(S/W) + d(D/D+P+C)(1-S/W)$
5	$A_e = [1-S/W][p(P/D+P+C) + c(C/D+P+C)]$
6	Where
7	A_i = Gross allowance for borrowed funds used during construction rate
8	A_e = Allowance for other funds used during construction rate
9	S = Average short-term debt
10	s = Short-term debt interest rate
11	D = Long-term debt
12	d = Long-term debt interest rate
13	P = Preferred stock
14	p = Preferred stock cost rate
15	C = Common equity

AmerenIP
Allowance for Funds Used During Construction
As of December 31, 2008

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

AmerenIP
Cash Working Capital
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Description (A)	Revenue Lag (B)	Expense Lead (Lag) (C)	Net Lag (Lead) (D) = (B) - (C)	CWC Factor (E) = (D)/365	Test Year Expense at Proposed Rates (F)	CWC Requirement (G)
1	Employee Benefits	46.55	17.57	28.98	7.94%	\$ 25,321,371	\$ 2,010,638
2	Payroll	46.55	12.92	33.63	9.21%	66,249,531	6,103,437
3	Purchased Power [1]	46.55	18.08	28.47	7.80%	-	-
4	Other Operations and Maintenance (less uncollectibles)	46.55	51.95	(5.40)	-1.48%	146,311,763	(2,166,383)
5	FICA	46.55	14.74	31.81	8.72%	3,442,016	300,001
6	Federal Unemployment Tax	46.55	76.38	(29.83)	-8.17%	21,312	(1,741)
7	State Unemployment Tax	46.55	76.38	(29.83)	-8.17%	30,441	(2,487)
8	Federal Excise Taxes	31.34	30.42	0.92	0.25%	1,059	3
9	Electric Distribution Tax	46.55	30.13	16.43	4.50%	21,888,956	985,003
10	Gross Receipts/Municipal Utility Tax	31.34	30.42	0.92	0.25%	-	-
11	Energy Assistance Charges	31.34	27.53	3.81	1.04%	6,964,313	72,725
12	Corporation Franchise Tax	46.55	191.53	(144.98)	-39.72%	859,966	(341,580)
13	Property/Real Estate Taxes	46.55	392.70	(346.15)	-94.84%	1,543,814	(1,464,095)
14	Interest Expense	46.55	91.25	(44.70)	-12.25%	65,273,753	(7,993,799)
15	Federal Income Tax	46.55	38.00	8.55	2.34%	44,342,289	1,038,703
16	State Income Tax	46.55	38.00	8.55	2.34%	9,976,844	233,704
						<u>392,227,428</u>	<u>\$ (1,225,871)</u>

AmerenIP
Workpaper Supporting Cash Working Capital

REVENUE LAG

Service Lag	15.21
Billing Lag	1.64
Collections Lag	28.13
Bank Float	0.95
Payment Processing Lag	0.62
Total	<u>46.55</u> days

SERVICE LAG 15.21 days

BILLING LAG

Average Billing Lag (Scheduled)	2.91 days
Window Billing Adjustment:	<u>(1.27) days</u>
Adjusted Billing Lag	<u>1.64</u> days

COLLECTIONS LAG

Collections Lag: 28.13 days

AmerenIP
Workpaper Supporting Cash Working Capital

REVENUE LAG

Service Lag
Billing Lag
Collections Lag
Bank Float
Payment Processing Lag
Total

SERVICE LAG

BILLING LAG

Average Billing Lag (Scheduled)
Window Billing Adjustment:
Adjusted Billing Lag

COLLECTIONS LAG

Collections Lag:

AmerenIP
Workpaper Supporting Cash Working Capital

	Current		0 - 30 Days		30 - 60
	Residential	Non-Residential	Residential	Non-Residential	Residential
Total	5,091,051,302	3,334,381,017	1,286,921,656	404,133,692	702,609,926
% of Total	38.80%	25.41%	9.81%	3.08%	5.35%
Mid Point	12	9	27	24	57
Weighted Days	4.66	2.16	2.65	0.72	3.05
Total Days					

PAYMENT PROCESSING LAG

	Mail	Energy Assistance	Elec Cash Conc	Credit/Debit Cards	CEFCU ATM
Total	\$ 590,119,084	\$ 20,693,527	\$ 18,820,786	\$ 40,007,773	\$ 847,505
Lag Time	Same Day	1 Day	Same Day	2 Day	1 Day
Mid-Point	0.50	1.00	0.50	1.50	1.00
Weighting Factor	72.80%	2.55%	2.32%	4.94%	0.10%
Weighted Lag	0.36	0.03	0.01	0.07	0.00

BANK FLOAT

	Amount	% of Total	Weighted Average
Toal Same Day	\$ 298,437,611	8.06%	-
Total 1 Day Float	\$ 3,288,508,298	88.85%	0.89
Total 2 Day Float	\$ 112,895,751	3.05%	0.06
Total 3 Day Float	\$ 1,165,171	0.03%	0.00
Total	<u>\$ 3,701,006,831</u>		<u>0.95</u> Days

AmerenIP
Workpaper Supporting Cash Working Capital

) Days		60 - 90 Days	
	Non-Residential	Residential	Non-Residential	
Total	113,088,851	1,840,672,361	349,453,895	
% of Total	0.86%	14.03%	2.66%	
Mid Point	54	87	84	
Weighted Days	0.46	12.20	2.22	
Total Days				<u><u>28.13</u></u>

PAYMENT PROCESSING LAG

	CheckFree	Pay Agents	EDI	TOTAL
Total	\$ 40,638,351	\$ 91,266,809	\$ 8,253,138	\$ 810,646,973
Lag Time	Same Day	1 Day	Same Day	
Mid-Point	0.50	1.00	0.50	
Weighting Factor	5.01%	11.26%	1.02%	
Weighted Lag	0.03	0.11	0.01	<u><u>0.62</u></u> days

BANK FLOAT

Toal Same Day
 Total 1 Day Float
 Total 2 Day Float
 Total 3 Day Float
 Total

AmerenIP
Workpaper Supporting Cash Working Capital

PAYROLL AND WITHHOLDINGS

	Individual Expense Lead Time	Net Amount	Weighting Factor	Weighted Average
Base Payroll	11.98	\$ 104,009,342	70.61%	8.46
Federal W/H	14.76	\$ 25,516,906	17.32%	2.56
State W/H	18.79	\$ 4,782,430	3.25%	0.61
FICA	14.74	\$ 12,996,798	8.82%	1.30
Total		<u>\$ 147,305,477</u>		<u>12.92</u> days

Weighted Expense Lead Time: 11.98 days

FICA

Incremental FICA Lead Time	2.76 days
Plus Payroll Lead	11.98 days
Total FICA	<u>14.74</u> days

EMPLOYEE BENEFITS

	Lead Time	Sample Size (Dollars)	Weighting Factor	Weighted Pensions and Benefits Expense Lead
Group Health Administration	13.15	\$ 10,280,399	3.65%	0.48
Group Health - Claims Processing	5.25	\$ -	0.00%	5.25
Group Health - Claims Payment	9.97	\$ 169,151,924	60.14%	5.99
Group Life	26.57	\$ 3,929,721	1.40%	0.37
401-K	15.72	\$ 97,912,679	34.81%	5.47
TOTAL		<u>\$ 281,274,724</u>		<u>17.57</u> days

AmerenIP
Workpaper Supporting Cash Working Capital

CLAIMS PROCESSING

Processing Interval	0-10 days	0-15 days	0-20 days	0-30 days	
Processing Days	10.00	15.00	20.00	30.00	
Midpoint	5.00	7.50	10.00	15.00	
<u>Actual Experience</u>					
Delta Dental	94.07%	98.32%	99.60%	99.95%	
Group Health Plan	94.82%	97.81%	98.87%	99.68%	
Personal Care	88.31%	95.28%	97.43%	98.63%	
Principal Life Insurance Company	82.07%	93.45%	95.19%	96.14%	
Delta Dental	94.07%	4.25%	1.28%	0.35%	5.20
Group Health Plan	94.82%	2.99%	1.06%	0.81%	5.19
Personal Care	88.31%	6.97%	2.15%	1.20%	5.33
Principal Life Insurance Company	82.07%	11.38%	1.74%	0.95%	5.27
TOTAL					<u>5.25</u> days

GROUP HEALTH - ADMINISTRATION

Weighted Lead Time: 13.15 days

CLAIMS PAYMENT

Weighted Lead Time: 9.97 days

GROUP LIFE INSURANCE

Weighted Lead Time: 26.57 days

AmerenIP
Workpaper Supporting Cash Working Capital

PENSIONS

		Service Start Date	Service End Date	Payment Date	Payment Amount	Service Lead Time	Processing Lead Time	Total Lead Time	Weighting Factor
Mellon Global Security Services	2008 Pension Contribution	1/1/2008	12/31/2008	12/17/2008	32,000,000	183.00	(14.00)	169.00	100.00%

401-K PLAN

Payroll Lead Time:	11.98
Average 401-K Processing Time	3.74
Total Lead Time:	<u>15.72</u>

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Workpaper Supporting Cash Working Capital

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Workpaper Supporting Cash Working Capital

Weighted
Lead Time

169.00

AmerenIP
Workpaper Supporting Cash Working Capital

PURCHASED POWER

Service Lead Time:	7.63 days
Payment Lead Time:	<u>10.46 days</u>
Total Lead Time:	<u><u>18.08 days</u></u>

OTHER OPERATIONS AND MAINTENANCE EXPENSES

Weighted Expense Lead Time:	43.93
Float:	<u>8.03</u>
Total Weighted Lead Time:	<u><u>51.95 days</u></u>

Net Paid Amount	<u><u>\$ 9,200,693</u></u>
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AP FLOAT

AP Float Lead Time:	<u><u>8.03 days</u></u>
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Amount	<u><u>\$ 132,527,212</u></u>
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PAYROLL FLOAT

Payroll Float Lead Time:	<u><u>5.15 days</u></u>
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Amount	<u><u>\$ 3,288,943</u></u>
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TAXES

Type of Tax	Weighted Expense Lead Time	Tax Amount Paid
Federal Unemployment Tax	76.38	
State Unemployment Tax	76.38	
Electricity Distribution Tax	30.13	
Federal Excise Tax	30.42	
Energy Assistance Charges	27.53	
Corporation Franchise Tax	191.53	<u><u>\$ 1,898,113</u></u>
Gross Receipts Tax	30.42	
Property/Real Estate Taxes	392.70	<u><u>\$ 5,366,365</u></u>
Federal Income Tax	38.00	
State Income Tax	38.00	

INTEREST EXPENSE

Weighted Expense Lead Time:	<u><u>91.25</u></u>	days
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Interest Payment	<u><u>\$ 89,159,625</u></u>
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AmerenIP
Materials and Supplies
 As of December 31,
 (\$000s)

Line No.	Description	2005	2006	2007	2008
	(A)	(B)	(C)	(D)	(E)
1	Jurisdictional General Materials and Supplies Balances	\$11,326	\$13,536	\$11,939	\$17,782
2	Accounts Payable Percent [1]				14.23%
3	Accounts Payable Balances				<u>\$2,531</u>

