

AmerenCIPS (including AmerenUE Illinois)
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)
Electric Intangible Plant					
1	301	Organization	\$ 30	\$ -	\$ 30
2	302	Franchises and Consents	-	-	-
3	303	Miscellaneous Intangible Plant	-	-	-
4		Subtotal - Electric Intangible Plant	<u>30</u>	<u>-</u>	<u>30</u>
Electric Distribution Plant					
5	360	Land and Land Rights	9,001	-	9,001
6	361	Structures and Improvements	3,425	765	4,190
7	362	Station Equipment	194,488	9,737	204,225
8	363	Storage Battery Equipment	-	-	-
9	364	Poles, Towers, and Fixtures	284,546	16,612	301,158
10	365	Overhead Conductors and Devices	285,719	10,457	296,176
11	366	Underground Conduit	6,783	-	6,783
12	367	Underground Conductors and Devices	146,277	1,174	147,451
13	368	Line Transformers	154,654	6,345	160,999
14	369	Services	82,371	-	82,371
15	370	Meters	47,466	2,336	49,802
16	371	Installations on Customer Premises	122	-	122
17	373	Street Lighting and Signal Systems	42,874	-	42,874
18	374	Other Distribution Plant	-	-	-
19		Subtotal - Distribution Plant	<u>1,257,725</u>	<u>47,427</u>	<u>1,305,152</u>
Electric General Plant					
20	389	Land and Land Rights	1,515	273	1,789
21	390	Structures and Improvements	22,077	16	22,093
22	391	Office Furniture and Equipment	6,681	697	7,378
23	392	Transportation Equipment	27,018	2,997	30,015
24	393	Stores Equipment	1,129	490	1,620
25	394	Tools, Shop and Garage Equipment	3,005	-	3,005
26	395	Laboratory Equipment	2,876	-	2,876
27	396	Power Operated Equipment	2,760	-	2,760
28	397	Communication Equipment	18,226	550	18,776
29	398	Miscellaneous Equipment	15	-	15
30	399.1	Other General Plant	(45)	-	(45)
31		Subtotal - Electric General Plant	<u>85,257</u>	<u>5,024</u>	<u>90,281</u>
32		Total Electric Plant in Service	<u>1,343,013</u>	<u>52,450</u>	<u>1,395,463</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)
		Reserve For Accumulated Depreciation			
33	108	Intangible Plant	-	-	-
34	108	Distribution Plant	721,282	(8,031)	713,251
35	108	General Plant	39,221	435	39,656
36		Total Accumulated Reserve for Depreciation	<u>760,503</u>	<u>(7,596)</u>	<u>752,907</u>
37		Net Plant	<u>582,509</u>	<u>60,046</u>	<u>642,556</u>
38		Adjustments:			
39		Plant Held For Future Use	376		376
40	107	CWIP Not Subject to AFUDC	Sch. B - 7 140		140
41	131	Cash Working Capital		Sch. B - 8 2,149	2,149
42	154, 163	Materials & Supplies	Sch. B-8.1 11,521	(366)	11,155
43	252	Customer Advances for Construction	WPB-1.1 (3,345)	-	(3,345)
44	190, 282, 283	Accumulated Deferred Income Taxes	Sch. B-9 (97,063)	(16,818)	(113,881)
45	235	Customer Deposits	Sch. B-13 (9,032)	532	(8,500)
46		Total Adjustments	<u>(97,402)</u>	<u>(14,503)</u>	<u>(111,905)</u>
47		Total Rate Base	<u>\$ 485,107</u>	<u>\$ 45,544</u>	<u>\$ 530,651</u>
				Sch. B-2	

AmerenCIPS (including AmerenUE Illinois)
Customer Advances for Construction
 As of December 31, 2008
 (\$000s)

Line No.	(A)	ALLOCATION (B)	TOTAL COMPANY (C)	GAS OPERATIONS (D)	TOTAL ELECTRIC (E)	PRODUCTION (F)	TRANSMISSION (G)	DISTRIBUTION (H)
1	Customer advances	DISTR	(4,459,483)	(1,114,913)	(3,344,570)	-	-	(3,344,570)

AmerenCIPS (including AmerenUE Illinois)
Summary of Utility Adjustments to Rate Base
As of December 31, 2008
(\$000s)

Line No.	Title of Plant Function (A)	Amount (B)	Reference (C)
1	Plant Additions Adjustment	\$ 51,428	Schedule B-2.1
2	Liberty Audit Adjustment	1,902	Schedule B-2.2
3	Incentive Compensation True Up Adjustment	(11)	Schedule B-2.3
4	Incentive Compensation Based Upon Earnings Adjustment	(155)	Schedule B-2.4
5	NESC Rework Adjustment	(715)	Schedule B-2.5
6	Depreciation Reserve Adjustment	7,596	Schedule B-2.6
7	Cash Working Capital	2,149	Schedule B-8
8	Materials and Supplies Adjustment	(366)	Schedule B-8.1
9	Customer Deposits Adjustment	532	Schedule B-13
10	ADIT Adjustment	(16,818)	Schedule B-2.7
11	Total Adjustments to Rate Base	<u>\$ 45,544</u>	