NOTES

[1] Schedule B-8 divided by 365

AmerenIP
Workpaper Supporting Materials and Supplies Balance

Line No.	Month (A)	General Materials and Supplies (B)	Jurisdictional Allocation Factor (C)	Jurisdictional Materials and Supplies Balances (D)
			WPB-8.1b	
1	Dec-04	11,705,614		
2	Jan-05	11,852,683		
3	Feb-05	11,760,664		
4	Mar-05	11,151,695		
5	Apr-05	13,652,017		
6	May-05	14,463,383		
7	Jun-05	16,029,384		
8	Jul-05	17,550,806		
9	Aug-05	18,561,595		
10	Sep-05	18,505,161		
11	Oct-05	18,105,854		
12	Nov-05	17,820,953		
13	Dec-05	17,936,151		
14	Total	199,095,959		
15	Average	15,315,074	73.96%	11,326,478
16	Dec-05	17,936,151		
17	Jan-06	16,566,597		
18	Feb-06	17,001,383		
19	Mar-06	17,450,528		
20	Apr-06	19,211,120		
21	May-06	18,112,694		
22	Jun-06	18,137,111		
23	Jul-06	17,710,848		
24	Aug-06	17,658,443		
25	Sep-06	17,186,427		
26	Oct-06	18,290,093		
27	Nov-06	18,170,842		
28	Dec-06	17,915,726		
29	Total	231,347,963		
30	Average	17,795,997	76.06%	13,535,957

AmerenIP
Workpaper Supporting Materials and Supplies Balance

Line No.	Month (A)	General Materials and Supplies (B)	Jurisdictional Allocation Factor (C)	Jurisdictional Materials and Supplies Balances (D)
31	Dec-06	17,915,726		
32	Jan-07	18,034,323		
33	Feb-07	18,022,301		
34	Mar-07	18,534,918		
35	Apr-07	18,781,986		
36	May-07	18,344,278		
37	Jun-07	19,757,185		
38	Jul-07	20,356,022		
39	Aug-07	20,826,183		
40	Sep-07	20,352,040		
41	Oct-07	21,228,207		
42	Nov-07	22,826,067		
43	Dec-07	24,209,916		
44	Total	259,189,152		
45	Average	19,937,627	59.88%	11,939,183
46	Dec-07	24,209,916		
47	Jan-08	24,011,758		
48	Feb-08	25,021,087		
49	Mar-08	24,569,518		
50	Apr-08	24,963,179		
51	May-08	25,634,321		
52	Jun-08	26,484,347		
53	Jul-08	26,224,617		
54	Aug-08	26,922,666		
55	Sep-08	27,796,376		
56	Oct-08	27,892,418		
57	Nov-08	28,200,639		
58	Dec-08	27,419,918		
59	Total	339,350,760		
60	Average	26,103,905	68.12%	17,782,320

AmerenIP
Workpaper Supporting Materials and Supplies Balances

Line No.	Description (A)	Total Company (B)	Gas Operations (C)	Total Electric (D)	Production (E)	Transmission (F)	Distribution (G)
1	12/31/2005 General Materials & Supplies	17,936,151	2,276,163	15,659,988	-	2,395,056	13,264,932
2	Percentage	100.00%	12.69%	87.31%	0.00%	13.35%	73.96%
3	12/31/2006 General Materials & Supplies	17,915,726	2,158,136	15,757,590	-	2,130,565	13,627,025
4	Percentage	100.00%	12.05%	87.95%	0.00%	11.89%	76.06%
5	12/31/2007 General Materials & Supplies	24,209,916	5,704,137	18,505,779	-	4,008,235	14,497,544
6	Percentage	100.00%	23.56%	76.44%	0.00%	16.56%	59.88%
7	12/31/2008 General Materials & Supplies	27,419,917	4,311,945	23,107,972	-	4,429,167	18,678,805
8	Percentage	100.00%	15.73%	84.27%	0.00%	16.15%	68.12%

AmerenIP
Accumulated Deferred Income Taxes
(\$000s)

Line No.	Description (A)	Account (B)	State Balance at 12/31/2007 (C)	State Balance at 12/31/2008 (D)	Federal Balance at 12/31/2007 (E)
1	Active VEBA	1-IP-190-611	-	-	(353)
2	Active VEBA	1-IP-190-612	(80)	(43)	-
3	Coal Credit Utilization	1-IP-190-CRD	-	1,093	-
4	ADIT - Federal Effect of NOL	1-IP-190-NLF	-	-	(5,048)
5	ADIT - State Effect of NOL	1-IP-190-NOL	14,423	3,151	-
6	ADIT Federal	1-IP-190-611	-	-	-
7	ADIT Legal Expenses Accrued - Federal	1-IP-190-611	-	-	58
8	ADIT Legal Expenses Accrued - State	1-IP-190-612	13	17	-
9	ADIT State	1-IP-190-612	-	-	-
10	ADIT Uncollectible Accounts - Federal	1-IP-190-611	-	-	1,062
11	ADIT Uncollectible Accounts - State	1-IP-190-612	239	286	-
12	ARO Asset	1-IP-190-611	-	-	573
13	ARO Asset	1-IP-190-612	129	129	-
14	Inventory Reserve - Federal	1-IP-190-611	-	-	267
15	Inventory Reserve - State	1-IP-190-612	60	60	-
16	FAS 106 Post Retirement Benefits	1-IP-190-611	-	-	19,331
17	FAS 106 Post Retirement Benefits	1-IP-190-612	4,355	5,794	-
18	Incentive Plan	1-IP-190-611	-	-	7
19	Incentive Plan	1-IP-190-612	2	2	-
20	Increase/decrease I & D	1-IP-190-611	-	-	2,349
21	Increase/decrease I & D	1-IP-190-612	529	553	-
22	Medical expenses incurred not reported	1-IP-190-611	-	-	341
23	Medical expenses incurred not reported	1-IP-190-612	77	81	-
24	Gain/Loss on Sale of Property - Federal	1-IP-190-611	-	-	(140)
25	Gain/Loss on Sale of Property - State	1-IP-190-612	(31)	(31)	-
26	Pension Expense Allowed/Disallowed	1-IP-190-611	-	-	11,536
27	Pension Expense Allowed/Disallowed	1-IP-190-612	2,599	3,621	-
28	ADIT Short Term Tax Reserve Interest - Federal	1-IP-190-611	-	-	(101)
29	ADIT Short Term Tax Reserve Interest - State	1-IP-190-612	(23)	36	-
30	ADIT Long-Term Tax Reserve Interest - Federal	1-IP-190-611	-	-	205
31	ADIT Long-Term Tax Reserve Interest - State	1-IP-190-612	46	2	-
32	Vacation Pay adjustment	1-IP-190-611	-	-	(595)
33	Vacation Pay adjustment	1-IP-190-612	(134)	320	-
34	Total 190 Electric		<u>22,206</u>	<u>15,071</u>	<u>29,492</u>
37	ADIT FIN 48	1-IP-282-F48	-	-	195

AmerenIP
Accumulated Deferred Income Taxes
(\$000s)

Line No.	Description	Account	State Balance at 12/31/2007	State Balance at 12/31/2008	Federal Balance at 12/31/2007
	(A)	(B)	(C)	(D)	(E)
38	ADIT Property Related - Federal	1-IP-282-111	-	-	(96,384)
39	ADIT Property Related - State	1-IP-282-112	(20,961)	(25,666)	-
40	ADIT Automated Meter Reading Equipment - Federal	1-IP-282-115	-	-	-
41	ADIT Automated Meter Reading Equipment - State	1-IP-282-116	-	(275)	-
42	Total 282 Electric		<u>(20,961)</u>	<u>(25,941)</u>	<u>(96,190)</u>
43	Accretion expense - Federal	1-IP-283-651	-	-	(563)
44	Accretion expense - State	1-IP-283-652	(127)	(127)	-
45	Book/Tax Loss Reacquired Debt - Federal	1-IP-283-651	-	-	-
46	Book/Tax Loss Reacquired Debt - State	1-IP-283-652	-	297	-
47	Medical Expenses Incurred Not Reported	1-IP-283-651	-	-	-
48	Medical Expenses Incurred Not Reported	1-IP-283-652	-	22	-
49	Electric Rate Case Expense - Federal	1-IP-283-651	-	-	(659)
50	Electric Rate Case Expense - State	1-IP-283-652	(148)	(50)	-
51	Dynegy Refund Receivable - Federal	1-IP-283-651	-	-	-
52	Dynegy Refund Receivable - State	1-IP-283-652	-	119	-
53	Non-property deferred - Federal	1-IP-283-651	-	-	-
54	Non-property deferred - State	1-IP-283-652	-	-	-
55	Partnership Income/Expenses - Federal	1-IP-283-651	-	-	-
56	Partnership Income/Expenses - State	1-IP-283-652	-	-	-
51	Payroll Tax - Federal	1-IP-283-651	-	-	-
52	Payroll Tax - State	1-IP-283-652	-	15	-
53	Total 283 Electric		<u>(275)</u>	<u>276</u>	<u>(1,222)</u>
54	Total Deferred		<u>\$ 970</u>	<u>\$ (10,593)</u>	<u>\$ (67,920)</u>
55	Total Account 190 Deferred		22,206	15,071	29,492
56	Total Account 282 Deferred		(20,961)	(25,941)	(96,190)
57	Total Account 283 Deferred		(275)	276	(1,222)
58	Total		<u>970</u>	<u>(\$10,593)</u>	<u>(\$67,920)</u>

AmerenIP
Accumulated Deferred Income Taxes
(\$000s)

Line No.	Description (A)	Account (B)	Federal Balance at 12/31/2008 (F)	Total Beginning Deferred Tax Balance (G)	Total Ending Deferred Tax Balance (H)
1	Active VEBA	1-IP-190-611	(191)	(353)	(191)
2	Active VEBA	1-IP-190-612	-	(80)	(43)
3	Coal Credit Utilization	1-IP-190-CRD	-	-	1,093
4	ADIT - Federal Effect of NOL	1-IP-190-NLF	(1,103)	(5,048)	(1,103)
5	ADIT - State Effect of NOL	1-IP-190-NOL	-	14,423	3,151
6	ADIT Federal	1-IP-190-611	-	-	-
7	ADIT Legal Expenses Accrued - Federal	1-IP-190-611	75	58	75
8	ADIT Legal Expenses Accrued - State	1-IP-190-612	-	13	17
9	ADIT State	1-IP-190-612	-	-	-
10	ADIT Uncollectible Accounts - Federal	1-IP-190-611	1,271	1,062	1,271
11	ADIT Uncollectible Accounts - State	1-IP-190-612	-	239	286
12	ARO Asset	1-IP-190-611	573	573	573
13	ARO Asset	1-IP-190-612	-	129	129
14	Inventory Reserve - Federal	1-IP-190-611	267	267	267
15	Inventory Reserve - State	1-IP-190-612	-	60	60
16	FAS 106 Post Retirement Benefits	1-IP-190-611	25,717	19,331	25,717
17	FAS 106 Post Retirement Benefits	1-IP-190-612	-	4,355	5,794
18	Incentive Plan	1-IP-190-611	7	7	7
19	Incentive Plan	1-IP-190-612	-	2	2
20	Increase/decrease I & D	1-IP-190-611	2,454	2,349	2,454
21	Increase/decrease I & D	1-IP-190-612	-	529	553
22	Medical expenses incurred not reported	1-IP-190-611	362	341	362
23	Medical expenses incurred not reported	1-IP-190-612	-	77	81
24	Gain/Loss on Sale of Property - Federal	1-IP-190-611	(140)	(140)	(140)
25	Gain/Loss on Sale of Property - State	1-IP-190-612	-	(31)	(31)
26	Pension Expense Allowed/Disallowed	1-IP-190-611	16,071	11,536	16,071
27	Pension Expense Allowed/Disallowed	1-IP-190-612	-	2,599	3,621
28	ADIT Short Term Tax Reserve Interest - Federal	1-IP-190-611	161	(101)	161
29	ADIT Short Term Tax Reserve Interest - State	1-IP-190-612	-	(23)	36
30	ADIT Long-Term Tax Reserve Interest - Federal	1-IP-190-611	11	205	11
31	ADIT Long-Term Tax Reserve Interest - State	1-IP-190-612	-	46	2
32	Vacation Pay adjustment	1-IP-190-611	1,419	(595)	1,419
33	Vacation Pay adjustment	1-IP-190-612	-	(134)	320
34	Total 190 Electric		<u>46,954</u>	<u>51,697</u>	<u>62,025</u>
37	ADIT FIN 48	1-IP-282-F48	180	195	180

AmerenIP
Accumulated Deferred Income Taxes
(\$000s)

Line No.	Description	Account	Federal Balance at 12/31/2008	Total Beginning Deferred Tax Balance	Total Ending Deferred Tax Balance
	(A)	(B)	(F)	(G)	(H)
38	ADIT Property Related - Federal	1-IP-282-111	(126,494)	(96,384)	(126,494)
39	ADIT Property Related - State	1-IP-282-112	-	(20,961)	(25,666)
40	ADIT Automated Meter Reading Equipment - Federal	1-IP-282-115	(1,221)	-	(1,221)
41	ADIT Automated Meter Reading Equipment - State	1-IP-282-116	-	-	(275)
42	Total 282 Electric		<u>(127,535)</u>	<u>(117,150)</u>	<u>(153,476)</u>
43	Accretion expense - Federal	1-IP-283-651	(563)	(563)	(563)
44	Accretion expense - State	1-IP-283-652	-	(127)	(127)
45	Book/Tax Loss Reacquired Debt - Federal	1-IP-283-651	1,320	-	1,320
46	Book/Tax Loss Reacquired Debt - State	1-IP-283-652	-	-	297
47	Medical Expenses Incurred Not Reported	1-IP-283-651	96	-	96
48	Medical Expenses Incurred Not Reported	1-IP-283-652	-	-	22
49	Electric Rate Case Expense - Federal	1-IP-283-651	(223)	(659)	(223)
50	Electric Rate Case Expense - State	1-IP-283-652	-	(148)	(50)
51	Dynegy Refund Receivable - Federal	1-IP-283-651	528	-	528
52	Dynegy Refund Receivable - State	1-IP-283-652	-	-	119
53	Non-property deferred - Federal	1-IP-283-651	-	-	-
54	Non-property deferred - State	1-IP-283-652	-	-	-
55	Partnership Income/Expenses - Federal	1-IP-283-651	-	-	-
56	Partnership Income/Expenses - State	1-IP-283-652	-	-	-
51	Payroll Tax - Federal	1-IP-283-651	67	-	67
52	Payroll Tax - State	1-IP-283-652	-	-	15
53	Total 283 Electric		<u>1,225</u>	<u>(1,497)</u>	<u>1,502</u>
54	Total Deferred		<u>\$ (79,356)</u>	<u>\$ (66,950)</u>	<u>\$ (89,949)</u>
55	Total Account 190 Deferred		46,954	51,697	62,025
56	Total Account 282 Deferred		(127,535)	(117,150)	(153,476)
57	Total Account 283 Deferred		1,225	(1,497)	1,502
58	Total		<u>(\$79,356)</u>	<u>(\$66,950)</u>	<u>(\$89,949)</u>

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description	Account	Allocator	Balance Per General Ledger @ 12/31/2008	Pro Forma Adjustment	Adjusted Balance	Electric Production - Federal
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1			Labor				0.00%
2			Plant				0.00%
3			Revenue				59.63%
4	Active VEBA	1-IP-190-611	Labor	(198,400)	-	(198,400)	-
5	Active VEBA	1-IP-190-612	Labor	(44,701)	-	(44,701)	-
6	IL Investment Tax Credit Carryforward	1-IP-190-CRD	Plant	1,246,039	-	1,246,039	-
7	ADIT - Federal Effect of NOL	1-IP-190-NLF	Plant	(1,257,657)	-	(1,257,657)	-
8	ADIT - State Effect of NOL	1-IP-190-NOL	Plant	3,593,306	-	3,593,306	-
9	ADIT Federal	1-IP-190-611	Other	(301,633)	-	(301,633)	-
10	ADIT Legal Expenses Accrued - Federal	1-IP-190-611	Distribution	74,880	-	74,880	-
11	ADIT Legal Expenses Accrued - State	1-IP-190-612	Distribution	16,881	-	16,881	-
12	ADIT State	1-IP-190-612	Other	20,572	-	20,572	-
13	ADIT Uncollectible Accounts - Federal	1-IP-190-611	Revenue	3,519,831	-	3,519,831	2,098,875
14	ADIT Uncollectible Accounts - State	1-IP-190-612	Revenue	793,151	-	793,151	-
15	ARO Asset	1-IP-190-611	Plant	652,920	-	652,920	-
16	ARO Asset	1-IP-190-612	Plant	147,109	-	147,109	-
17	Inventory Reserve - Federal	1-IP-190-611	Plant	304,242	-	304,242	-
18	Inventory Reserve - State	1-IP-190-612	Plant	68,548	-	68,548	-
19	FAS 106 Post Retirement Benefits	1-IP-190-611	Labor	26,718,864	-	26,718,864	-
20	FAS 106 Post Retirement Benefits	1-IP-190-612	Labor	6,019,992	-	6,019,992	-
21	Incentive Plan	1-IP-190-611	Labor	7,182	-	7,182	-
22	Incentive Plan	1-IP-190-612	Labor	1,618	-	1,618	-
23	Increase/decrease I & D	1-IP-190-611	Distribution	2,453,668	-	2,453,668	-
24	Increase/decrease I & D	1-IP-190-612	Distribution	552,833	-	552,833	-
25	Medical expenses incurred not reported	1-IP-190-611	Labor	375,708	-	375,708	-
26	Medical expenses incurred not reported	1-IP-190-612	Labor	84,651	-	84,651	-
27	Gain/Loss on Sale of Non-Property - Fed	1-IP-190-611	Plant	(159,171)	-	(159,171)	-
28	Gain/Loss on Sale of Non-Property - State	1-IP-190-612	Plant	(35,863)	-	(35,863)	-
29	Pension Expense Allowed/Disallowed	1-IP-190-611	Labor	16,697,587	-	16,697,587	-
30	Pension Expense Allowed/Disallowed	1-IP-190-612	Labor	3,762,112	-	3,762,112	-
31	ADIT Short Term Tax Reserve Interest - Federal	1-IP-190-611	Plant	184,108	-	184,108	-
32	ADIT Short Term Tax Reserve Interest - State	1-IP-190-612	Plant	41,482	-	41,482	-
33	ADIT Long-Term Tax Reserve Interest - Federal	1-IP-190-611	Plant	12,268	-	12,268	-
34	ADIT Long-Term Tax Reserve Interest - State	1-IP-190-612	Plant	2,765	-	2,765	-
35	Vacation Pay adjustment	1-IP-190-611	Labor	1,474,497	-	1,474,497	-
36	Vacation Pay adjustment	1-IP-190-612	Labor	332,218	-	332,218	-
37	ADIT Federal	1-PA-190-611	Other	3,086,791	-	3,086,791	-

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description	Account	Electric Production - State	Electric Transmission - Federal	Electric Transmission - State	Electric Distribution - Federal	Electric Distribution - State
	(A)	(B)	(H)	(I)	(J)	(K)	(L)
1			0.00%	3.75%	3.75%	96.25%	96.25%
2			0.00%	12.31%	12.31%	87.69%	87.69%
3			59.63%	2.25%	2.25%	36.12%	36.12%
4	Active VEBA	1-IP-190-611		(7,441)		(190,959)	
5	Active VEBA	1-IP-190-612	-		(1,676)		(43,025)
6	IL Investment Tax Credit Carryforward	1-IP-190-CRD	-		153,387		1,092,652
7	ADIT - Federal Effect of NOL	1-IP-190-NLF		(154,818)		(1,102,839)	
8	ADIT - State Effect of NOL	1-IP-190-NOL	-		442,336		3,150,970
9	ADIT Federal	1-IP-190-611		-		-	
10	ADIT Legal Expenses Accrued - Federal	1-IP-190-611		-		74,880	
11	ADIT Legal Expenses Accrued - State	1-IP-190-612	-		-		16,881
12	ADIT State	1-IP-190-612	-		-		-
13	ADIT Uncollectible Accounts - Federal	1-IP-190-611		79,196		1,271,363	
14	ADIT Uncollectible Accounts - State	1-IP-190-612	472,956		17,846		286,486
15	ARO Asset	1-IP-190-611		80,374		572,546	
16	ARO Asset	1-IP-190-612	-		18,109		129,000
17	Inventory Reserve - Federal	1-IP-190-611		37,452		266,790	
18	Inventory Reserve - State	1-IP-190-612	-		8,438		60,110
19	FAS 106 Post Retirement Benefits	1-IP-190-611		1,002,038		25,716,826	
20	FAS 106 Post Retirement Benefits	1-IP-190-612	-		225,768		5,794,224
21	Incentive Plan	1-IP-190-611		269		6,913	
22	Incentive Plan	1-IP-190-612	-		61		1,557
23	Increase/decrease I & D	1-IP-190-611		-		2,453,668	
24	Increase/decrease I & D	1-IP-190-612	-		-		552,833
25	Medical expenses incurred not reported	1-IP-190-611		14,090		361,618	
26	Medical expenses incurred not reported	1-IP-190-612	-		3,175		81,476
27	Gain/Loss on Sale of Non-Property - Fed	1-IP-190-611		(19,594)		(139,577)	
28	Gain/Loss on Sale of Non-Property - State	1-IP-190-612	-		(4,415)		(31,448)
29	Pension Expense Allowed/Disallowed	1-IP-190-611		626,210		16,071,377	
30	Pension Expense Allowed/Disallowed	1-IP-190-612	-		141,090		3,621,022
31	ADIT Short Term Tax Reserve Interest - Federal	1-IP-190-611		22,664		161,444	
32	ADIT Short Term Tax Reserve Interest - State	1-IP-190-612	-		5,106		36,376
33	ADIT Long-Term Tax Reserve Interest - Federal	1-IP-190-611		1,510		10,758	
34	ADIT Long-Term Tax Reserve Interest - State	1-IP-190-612	-		340		2,425
35	Vacation Pay adjustment	1-IP-190-611		55,298		1,419,199	
36	Vacation Pay adjustment	1-IP-190-612	-		12,459		319,759
37	ADIT Federal	1-PA-190-611		-		-	