AmerenCIPS
Plant Additions Pro Forma
(\$000s)

CY 2009 - YTD May 2010

Line No.	Account No. (A)	Title of Plant Function (B)	Total Additions (C)	Total Retirements (D)	Net Additions (E)	Electric Distribution Amount (F)
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	-	-	-	-
8	361	Structures and Improvements	153	(8)	145	145
9	362	Station Equipment	10,114	(1,252)	8,862	8,862
10	363	Storage Battery Equipment	-	-	-	-
11	364	Poles, Towers, and Fixtures	18,453	(1,675)	16,778	16,778
12	365	Overhead Conductors and Devices	13,571	(2,437)	11,134	11,134
13	366	Underground Conduit	-	-	-	-
14	367	Underground Conductors and Devices	1,283	(109)	1,174	1,174
15	368	Line Transformers	7,305	(960)	6,345	6,345
16	369	Services	-	-	-	-
17	370	Meters	3,651	(1,315)	2,336	2,336
18	371	Installations on Customer Premises	-	-	-	-
19	372	Leased Property on Customer Premises	-	-	-	-
20	373	Street Lighting and Signal Systems	-	-	-	-
21	374	Asset Retirement Costs for Distribution Plant	-	-	-	-
22		Subtotal - Electric Distribution Plant	54,530	(7,756)	46,774	46,774
						General Plant Allocated to Electric Distribution 65.72%
23		Electric General Plant				
24	389	Land and Land Rights	416	-	416	273
25	390	Structures and Improvements	25	(0)	25	16
26	391	Office Furniture and Equipment	529	(30)	499	328
27	392	Transportation Equipment	4,708	(148)	4,560	2,997
28	393	Stores Equipment	823	(77)	746	490
29	394	Tools, Shop and Garage Equipment	-	-	-	-
30	395	Laboratory Equipment	-	-	-	-
31	396	Power Operated Equipment	-	-	-	-
32	397	Communication Equipment	895	(59)	836	550
33	398	Miscellaneous Equipment	-	-	-	-
34	399	Other Tangible Property	-	-	-	-
35	399.1	Asset Retirement Cost for General Plant	-	-	-	-
36		Subtotal - Electric General Plant	7,396	(314)	7,082	4,654
37		Total Electric Plant in Service	\$ 61,926	\$ (8,070)	\$ 53,856	\$ 51,428

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 pro forma adjustments for plant additions for the period of 2009 through May 2010.

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

Line No.	Account No.	Title of Plant Function	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
	(A)	(B)								
35	399.1	Asset Retirement Cost for General Plant								
36		Subtotal - Electric General Plant				295	1,970	4,307	1,675	4,012
37		Total Electric Plant in Service				\$ 2,116	\$ 5,347	\$ 29,383	\$ 3,231	\$ 27,267
				State Income Tax Rate				7.30%		\$ 236
				Federal Income Tax Rate				35.00%		\$ 9,461

NOTES

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

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

Line No.	Description	Ratio	Adjustment	Electric Distribution Amount
				<u>65.72%</u>
1	Pro Forma Retirements-Distribution Plant		\$ (7,756)	(7,756)
2	Pro Forma Retirements-General Plant		(314)	(206)
3			<u>(8,070)</u>	
4	Ratio of Cost of Removal to Retirements	40.72%		
5	Adjustment for Cost of Removal - Distribution Plant		(3,286)	(3,286)
6	Ratio of Salvage to Retirements	-9.52%		
7	Adjustment for Salvage		768	768