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description (A)	Account (B)	Gas - Federal (M)	Gas - State (N)	Other - Federal (O)	Other - State (P)	Total (Q)
1			100.00%	100.00%	100.00%	100.00%	
2			100.00%	100.00%	100.00%	100.00%	
3			100.00%	100.00%	2.00%	2.00%	
4	Active VEBA	1-IP-190-611					(198,400)
5	Active VEBA	1-IP-190-612					(44,701)
6	IL Investment Tax Credit Carryforward	1-IP-190-CRD					1,246,039
7	ADIT - Federal Effect of NOL	1-IP-190-NLF					(1,257,657)
8	ADIT - State Effect of NOL	1-IP-190-NOL					3,593,306
9	ADIT Federal	1-IP-190-611			(301,633)		(301,633)
10	ADIT Legal Expenses Accrued - Federal	1-IP-190-611					74,880
11	ADIT Legal Expenses Accrued - State	1-IP-190-612					16,881
12	ADIT State	1-IP-190-612				20,572	20,572
13	ADIT Uncollectible Accounts - Federal	1-IP-190-611			70,397		3,519,831
14	ADIT Uncollectible Accounts - State	1-IP-190-612				15,863	793,151
15	ARO Asset	1-IP-190-611			-		652,920
16	ARO Asset	1-IP-190-612				-	147,109
17	Inventory Reserve - Federal	1-IP-190-611					304,242
18	Inventory Reserve - State	1-IP-190-612					68,548
19	FAS 106 Post Retirement Benefits	1-IP-190-611					26,718,864
20	FAS 106 Post Retirement Benefits	1-IP-190-612					6,019,992
21	Incentive Plan	1-IP-190-611					7,182
22	Incentive Plan	1-IP-190-612					1,618
23	Increase/decrease I & D	1-IP-190-611					2,453,668
24	Increase/decrease I & D	1-IP-190-612					552,833
25	Medical expenses incurred not reported	1-IP-190-611					375,708
26	Medical expenses incurred not reported	1-IP-190-612					84,651
27	Gain/Loss on Sale of Non-Property - Fed	1-IP-190-611					(159,171)
28	Gain/Loss on Sale of Non-Property - State	1-IP-190-612					(35,863)
29	Pension Expense Allowed/Disallowed	1-IP-190-611					16,697,587
30	Pension Expense Allowed/Disallowed	1-IP-190-612					3,762,112
31	ADIT Short Term Tax Reserve Interest - Federal	1-IP-190-611					184,108
32	ADIT Short Term Tax Reserve Interest - State	1-IP-190-612					41,482
33	ADIT Long-Term Tax Reserve Interest - Federal	1-IP-190-611					12,268
34	ADIT Long-Term Tax Reserve Interest - State	1-IP-190-612					2,765
35	Vacation Pay adjustment	1-IP-190-611					1,474,497
36	Vacation Pay adjustment	1-IP-190-612					332,218
37	ADIT Federal	1-PA-190-611			3,086,791		3,086,791

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 12/31/2008 (D)	Pro Forma Adjustment (E)	Adjusted Balance (F)	Electric Production - Federal (G)
38	ADIT State	1-PA-190-612	Other	695,481	-	695,481	
39	Deferred Tax Asset OCI - Pension	1-PA-190-TXP	Other	(76,563,877)	-	(76,563,877)	
37	Total Account 190 Electric			(5,619,998)	-	(5,619,998)	2,098,875
38	ADIT Federal	2-IP-190-611	Other	192	-	192	
39	ADIT Legal Expenses Accrued - Federal	2-IP-190-611	Gas	(23,452)	-	(23,452)	
40	ADIT Legal Expenses Accrued - State	2-IP-190-612	Gas	(5,284)	-	(5,284)	
41	Increase/decrease I & D	2-IP-190-611	Gas	834,258	-	834,258	
42	Increase/decrease I & D	2-IP-190-612	Gas	187,967	0	187,967	
43	ADIT Uncollectible Accounts - Federal	2-IP-190-611	Gas	344,007		344,007	
44	ADIT Uncollectible Accounts - State	2-IP-190-612	Gas	77,552		77,552	
45	Vacation Pay adjustment - Federal	2-IP-190-611	Gas	49,517		49,517	
46	Vacation Pay adjustment - State	2-IP-190-612	Gas	11,156		11,156	
47	FAS 106 Post Retirement Benefits - Federal	2-IP-190-611	Gas	1,785,159		1,785,159	
48	FAS 106 Post Retirement Benefits - State	2-IP-190-612	Gas	402,212		402,212	
49	Pension Expense Allowed/Disallowed	2-IP-190-611	Gas	486,274		486,274	
50	Pension Expense Allowed/Disallowed	2-IP-190-612	Gas	109,561		109,561	
51	Total Account 190 Gas			4,259,119	-	4,259,119	-
52	Total Account 190			(1,360,879)	-	(1,360,879)	2,098,875
53	ADIT FIN 48	1-IP-282-F48	Plant	205,494		205,494	-
54	ADIT Property Related - Federal	1-IP-282-111	Plant	(144,251,883)	-	(144,251,883)	-
55	ADIT Property Related - State	1-IP-282-112	Plant	(29,268,769)	-	(29,268,769)	-
56	ADIT Automated Meter Reading Equipment - Federal	1-IP-282-115	Plant	(1,392,345)	-	(1,392,345)	-
57	ADIT Automated Meter Reading Equipment - State	1-IP-282-116	Plant	(313,707)	-	(313,707)	-
58	ADIT Adjustment to FAS 109 Regulatory Asset	1-IP-282-120	Other	(99,477)	-	(99,477)	-
59	ADIT Temporary Differences	1-IP-282-130	Other	(441,695)		(441,695)	-
60	ADIT Regulatory Asset Gross Up	1-IP-282-310	Other	(356,295)	-	(356,295)	-
61	ADIT Property Related - Federal	1-IP-282-7D1	Other	75,610		75,610	-
62	ADIT Property Related - State	1-IP-282-7D2	Other	17,033		17,033	-
63	Total Account 282 Electric			(175,826,034)	-	(175,826,034)	-

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description (A)	Account (B)	Electric Production - State (H)	Electric Transmission - Federal (I)	Electric Transmission - State (J)	Electric Distribution - Federal (K)	Electric Distribution - State (L)
38	ADIT State	1-PA-190-612	-		-		-
39	Deferred Tax Asset OCI - Pension	1-PA-190-TXP					
37	Total Account 190 Electric		472,956	1,737,249	1,022,025	46,954,006	15,071,297
38	ADIT Federal	2-IP-190-611					
39	ADIT Legal Expenses Accrued - Federal	2-IP-190-611					
40	ADIT Legal Expenses Accrued - State	2-IP-190-612					
41	Increase/decrease I & D	2-IP-190-611					
42	Increase/decrease I & D	2-IP-190-612					
43	ADIT Uncollectible Accounts - Federal	2-IP-190-611					
44	ADIT Uncollectible Accounts - State	2-IP-190-612					
45	Vacation Pay adjustment - Federal	2-IP-190-611					
46	Vacation Pay adjustment - State	2-IP-190-612					
47	FAS 106 Post Retirement Benefits - Federal	2-IP-190-611					
48	FAS 106 Post Retirement Benefits - State	2-IP-190-612					
49	Pension Expense Allowed/Disallowed	2-IP-190-611					
50	Pension Expense Allowed/Disallowed	2-IP-190-612					
51	Total Account 190 Gas		-	-	-	-	-
52	Total Account 190		472,956	1,737,249	1,022,025	46,954,006	15,071,297
53	ADIT FIN 48	1-IP-282-F48		25,296		180,198	
54	ADIT Property Related - Federal	1-IP-282-111		(17,757,407)		(126,494,476)	
55	ADIT Property Related - State	1-IP-282-112	-		(3,602,985)		(25,665,784)
56	ADIT Automated Meter Reading Equipment - Federal	1-IP-282-115		(171,398)		(1,220,947)	
57	ADIT Automated Meter Reading Equipment - State	1-IP-282-116	-		(38,617)		(275,090)
58	ADIT Adjustment to FAS 109 Regulatory Asset	1-IP-282-120					
59	ADIT Temporary Differences	1-IP-282-130					
60	ADIT Regulatory Asset Gross Up	1-IP-282-310					
61	ADIT Property Related - Federal	1-IP-282-7D1					
62	ADIT Property Related - State	1-IP-282-7D2					
63	Total Account 282 Electric		-	(17,903,508)	(3,641,603)	(127,535,226)	(25,940,873)

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description (A)	Account (B)	Gas - Federal (M)	Gas - State (N)	Other - Federal (O)	Other - State (P)	Total (Q)
38	ADIT State	1-PA-190-612			695,481		695,481
39	Deferred Tax Asset OCI - Pension	1-PA-190-TXP				(76,563,877)	(76,563,877)
37	Total Account 190 Electric		-	-	3,551,036	(76,527,442)	(5,619,998)
38	ADIT Federal	2-IP-190-611			192		192
39	ADIT Legal Expenses Accrued - Federal	2-IP-190-611	(23,452)				(23,452)
40	ADIT Legal Expenses Accrued - State	2-IP-190-612		(5,284)			(5,284)
41	Increase/decrease I & D	2-IP-190-611	834,258				834,258
42	Increase/decrease I & D	2-IP-190-612		187,967			187,967
43	ADIT Uncollectible Accounts - Federal	2-IP-190-611	344,007				344,007
44	ADIT Uncollectible Accounts - State	2-IP-190-612		77,552			77,552
45	Vacation Pay adjustment - Federal	2-IP-190-611	49,517				49,517
46	Vacation Pay adjustment - State	2-IP-190-612		11,156			11,156
47	FAS 106 Post Retirement Benefits - Federal	2-IP-190-611	1,785,159				1,785,159
48	FAS 106 Post Retirement Benefits - State	2-IP-190-612		402,212			402,212
49	Pension Expense Allowed/Disallowed	2-IP-190-611	486,274				486,274
50	Pension Expense Allowed/Disallowed	2-IP-190-612		109,561			109,561
51	Total Account 190 Gas		3,475,763	783,164	192	-	4,259,119
52	Total Account 190		3,475,763	783,164	3,551,228	(76,527,442)	(1,360,879)
53	ADIT FIN 48	1-IP-282-F48			-		205,494
54	ADIT Property Related - Federal	1-IP-282-111					(144,251,883)
55	ADIT Property Related - State	1-IP-282-112					(29,268,769)
56	ADIT Automated Meter Reading Equipment - Federal	1-IP-282-115					(1,392,345)
57	ADIT Automated Meter Reading Equipment - State	1-IP-282-116					(313,707)
58	ADIT Adjustment to FAS 109 Regulatory Asset	1-IP-282-120			(99,477)		(99,477)
59	ADIT Temporary Differences	1-IP-282-130			(441,695)		(441,695)
60	ADIT Regulatory Asset Gross Up	1-IP-282-310			(356,295)		(356,295)
61	ADIT Property Related - Federal	1-IP-282-7D1			75,610		75,610
62	ADIT Property Related - State	1-IP-282-7D2				17,033	17,033
63	Total Account 282 Electric		-	-	(821,857)	17,033	(175,826,034)

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description	Account	Allocator	Balance Per General Ledger @ 12/31/2008	Pro Forma Adjustment	Adjusted Balance	Electric Production - Federal
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
64	ADIT Temporary Differences	2-IP-282-100	Other	-	-	-	
65	ADIT Property Related - Federal	2-IP-282-111	Gas	(18,328,459)	-	(18,328,459)	
66	ADIT Property Related - State	2-IP-282-112	Gas	(3,286,182)	-	(3,286,182)	
67	ADIT Adjustment to FAS 109 Regulatory Asset	2-IP-282-120	Other	(16,811)	-	(16,811)	
68	ADIT Temporary Differences	2-IP-282-130	Other	(74,432)	-	(74,432)	
69	ADIT Regulatory Asset Gross Up	2-IP-282-310	Other	(60,074)	-	(60,074)	
70	ADIT Automated Meter Reading Equipment - Federal	2-IP-282-115	Gas	(489,147)	-	(489,147)	
71	ADIT Automated Meter Reading Equipment - State	2-IP-282-116	Gas	(110,209)	-	(110,209)	
72	Total Account 282 Gas			(22,365,314)	-	(22,365,314)	-
73	Total 282			(198,191,348)	-	(198,191,348)	-
74	Accretion expense - Federal	1-IP-283-651	Plant	(641,602)	-	(641,602)	-
75	Accretion expense - State	1-IP-283-652	Plant	(144,558)	-	(144,558)	-
76	Book/Tax Loss Reacquired Debt - Federal	1-IP-283-651	Plant	1,504,852	-	1,504,852	-
77	Book/Tax Loss Reacquired Debt - State	1-IP-283-652	Plant	339,057	-	339,057	-
78	Electric Rate Case Expense - Federal	1-IP-283-651	Distribution	(222,757)	-	(222,757)	-
79	Electric Rate Case Expense - State	1-IP-283-652	Distribution	(50,189)	-	(50,189)	-
80	FAS 133 Transactions - Federal	1-IP-283-651	Other	50,667	-	50,667	-
81	FAS 133 Transactions - State	1-IP-283-652	Other	11,416	-	11,416	-
82	Dynegy Refund Receivable - Federal	1-IP-283-651	Revenue	1,462,117	-	1,462,117	871,860
83	Dynegy Refund Receivable - State	1-IP-283-652	Revenue	329,428	-	329,428	-
84	Medical expenses incurred not reported	1-IP-283-651	Labor	99,911	-	99,911	-
85	Medical expenses incurred not reported	1-IP-283-652	Labor	22,511	-	22,511	-
86	Payroll Tax - Federal	1-IP-283-651	Labor	69,596	-	69,596	-
87	Payroll Tax - State	1-IP-283-652	Labor	15,681	-	15,681	-
88	Separation Costs - Federal	1-IP-283-651	Other	(6,558,407)	-	(6,558,407)	-
89	Separation Costs - State	1-IP-283-652	Other	(1,477,666)	-	(1,477,666)	-
90	Regulatory Asset Amortization - Federal	1-IP-283-651	Other	3,223,800	-	3,223,800	-
91	Regulatory Asset Amortization - State	1-IP-283-652	Other	726,350	-	726,350	-
92	FAS 158 Reversal - Federal	1-IP-283-651	Other	6,753,123	-	6,753,123	-
93	FAS 158 Reversal - State	1-IP-283-652	Other	1,521,537	-	1,521,537	-
94	Non-property deferred - Federal	1-IP-283-651	Other	5,075,503	-	5,075,503	-
95	Non-property deferred - State	1-IP-283-652	Other	(299,530)	-	(299,530)	-
96	Purchase Accounting - Federal	1-PA-283-651	Other	19,023,291	-	19,023,291	-
97	Purchase Accounting - State	1-PA-283-652	Other	4,289,178	-	4,289,178	-
98	Total Account 283 Electric			35,123,309	-	35,123,309	871,860

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description	Account	Electric Production - State (H)	Electric Transmission - Federal (I)	Electric Transmission - State (J)	Electric Distribution - Federal (K)	Electric Distribution - State (L)
	(A)	(B)					
64	ADIT Temporary Differences	2-IP-282-100					
65	ADIT Property Related - Federal	2-IP-282-111					
66	ADIT Property Related - State	2-IP-282-112					
67	ADIT Adjustment to FAS 109 Regulatory Asset	2-IP-282-120					
68	ADIT Temporary Differences	2-IP-282-130					
69	ADIT Regulatory Asset Gross Up	2-IP-282-310					
70	ADIT Automated Meter Reading Equipment - Federal	2-IP-282-115					
71	ADIT Automated Meter Reading Equipment - State	2-IP-282-116					
72	Total Account 282 Gas		-	-	-	-	-
73	Total 282		-	(17,903,508)	(3,641,603)	(127,535,226)	(25,940,873)
74	Accretion expense - Federal	1-IP-283-651		(78,981)		(562,621)	
75	Accretion expense - State	1-IP-283-652	-		(17,795)		(126,763)
76	Book/Tax Loss Reacquired Debt - Federal	1-IP-283-651		185,247		1,319,605	
77	Book/Tax Loss Reacquired Debt - State	1-IP-283-652	-		41,738		297,319
78	Electric Rate Case Expense - Federal	1-IP-283-651		-		(222,757)	
79	Electric Rate Case Expense - State	1-IP-283-652	-		-		(50,189)
80	FAS 133 Transactions - Federal	1-IP-283-651		-		-	
81	FAS 133 Transactions - State	1-IP-283-652	-		-		-
82	Dynegy Refund Receivable - Federal	1-IP-283-651		32,898		528,117	
83	Dynegy Refund Receivable - State	1-IP-283-652	196,438		7,412		118,989
84	Medical expenses incurred not reported	1-IP-283-651		3,747		96,164	
85	Medical expenses incurred not reported	1-IP-283-652	-		844		21,667
86	Payroll Tax - Federal	1-IP-283-651		2,610		66,986	
87	Payroll Tax - State	1-IP-283-652	-		588		15,093
88	Separation Costs - Federal	1-IP-283-651		-		-	
89	Separation Costs - State	1-IP-283-652	-		-		-
90	Regulatory Asset Amortization - Federal	1-IP-283-651		-		-	
91	Regulatory Asset Amortization - State	1-IP-283-652	-		-		-
92	FAS 158 Reversal - Federal	1-IP-283-651		-		-	
93	FAS 158 Reversal - State	1-IP-283-652	-		-		-
94	Non-property deferred - Federal	1-IP-283-651		-		-	
95	Non-property deferred - State	1-IP-283-652	-		-		-
96	Purchase Accounting - Federal	1-PA-283-651		-		-	
97	Purchase Accounting - State	1-PA-283-652	-		-		-
98	Total Account 283 Electric		196,438	145,521	32,787	1,225,494	276,116

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description (A)	Account (B)	Gas - Federal (M)	Gas - State (N)	Other - Federal (O)	Other - State (P)	Total (Q)
64	ADIT Temporary Differences	2-IP-282-100	-				-
65	ADIT Property Related - Federal	2-IP-282-111	(18,328,459)				(18,328,459)
66	ADIT Property Related - State	2-IP-282-112		(3,286,182)			(3,286,182)
67	ADIT Adjustment to FAS 109 Regulatory Asset	2-IP-282-120	-		(16,811)		(16,811)
68	ADIT Temporary Differences	2-IP-282-130			(74,432)		(74,432)
69	ADIT Regulatory Asset Gross Up	2-IP-282-310	-		(60,074)		(60,074)
70	ADIT Automated Meter Reading Equipment - Federal	2-IP-282-115	(489,147)				(489,147)
71	ADIT Automated Meter Reading Equipment - State	2-IP-282-116		(110,209)			(110,209)
72	Total Account 282 Gas		<u>(18,817,606)</u>	<u>(3,396,391)</u>	<u>(151,317)</u>	<u>-</u>	<u>(22,365,314)</u>
73	Total 282		(18,817,606)	(3,396,391)	(973,174)	17,033	(198,191,348)
74	Accretion expense - Federal	1-IP-283-651			-		(641,602)
75	Accretion expense - State	1-IP-283-652				-	(144,558)
76	Book/Tax Loss Reacquired Debt - Federal	1-IP-283-651					1,504,852
77	Book/Tax Loss Reacquired Debt - State	1-IP-283-652					339,057
78	Electric Rate Case Expense - Federal	1-IP-283-651					(222,757)
79	Electric Rate Case Expense - State	1-IP-283-652					(50,189)
80	FAS 133 Transactions - Federal	1-IP-283-651			50,667		50,667
81	FAS 133 Transactions - State	1-IP-283-652				11,416	11,416
82	Dynegy Refund Receivable - Federal	1-IP-283-651			29,242		1,462,117
83	Dynegy Refund Receivable - State	1-IP-283-652				6,589	329,428
84	Medical expenses incurred not reported	1-IP-283-651			-		99,911
85	Medical expenses incurred not reported	1-IP-283-652				-	22,511
86	Payroll Tax - Federal	1-IP-283-651					69,596
87	Payroll Tax - State	1-IP-283-652					15,681
88	Separation Costs - Federal	1-IP-283-651			(6,558,407)		(6,558,407)
89	Separation Costs - State	1-IP-283-652				(1,477,666)	(1,477,666)
90	Regulatory Asset Amortization - Federal	1-IP-283-651			3,223,800		3,223,800
91	Regulatory Asset Amortization - State	1-IP-283-652				726,350	726,350
92	FAS 158 Reversal - Federal	1-IP-283-651			6,753,123		6,753,123
93	FAS 158 Reversal - State	1-IP-283-652				1,521,537	1,521,537
94	Non-property deferred - Federal	1-IP-283-651			5,075,503		5,075,503
95	Non-property deferred - State	1-IP-283-652				(299,530)	(299,530)
96	Purchase Accounting - Federal	1-PA-283-651			19,023,291		19,023,291
97	Purchase Accounting - State	1-PA-283-652				4,289,178	4,289,178
98	Total Account 283 Electric		<u>-</u>	<u>-</u>	<u>27,597,219</u>	<u>4,777,874</u>	<u>35,123,309</u>

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 12/31/2008 (D)	Pro Forma Adjustment (E)	Adjusted Balance (F)	Electric Production - Federal (G)
99	FAS 133 Transactions - Federal	2-IP-283-651	Other	(238,711)	-	(238,711)	
100	FAS 133 Transactions - State	2-IP-283-652	Other	(53,784)	-	(53,784)	
101	Gas Rate Case Expense - Federal	2-IP-283-651	Gas	(151,669)	-	(151,669)	
102	Gas Rate Case Expense - State	2-IP-283-652	Gas	(34,172)	-	(34,172)	
103	Gas Storage Fields - Federal	2-IP-283-651	Gas	3,070,101	-	3,070,101	
104	Gas Storage Fields - State	2-IP-283-652	Gas	691,720	-	691,720	
105	Medical expenses incurred not reported	2-IP-283-651	Gas	33,552	-	33,552	
106	Medical expenses incurred not reported	2-IP-283-652	Gas	7,560	-	7,560	
107	Total Gas			3,324,597	-	3,324,597	-
108	Total 283			38,447,906	-	38,447,906	871,860
109	Total Deferred			(161,104,321)	-	(161,104,321)	2,970,736

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description (A)	Account (B)	Electric Production - State (H)	Electric Transmission - Federal (I)	Electric Transmission - State (J)	Electric Distribution - Federal (K)	Electric Distribution - State (L)
99	FAS 133 Transactions - Federal	2-IP-283-651					
100	FAS 133 Transactions - State	2-IP-283-652					
101	Gas Rate Case Expense - Federal	2-IP-283-651					
102	Gas Rate Case Expense - State	2-IP-283-652					
103	Gas Storage Fields - Federal	2-IP-283-651					
104	Gas Storage Fields - State	2-IP-283-652					
105	Medical expenses incurred not reported	2-IP-283-651					
106	Medical expenses incurred not reported	2-IP-283-652					
107	Total Gas		-	-	-	-	-
108	Total 283		196,438	145,521	32,787	1,225,494	276,116
109	Total Deferred		669,394	(16,020,738)	(2,586,790)	(79,355,726)	(10,593,460)

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description (A)	Account (B)	Gas - Federal (M)	Gas - State (N)	Other - Federal (O)	Other - State (P)	Total (Q)
99	FAS 133 Transactions - Federal	2-IP-283-651			(238,711)		(238,711)
100	FAS 133 Transactions - State	2-IP-283-652				(53,784)	(53,784)
101	Gas Rate Case Expense - Federal	2-IP-283-651	(151,669)				(151,669)
102	Gas Rate Case Expense - State	2-IP-283-652		(34,172)			(34,172)
103	Gas Storage Fields - Federal	2-IP-283-651	3,070,101				3,070,101
104	Gas Storage Fields - State	2-IP-283-652		691,720			691,720
105	Medical expenses incurred not reported	2-IP-283-651	33,552				33,552
106	Medical expenses incurred not reported	2-IP-283-652		7,560			7,560
107	Total Gas		<u>2,951,984</u>	<u>665,108</u>	<u>(238,711)</u>	<u>(53,784)</u>	<u>3,324,597</u>
108	Total 283		2,951,984	665,108	27,358,508	4,724,090	38,447,906
109	Total Deferred		(12,389,859)	(1,948,119)	29,936,562	(71,786,319)	(161,104,321)

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description	Account	Allocator	Balance Per General Ledger @ 12/31/2007	Electric Production - Federal	Electric Production - State	Electric Transmission - Federal	Electric Transmission - State	Electric Distribution - Federal
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1			Labor		0.00%	0.00%	3.75%	3.75%	96.25%
2			Plant		0.00%	0.00%	12.31%	12.31%	87.69%
3			Revenue		59.63%	59.63%	2.25%	2.25%	36.12%
4	Active VEBA	1-IP-190-611	Labor	(366,648)	-		(13,750)		(352,898)
5	Active VEBA	1-IP-190-612	Labor	(82,609)		-		(3,098)	
6	ADIT - Federal Effect of NOL	1-IP-190-NLF	Labor	(5,244,908)	-		(196,700)		(5,048,208)
7	ADIT - State Effect of NOL	1-IP-190-NOL	Labor	14,985,451		-		561,999	
8	ADIT Federal	1-IP-190-611	Other	(229,734)	-		-		-
9	ADIT Legal Expenses Accrued - Federal	1-IP-190-611	Distribution	58,197	-		-		58,197
10	ADIT Legal Expenses Accrued - State	1-IP-190-612	Distribution	13,122		-		-	
11	ADIT State	1-IP-190-612	Other	(51,771)	-		-		-
12	ADIT Uncollectible Accounts - Federal	1-IP-190-611	Revenue	2,941,460	1,753,993		66,183		1,062,455
13	ADIT Uncollectible Accounts - State	1-IP-190-612	Revenue	662,738		395,191		14,912	
14	ARO Asset	1-IP-190-611	Plant	652,920	-		80,374		572,546
15	ARO Asset	1-IP-190-612	Plant	147,109		-		18,109	
16	Inventory Reserve - Electric	1-IP-190-611	Plant	304,242	-		37,452		266,790
17	Inventory Reserve - State	1-IP-190-612	Plant	68,548		-		8,438	
18	Deferred Tax Asset OCI	1-IP-190-OCI	Other	23,692	-		-		-
19	FAS 106 Post Retirement Benefits	1-IP-190-611	Labor	20,084,288	-		753,221		19,331,067
20	FAS 106 Post Retirement Benefits	1-IP-190-612	Labor	4,525,164		-		169,707	
21	Incentive Plan	1-IP-190-611	Labor	7,182	-		269		6,913
22	Incentive Plan	1-IP-190-612	Labor	1,618		-		61	
23	Increase/decrease I & D	1-IP-190-611	Distribution	2,349,168	-		-		2,349,168
24	Increase/decrease I & D	1-IP-190-612	Distribution	529,288		-		-	
25	Medical expenses incurred not reported	1-IP-190-611	Labor	354,051	-		13,278		340,773
26	Medical expenses incurred not reported	1-IP-190-612	Labor	79,771		-		2,992	
27	Gain/Loss on Sale of Non-Property - Fed	1-IP-190-611	Plant	(159,171)	-		(19,594)		(139,577)
28	Gain/Loss on Sale of Non-Property - State	1-IP-190-612	Plant	(35,863)		-		(4,415)	
27	Pension Expense Allowed/Disallowed	1-IP-190-611	Labor	11,985,092	-		449,477		11,535,615
28	Pension Expense Allowed/Disallowed	1-IP-190-612	Labor	2,700,346		-		101,271	
29	ADIT Short Term Tax Reserve Interest - Fed	1-IP-190-611	Plant	(115,547)	-		(14,224)		(101,323)
30	ADIT Short Term Tax Reserve Interest - State	1-IP-190-612	Plant	(26,033)		-		(3,205)	
31	ADIT Long-Term Tax Reserve Interest - Fed	1-IP-190-611	Plant	234,235	-		28,834		205,401
32	ADIT Long-Term Tax Reserve Interest - State	1-IP-190-612	Plant	52,776		-		6,497	
33	Vacation Pay adjustment	1-IP-190-611	Labor	(618,266)	-		(23,187)		(595,079)
34	Vacation Pay adjustment	1-IP-190-612	Labor	(139,300)		-		(5,224)	

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description	Account	Electric	Gas - Federal	Gas - State	Other - Federal	Other - State	Total
			Distribution - State					
	(A)	(B)	(J)	(K)	(L)	(M)	(N)	(O)
1			96.25%	100.00%	100.00%	100.00%	100.00%	
2			87.69%	100.00%	100.00%	100.00%	100.00%	
3			36.12%	100.00%	100.00%	2.00%	2.00%	
4	Active VEBA	1-IP-190-611						(366,648)
5	Active VEBA	1-IP-190-612	(79,511)					(82,609)
6	ADIT - Federal Effect of NOL	1-IP-190-NLF						(5,244,908)
7	ADIT - State Effect of NOL	1-IP-190-NOL	14,423,452					14,985,451
8	ADIT Federal	1-IP-190-611				(229,734)		(229,734)
9	ADIT Legal Expenses Accrued - Federal	1-IP-190-611						58,197
10	ADIT Legal Expenses Accrued - State	1-IP-190-612	13,122					13,122
11	ADIT State	1-IP-190-612					(51,771)	(51,771)
12	ADIT Uncollectible Accounts - Federal	1-IP-190-611				58,829		2,941,460
13	ADIT Uncollectible Accounts - State	1-IP-190-612	239,381				13,255	662,738
14	ARO Asset	1-IP-190-611				-		652,920
15	ARO Asset	1-IP-190-612	129,000				-	147,109
16	Inventory Reserve - Electric	1-IP-190-611						304,242
17	Inventory Reserve - State	1-IP-190-612	60,110					68,548
18	Deferred Tax Asset OCI	1-IP-190-OCI				23,692		23,692
19	FAS 106 Post Retirement Benefits	1-IP-190-611						20,084,288
20	FAS 106 Post Retirement Benefits	1-IP-190-612	4,355,457					4,525,164
21	Incentive Plan	1-IP-190-611						7,182
22	Incentive Plan	1-IP-190-612	1,557					1,618
23	Increase/decrease I & D	1-IP-190-611						2,349,168
24	Increase/decrease I & D	1-IP-190-612	529,288					529,288
25	Medical expenses incurred not reported	1-IP-190-611						354,051
26	Medical expenses incurred not reported	1-IP-190-612	76,779					79,771
27	Gain/Loss on Sale of Non-Property - Fed	1-IP-190-611						(159,171)
28	Gain/Loss on Sale of Non-Property - State	1-IP-190-612	(31,448)					(35,863)
27	Pension Expense Allowed/Disallowed	1-IP-190-611						11,985,092
28	Pension Expense Allowed/Disallowed	1-IP-190-612	2,599,075					2,700,346
29	ADIT Short Term Tax Reserve Interest - Fed	1-IP-190-611						(115,547)
30	ADIT Short Term Tax Reserve Interest - State	1-IP-190-612	(22,828)					(26,033)
31	ADIT Long-Term Tax Reserve Interest - Fed	1-IP-190-611						234,235
32	ADIT Long-Term Tax Reserve Interest - State	1-IP-190-612	46,279					52,776
33	Vacation Pay adjustment	1-IP-190-611						(618,266)
34	Vacation Pay adjustment	1-IP-190-612	(134,076)					(139,300)

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 12/31/2007 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)	Electric Transmission - State (H)	Electric Distribution - Federal (I)
1			Labor		0.00%	0.00%	3.75%	3.75%	96.25%
2			Plant		0.00%	0.00%	12.31%	12.31%	87.69%
3			Revenue		59.63%	59.63%	2.25%	2.25%	36.12%
35	ADIT Federal	1-PA-190-611	Other	1,897,160	-	-	-	-	-
36	ADIT State	1-PA-190-612	Other	427,447		-		-	
37	Deferred Tax Asset OCI - Pension	1-PA-190-TXP	Other	(76,800,907)					
38	Total Account 190 Electric			(18,785,692)	1,753,993	395,191	1,161,634	868,044	29,491,839
39	ADIT Legal Expenses Accrued - Federal	2-IP-190-611	Gas	(8,995)					
40	ADIT Legal Expenses Accrued - State	2-IP-190-612	Gas	(2,026)					
41	Increase/decrease I & D	2-IP-190-611	Gas	1,331,635					
42	Increase/decrease I & D	2-IP-190-612	Gas	300,030					
43	ADIT Uncollectible Accounts - Federal	2-IP-190-611	Gas	(196,022)					
44	ADIT Uncollectible Accounts - State	2-IP-190-612	Gas	(44,165)					
45	Vacation Pay adjustment - Federal	2-IP-190-611	Gas	(193,392)					
46	Vacation Pay adjustment - State	2-IP-190-612	Gas	(43,574)					
47	FAS 106 Post Retirement Benefits - Federal	2-IP-190-611	Gas	1,606,339					
48	FAS 106 Post Retirement Benefits - State	2-IP-190-612	Gas	361,923					
49	Pension Expense Allowed/Disallowed	2-IP-190-611	Gas	148,257					
50	Pension Expense Allowed/Disallowed	2-IP-190-612	Gas	33,403					
47	Total Account 190 Gas			3,293,413	-	-	-	-	-

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description	Account	Electric	Gas - Federal	Gas - State	Other - Federal	Other - State	Total
			Distribution - State					
	(A)	(B)	(J)	(K)	(L)	(M)	(N)	(O)
1			96.25%	100.00%	100.00%	100.00%	100.00%	
2			87.69%	100.00%	100.00%	100.00%	100.00%	
3			36.12%	100.00%	100.00%	2.00%	2.00%	
35	ADIT Federal	1-PA-190-611				1,897,160		1,897,160
36	ADIT State	1-PA-190-612	-				427,447	427,447
37	Deferred Tax Asset OCI - Pension	1-PA-190-TXP				(76,800,907)		(76,800,907)
38	Total Account 190 Electric		22,205,637	-	-	(75,050,960)	388,931	(18,785,692)
39	ADIT Legal Expenses Accrued - Federal	2-IP-190-611		(8,995)				(8,995)
40	ADIT Legal Expenses Accrued - State	2-IP-190-612			(2,026)			(2,026)
41	Increase/decrease I & D	2-IP-190-611		1,331,635				1,331,635
42	Increase/decrease I & D	2-IP-190-612			300,030			300,030
43	ADIT Uncollectible Accounts - Federal	2-IP-190-611		(196,022)				(196,022)
44	ADIT Uncollectible Accounts - State	2-IP-190-612			(44,165)			(44,165)
45	Vacation Pay adjustment - Federal	2-IP-190-611		(193,392)				(193,392)
46	Vacation Pay adjustment - State	2-IP-190-612			(43,574)			(43,574)
47	FAS 106 Post Retirement Benefits - Federal	2-IP-190-611		1,606,339				1,606,339
48	FAS 106 Post Retirement Benefits - State	2-IP-190-612			361,923			361,923
49	Pension Expense Allowed/Disallowed	2-IP-190-611		148,257				148,257
50	Pension Expense Allowed/Disallowed	2-IP-190-612			33,403			33,403
47	Total Account 190 Gas		-	2,687,822	605,591	-	-	3,293,413

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description	Account	Allocator	Balance Per General Ledger @ 12/31/2007	Electric Production - Federal	Electric Production - State	Electric Transmission - Federal	Electric Transmission - State	Electric Distribution - Federal
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1			Labor		0.00%	0.00%	3.75%	3.75%	96.25%
2			Plant		0.00%	0.00%	12.31%	12.31%	87.69%
3			Revenue		59.63%	59.63%	2.25%	2.25%	36.12%
48	ADIT Temporary Differences	1-IP-282-100	Other	(431,139)					
49	ADIT FIN 48	1-IP-282-F48	Plant	221,871	-		27,312		194,559
50	ADIT Property Related - Federal	1-IP-282-111	Plant	(109,914,886)	-		(13,530,522)		(96,384,364)
51	ADIT Property Related - State	1-IP-282-112	Plant	(23,903,093)		-		(2,942,471)	
52	ADIT Adjustment to FAS 109 Regulatory Ass	1-IP-282-120	Other	(97,121)					
53	ADIT Temporary Differences	1-IP-282-130	Other	3,861					
54	ADIT Regulatory Asset Gross Up	1-IP-282-310	Other	(345,252)					
55	ADIT Property Related - Federal	1-IP-282-7D1	Other	99,720					
56	ADIT Property Related - State	1-IP-282-7D2	Other	22,298					
57	Total Account 282 Electric			(134,343,741)	-	-	(13,503,210)	(2,942,471)	(96,189,805)
58	ADIT Temporary Differences	2-IP-282-100	Other	(69,781)					
59	ADIT Property Related - Federal	2-IP-282-111	Gas	(11,346,862)					
60	ADIT Property Related - State	2-IP-282-112	Gas	(2,347,786)					
61	ADIT Adjustment to FAS 109 Regulatory Ass	2-IP-282-120	Other	(15,608)					
62	ADIT Temporary Differences	2-IP-282-130	Other	1,882					
63	ADIT Regulatory Asset Gross Up	2-IP-282-310	Other	(54,988)					
64	Total Account 282 Gas			(13,833,143)	-	-	-	-	-
65	Accretion expense - Federal	1-IP-283-651	Plant	(641,602)	-		(78,981)		(562,621)
66	Accretion expense - State	1-IP-283-652	Plant	(144,558)		-		(17,795)	
67	Electric Rate Case Expense - Federal	1-IP-283-651	Distribution	(658,949)	-		-		(658,949)
68	Electric Rate Case Expense - State	1-IP-283-652	Distribution	(148,467)		-		-	
69	FAS 133 Transactions - Federal	1-IP-283-651	Other	50,667	-		-		-
70	FAS 133 Transactions - State	1-IP-283-652	Other	11,416		-		-	
71	Partnership Income/Expenses - Federal	1-IP-283-651	Other	(522)	-		-		-
72	Partnership Income/Expenses - State	1-IP-283-652	Other	(117)		-		-	
73	Separation Costs - Federal	1-IP-283-651	Other	(6,549,023)	-		-		-
74	Separation Costs - State	1-IP-283-652	Other	(1,475,552)		-		-	
75	Non-property deferred - Federal	1-IP-283-651	Other	7,567,345	-		-		-
76	Non-property deferred - State	1-IP-283-652	Other	261,904		-		-	
77	Non-property deferred - Federal	1-PA-283-651	Other	24,118,433	-		-		-
78	Non-property deferred - State	1-PA-283-652	Other	5,437,157		-		-	

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description	Account	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)	Other - Federal (M)	Other - State (N)	Total (O)
	(A)	(B)						
1			96.25%	100.00%	100.00%	100.00%	100.00%	
2			87.69%	100.00%	100.00%	100.00%	100.00%	
3			36.12%	100.00%	100.00%	2.00%	2.00%	
48	ADIT Temporary Differences	1-IP-282-100				(431,139)		(431,139)
49	ADIT FIN 48	1-IP-282-F48				-		221,871
50	ADIT Property Related - Federal	1-IP-282-111						(109,914,886)
51	ADIT Property Related - State	1-IP-282-112	(20,960,622)					(23,903,093)
52	ADIT Adjustment to FAS 109 Regulatory Ass	1-IP-282-120				(97,121)		(97,121)
53	ADIT Temporary Differences	1-IP-282-130				3,861		3,861
54	ADIT Regulatory Asset Gross Up	1-IP-282-310				(345,252)		(345,252)
55	ADIT Property Related - Federal	1-IP-282-7D1				99,720		99,720
56	ADIT Property Related - State	1-IP-282-7D2					22,298	22,298
57	Total Account 282 Electric		(20,960,622)	-	-	(769,931)	22,298	(134,343,741)
58	ADIT Temporary Differences	2-IP-282-100				(69,781)		(69,781)
59	ADIT Property Related - Federal	2-IP-282-111		(11,346,862)				(11,346,862)
60	ADIT Property Related - State	2-IP-282-112			(2,347,786)			(2,347,786)
61	ADIT Adjustment to FAS 109 Regulatory Ass	2-IP-282-120				(15,608)		(15,608)
62	ADIT Temporary Differences	2-IP-282-130				1,882		1,882
63	ADIT Regulatory Asset Gross Up	2-IP-282-310				(54,988)		(54,988)
64	Total Account 282 Gas		-	(11,346,862)	(2,347,786)	(138,495)	-	(13,833,143)
65	Accretion expense - Federal	1-IP-283-651						(641,602)
66	Accretion expense - State	1-IP-283-652	(126,763)					(144,558)
67	Electric Rate Case Expense - Federal	1-IP-283-651						(658,949)
68	Electric Rate Case Expense - State	1-IP-283-652	(148,467)					(148,467)
69	FAS 133 Transactions - Federal	1-IP-283-651				50,667		50,667
70	FAS 133 Transactions - State	1-IP-283-652	-				11,416	11,416
71	Partnership Income/Expenses - Federal	1-IP-283-651				(522)		(522)
72	Partnership Income/Expenses - State	1-IP-283-652	-				(117)	(117)
73	Separation Costs - Federal	1-IP-283-651				(6,549,023)		(6,549,023)
74	Separation Costs - State	1-IP-283-652	-				(1,475,552)	(1,475,552)
75	Non-property deferred - Federal	1-IP-283-651				7,567,345		7,567,345
76	Non-property deferred - State	1-IP-283-652	-				261,904	261,904
77	Non-property deferred - Federal	1-PA-283-651				24,118,433		24,118,433
78	Non-property deferred - State	1-PA-283-652	-				5,437,157	5,437,157

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description	Account	Allocator	Balance Per General Ledger @ 12/31/2007	Electric Production - Federal	Electric Production - State	Electric Transmission - Federal	Electric Transmission - State	Electric Distribution - Federal
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1			Labor		0.00%	0.00%	3.75%	3.75%	96.25%
2			Plant		0.00%	0.00%	12.31%	12.31%	87.69%
3			Revenue		59.63%	59.63%	2.25%	2.25%	36.12%
79	Total Account 283			27,828,132	-	-	(78,981)	(17,795)	(1,221,570)
80	FAS 133 Transactions - Federal	2-IP-283-651	Other	(238,711)					
81	FAS 133 Transactions - State	2-IP-283-652	Other	(53,784)					
82	Gas Rate Case Expense - Federal	2-IP-283-651	Gas	(250,108)					
83	Gas Rate Case Expense - State	2-IP-283-652	Gas	(56,351)					
84	Gas Storage Fields - Federal	2-IP-283-651	Gas	5,967,186					
85	Gas Storage Fields - State	2-IP-283-652	Gas	1,344,458					
86	Purchase Gas Adjustment - Federal	2-IP-283-651	Gas	(4,616,612)					
87	Purchase Gas Adjustment - State	2-IP-283-652	Gas	(1,040,162)					
88	Total Account 283			1,055,916	-	-	-	-	-
89	Total Deferred			(134,785,115)	1,753,993	395,191	(12,420,557)	(2,092,222)	(67,919,536)

AmerenIP
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description	Account	Electric Distribution - State	Gas - Federal	Gas - State	Other - Federal	Other - State	Total
	(A)	(B)	(J)	(K)	(L)	(M)	(N)	(O)
1			96.25%	100.00%	100.00%	100.00%	100.00%	
2			87.69%	100.00%	100.00%	100.00%	100.00%	
3			36.12%	100.00%	100.00%	2.00%	2.00%	
79	Total Account 283		(275,230)	-	-	25,186,900	4,234,808	27,828,132
80	FAS 133 Transactions - Federal	2-IP-283-651				(238,711)		(238,711)
81	FAS 133 Transactions - State	2-IP-283-652					(53,784)	(53,784)
82	Gas Rate Case Expense - Federal	2-IP-283-651		(250,108)				(250,108)
83	Gas Rate Case Expense - State	2-IP-283-652			(56,351)			(56,351)
84	Gas Storage Fields - Federal	2-IP-283-651		5,967,186				5,967,186
85	Gas Storage Fields - State	2-IP-283-652			1,344,458			1,344,458
86	Purchase Gas Adjustment - Federal	2-IP-283-651		(4,616,612)				(4,616,612)
87	Purchase Gas Adjustment - State	2-IP-283-652			(1,040,162)			(1,040,162)
88	Total Account 283		-	1,100,466	247,945	(238,711)	(53,784)	1,055,916
89	Total Deferred		969,784	(7,558,574)	(1,494,250)	(51,011,197)	4,592,253	(134,785,115)

AmerenIP
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2008

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	IP's Account No. (E)	Ending Balance At 12/31/2007 (F)	Ending Balance at 12/31/2008 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
1	190-CRD	IL Investment Tax Credit Carryforward	Electric			-	-	N	5
2	190-611/612	Uncollectible Accounts	Electric	144	144; 144-001-144-010	1,691,644	(2,867,480)	Y	4
3	190-611/612	Injuries and Damages Reserve	Electric	228	228-002, 228-020, 228-021, 228-022, 228-023	(15,081,234)	(16,881,586)	Y	4
4	190-611/612	Legal Expenses Accrued	Electric	242	242-009	(177,766)	(186,593)	Y	4
7	190-611/612	Active VEBA	Electric	165	165-030, 165-031, 165-680, 165-681, 165-682, 165-683	108,978	32,707	Y	4
8	190-611/612	Net Operating Loss	Electric			-	-	N	5
9	190-611/612	ARO Asset	Electric	182/230	182-343, 230-101, 230-801	(100,812)	(76,690)	Y	4
10	190-611/612	Inventory Reserve	Electric	154	154-021	-	-	Y	4
11	190-611/612	FAS 106 Post Retirement Benefits	Electric	253	253-080	(40,660,123)	(40,570,132)	Y	1, 4
12	190-611/612	Incentive Plan	Electric	232	232-007	(1,010,327)	(2,107,654)	Y	4
13	190-611/612	Medical Expenses Incurred Not Reported	Electric	242	242-044	(1,020,112)	(1,028,698)	Y	4

AmerenIP
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2008

14	190-611/612	Book Gain/Loss on NonPlant Disposals	Electric	Various	Various	-	-	Y	4
15	190-611/612	Pension Expense	Electric	253	253-072, 253-097	(14,725,881)	(8,866,942)	Y	1, 4
16	190-611/612	Short-Term Tax Reserve Interest	Electric	237	237-TAX	(494,496)	(2,223,768)	Y	4
17	190-611/612	Long-Term Tax Reserve Interest	Electric	253	253-237	(32,951)	(47,154)	Y	4
18	190-611/612	Vacation Pay	Electric	242	242-010	(7,236,104)	(6,314,033)	Y	1, 4
19	282-120, 282-310, 282-111, 282-112	Depreciation	Electric	Plant	Plant	-	-	Y	2
21	283-651/652	Asset Retirement Obligation	Electric	182/230	182-343, 230-101, 230-801	-	-	Y	4
22	283-651/652	Book/Tax Loss on Reacquired Debt	Electric	189	189-539, 189-547, 189-548	-	5,561,520	Y	4
23	283-651/652	Dynegy Refund Receivable	Electric	143	143-DYN	1,693,441	455,903	Y	4
24	283-651/652	Payroll Tax Adjustment	Electric	Various	Various	-	-	Y	4
25	283-651/652	Rate Case Expenses	Electric	182	182-334; 182-337	1,459,392	1,159,806	Y	4

Footnotes:

- 1 Balance in underlying account is booked entirely to electric. Deferred taxes are allocated between electric and gas.
- 2 Depreciation - Tax uses accelerated depreciation methodologies and therefore, tax depreciation is over a different time period than book depreciation.
- 3 Associated asset and/or liability not considered as a component of rate base for rate-making purposes
- 4 Underlying deferred tax as a result of book/tax timing differences.
- 5 No underlying book account for deferred tax item.

AmerenIP
Customer Deposits
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Month (A)	Customer Deposits [1] (B)	Interest on Customer Deposits (C)
1	Interest Rate		1.00%
2	Dec-07	\$ 9,235 [2]	\$ 92
3	Jan-08	9,173	92
4	Feb-08	9,062	91
5	Mar-08	9,040	90
6	Apr-08	9,135	91
7	May-08	9,031	90
8	Jun-08	9,125	91
9	Jul-08	9,296	93
10	Aug-08	9,478	95
11	Sep-08	9,836	98
12	Oct-08	10,129	101
13	Nov-08	10,322	103
14	Dec-08	10,499	105
15	13 Month Average	<u>\$ 9,489</u>	<u>\$ 95</u>

NOTES

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

[2] Calculated using Electric and Common Deposits as of December 31, 2008
(see WPB-13a) and the Company's 2007 Revenue Allocator (see WPB-13b)

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

Line No.	Month (A)	2005	2006	2007	2008		Jurisdictional Deposits - AmerenIP (G)
		AmerenIP (B)	AmerenIP (C)	AmerenIP (D)	AmerenIP Allocator (E)	AmerenIP (F)	
1	January						
2	Electric			3,917	100.00%	3,911	3,911
3	Common			8,775	62.38%	8,435	5,262
4	Total	17,630	16,514	12,692		12,346	9,173
5	February						
6	Electric			3,974	100.00%	3,851	3,851
7	Common			8,968	62.38%	8,353	5,211
8	Total	18,239	15,405	12,942		12,204	9,062
9	March						
10	Electric			4,006	100.00%	3,851	3,851
11	Common			9,104	62.38%	8,317	5,189
12	Total	18,447	14,903	13,111		12,169	9,040
13	April						
14	Electric			4,020	100.00%	3,926	3,926
15	Common			9,127	62.38%	8,351	5,209
16	Total	17,931	14,585	13,147		12,277	9,135
17	May						
18	Electric			3,981	100.00%	3,863	3,863
19	Common			9,168	62.38%	8,286	5,169
20	Total	17,755	14,068	13,148		12,148	9,031
21	June						
22	Electric			3,874	100.00%	3,905	3,905
23	Common			9,200	62.38%	8,368	5,220
24	Total	17,838	13,858	13,075		12,273	9,125
25	July						
26	Electric		4,941	3,914	100.00%	3,988	3,988
27	Common		8,923	9,220	62.38%	8,509	5,308
28	Total	17,768	13,863	13,133		12,497	9,296
29	August						
30	Electric		4,847	3,903	100.00%	4,055	4,055
31	Common		8,923	9,191	62.38%	8,694	5,424
32	Total	18,032	13,770	13,094		12,749	9,478
33	September						
34	Electric		4,606	3,925	100.00%	4,171	4,171
35	Common		8,944	9,145	62.38%	9,081	5,665

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

Line No.	Month (A)	2005	2006	2007	2008		Jurisdictional Deposits - AmerenIP (G)
		AmerenIP (B)	AmerenIP (C)	AmerenIP (D)	AmerenIP Allocator (E)	AmerenIP (F)	
36	Total	18,093	13,551	13,070		13,252	9,836
37	October						
38	Electric		4,200	3,976	100.00%	4,298	4,298
39	Common		8,603	9,035	62.38%	9,347	5,831
40	Total	18,439	12,803	13,011		13,646	10,129
41	November						
42	Electric		4,134	3,959	100.00%	4,381	4,381
43	Common		8,564	8,806	62.38%	9,522	5,940
44	Total	18,439	12,698	12,765		13,904	10,322
45	December						
46	Electric	6,057	4,030	3,878	100.00%	4,444	4,444
47	Common	10,792	8,611	8,588	62.38%	9,707	6,055
48	Total	16,849	12,641	12,466		14,151	10,499

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

Line No.	Description (A)	AmerenIP (B)
1	2005	
2	Electric Revenues [1]	\$ 1,063,955,952
3	Gas Revenues [2]	536,600,968
4	Total Revenues	<u>1,600,556,920</u>
5	Electric Revenues as a Percent of Total Revenues	66.47%
6	2006	
7	Electric Revenues [1]	\$ 1,113,095,877
8	Gas Revenues [2]	537,042,073
9	Total Revenues	<u>1,650,137,950</u>
10	Electric Revenues as a Percent of Total Revenues	67.45%
11	2007	
12	Electric Revenues [1]	\$ 960,786,097
13	Gas Revenues [2]	535,478,832
14	Total Revenues	<u>1,496,264,929</u>
15	Electric Revenues as a Percent of Total Revenues	64.21%
16	2008	
17	Electric Revenues [1]	\$ 1,028,451,723
18	Gas Revenues [2]	620,175,086
19	Total Revenues	<u>1,648,626,809</u>
20	Electric Revenues as a Percent of Total Revenues	62.38%

NOTES

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

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

AmerenIP
Budget Payment Plan Balances
For the Twelve Months Ended December 31,

Line No.	Month (A)	Jurisdictional Budget Payment Plan Balance			
		2005 (B)	2006 (C)	2007 (D)	2008 (E)
1	January	\$ 5,968,338	\$ 14,250,903	\$ (4,444,543)	\$ 276,660
2	February	11,477,107	19,194,184	5,434,004	8,326,387
3	March	14,699,940	21,999,772	10,545,683	13,676,051
4	April	14,191,577	17,275,920	9,924,697	12,738,716
5	May	11,381,434	9,594,693	5,277,166	8,282,133
6	June	7,571,683	3,780,310	639,301	4,283,404
7	July	7,274,219	1,037,264	(1,443,396)	2,617,777
8	August	8,115,157	(431,359)	(2,455,432)	953,225
9	September	7,418,209	(4,028,428)	(3,168,429)	(1,692,891)
10	October	2,033,558	(10,015,767)	(7,660,197)	(6,270,253)
11	November	399,170	(12,604,824)	(11,228,587)	(7,532,440)
12	December	5,969,437	(9,978,884)	(7,700,470)	(2,506,793)

NOTES

A positive balance reflects the cumulative amount of overpayments made by customers on the budget payment plan. A negative amount reflects the amount owed by the customer to the Company.

The Company does not pay interest to customers on budget billing balances.

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

Line No.	Year	January (A)	February (B)	March (C)	April (D)	May (E)	June (F)
2005							
1	AmerenIP	\$ 8,978,440	17,265,530	22,113,783	21,349,029	17,121,604	11,390,424
2	Jurisdictional Allocation [1]	66.47%	66.47%	66.47%	66.47%	66.47%	66.47%
3	Jurisdictional Amount	5,968,338	11,477,107	14,699,940	14,191,577	11,381,434	7,571,683
2006							
4	AmerenIP	21,126,621	28,454,917	32,614,135	25,611,137	14,223,902	5,604,219
5	Jurisdictional Allocation [1]	67.45%	67.45%	67.45%	67.45%	67.45%	67.45%
6	Jurisdictional Amount	14,250,903	19,194,184	21,999,772	17,275,920	9,594,693	3,780,310
2007							
7	AmerenIP	(6,921,638)	8,462,559	16,423,152	15,456,068	8,218,311	995,605
8	Jurisdictional Allocation [1]	64.21%	64.21%	64.21%	64.21%	64.21%	64.21%
9	Jurisdictional Amount	(4,444,543)	5,434,004	10,545,683	9,924,697	5,277,166	639,301
2008							
10	AmerenIP	443,491	13,347,349	21,922,958	20,420,394	13,276,410	6,866,375
11	Jurisdictional Allocation [1]	62.38%	62.38%	62.38%	62.38%	62.38%	62.38%
12	Jurisdictional Amount	276,660	8,326,387	13,676,051	12,738,716	8,282,133	4,283,404

NOTES

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

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

Line No.	Year	July (G)	August (H)	September (I)	October (J)	November (K)	December (L)
2005							
1	AmerenIP	10,942,935	12,207,996	11,159,546	3,059,173	600,490	8,980,093
2	Jurisdictional Allocation [1]	66.47%	66.47%	66.47%	66.47%	66.47%	66.47%
3	Jurisdictional Amount	7,274,219	8,115,157	7,418,209	2,033,558	399,170	5,969,437
2006							
4	AmerenIP	1,537,719	(639,480)	(5,972,048)	(14,848,135)	(18,686,349)	(14,793,456)
5	Jurisdictional Allocation [1]	67.45%	67.45%	67.45%	67.45%	67.45%	67.45%
6	Jurisdictional Amount	1,037,264	(431,359)	(4,028,428)	(10,015,767)	(12,604,824)	(9,978,884)
2007							
7	AmerenIP	(2,247,850)	(3,823,928)	(4,934,302)	(11,929,486)	(17,486,662)	(11,992,204)
8	Jurisdictional Allocation [1]	64.21%	64.21%	64.21%	64.21%	64.21%	64.21%
9	Jurisdictional Amount	(1,443,396)	(2,455,432)	(3,168,429)	(7,660,197)	(11,228,587)	(7,700,470)
2008							
10	AmerenIP	4,196,344	1,528,037	(2,713,736)	(10,051,330)	(12,074,638)	(4,018,435)
11	Jurisdictional Allocation [1]	62.38%	62.38%	62.38%	62.38%	62.38%	62.38%
12	Jurisdictional Amount	2,617,777	953,225	(1,692,891)	(6,270,253)	(7,532,440)	(2,506,793)

NOTES

[1] See WPB-13b for derivation