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

Line No.	Account No. (A)	Title of Plant Function (B)	Additions (\$000)	
			2009-YTD May 2010 Blankets (C)	2009-YTD May 2010 Projects (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	-	-
8	361	Structures and Improvements	153	-
9	362	Station Equipment	2,968	7,146
10	363	Storage Battery Equipment	-	-
11	364	Poles, Towers, and Fixtures	17,128	1,325
12	365	Overhead Conductors and Devices	12,241	1,330
13	366	Underground Conduit	-	-
14	367	Underground Conductors and Devices	1,283	-
15	368	Line Transformers	7,305	-
16	369	Services	-	-
17	370	Meters	3,651	-
18	371	Installations on Customer Premises	-	-
19	372	Leased Property on Customer Premises	-	-
20	373	Street Lighting and Signal Systems	-	-
21	374	Asset Retirement Costs for Distribution Plant	-	-
22		Subtotal - Electric Distribution Plant	<u>44,729</u>	<u>9,801</u>
23		Electric General Plant		
24	389	Land and Land Rights	416	-
25	390	Structures and Improvements	25	-
26	391	Office Furniture and Equipment	529	-
27	392	Transportation Equipment	144	4,564
28	393	Stores Equipment	823	-
29	394	Tools, Shop and Garage Equipment	-	-
30	395	Laboratory Equipment	-	-
31	396	Power Operated Equipment	-	-
32	397	Communication Equipment	605	290
33	398	Miscellaneous Equipment	-	-
34	399	Other Tangible Property	-	-
35	399.1	Asset Retirement Cost for General Plant	-	-
36		Subtotal - Electric General Plant	<u>2,542</u>	<u>4,854</u>
37		Total Electric Plant in Service	<u>\$ 47,271</u>	<u>\$ 14,655</u>

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

Line No.	Project w/ Description (A)	Account (B)	Amount (C)
	<u>CIPS Electric Blankets</u>		
1	C0117 - SWO -CIP SUB ROOF-DRIVEWAY REPL-E63	361	153
2	C0051 - SYS RELAY - TEST EQUIP WO - CIPS	362	140
3	C0022 - SWO - CIP DIST. SUBS - T&DD - E63	362	1,534
4	C0056 - SWO CIP METROE DIST SUBS-T&D DESIGN	362	-
5	C0119 - SWO-CIP Distr.Subs-E63-Condit.Based	362	1,294
6	0A164 - POLE PROGRAM - ME RELIABILITY E40	364	-
7	C0049 - POLE PROGRAM RELIABILITY E40	364	4,938
8	C0225 - OTH UNIDENTIF DIST SVCS-T&D LINES	365	949
9	0A822 - CIP NESC COMPLIANCE WORK	365	106
10	C0281 - CIP MAJOR STORM	365	(7)
11	C0282 - CIP MAJOR STORM	365	203
12	C0283 - CIP MAJOR STORM	365	454
13	C0046 - TAP FUSING RELIABILITY CIP E40	365	150
14	C0047 - SUBTRAN REMOTE AUTO SWIT RELIB E40	365	423
15	C0048 - LIGHTNING ARRES RELIABILITY-E40	365	452
16	C0103 - GOVT RELOCATION - <\$100K E50	365	3,362
17	C0226 - EMRGNCY WRK DIST SVCS-T&D LINES	365	2,874
18	C0227 - CUST RQSTD DIST SVCS-T&D LINES	365	2,497
19	C0230 - MISC DIST SVCS <100K - T&D LINES	365	8,507
20	C0294 - CIP MAJOR STORM	365	3
21	C0615 - MULTIPLE DEVICE INTERRUPTIONS - CIP	365	466
22	C0616 - DEVICE INSPECTION PROGRAM - CIP	365	1,310
23	C0617 - CIP Misc. Reliability Wrk Under 50k	365	2,057
24	C2243 - Worst Performing Circuits-CIP	365	268
25	C2246 - Customer Exceeding Targets-CIP	365	287
26	C3293 - CUST REQSTD DIST SVCS-T&D LINES	365	69
27	0A204 - GOVT RELOC - \$100K METRO E50	365	1
28	C0223 - UNDERGROUND CABLE REPLACEMENTS-CIP	367	1,283
29	C0004 - SWO - CIP LINE XFMR PURCHASES - E21	368	7,305
30	C0007 - SWO - CIP METERING EQUIPMENT - E30	370	3,651
31	C0032 - SWO - CIP RETIREMENTS	389	416
32	C0011 - STANDING WO-BLDG STRUCTURES E83	390	25
33	C0043 - CIP ROUTERS, SWITCHES, AND SERVERS	391	5
34	C0052 - SYS RELAY - OFFICE EQUIP WO - CIPS	391	5
35	C0106 - OFFICE FURN & EQUIP - <\$100K E81	391	282
36	C0005 - SWO - CIP SUB PC-OFFICE EQP. - E81	391	68
37	0A733 - PC EQUIP FOR CCTV CARD ACCESS	391	34
38	C0026 - STANDING WO-OFFICE FURN & EQPT-E81	391	15
39	C0010 - STANDING WO-OFFICE FURNITURE E81	391	117
40	C0318 - CIP FURN EQUIP E81	391	3
41	C3570 - SCO CIP VEHICLES & STRUCT IMPR	392	144
42	C0060 - CIPS TELECOM VEHICLES	392	-
43	C0108 - SWO - CIP Other General Plant - E83	393	10
44	C0107 - OTHR GEN PLT <\$100000 CIPS DIVS E83	393	506
45	C0003 - SWO-CIP SUB. TOOLS, TEST EQPMT.-E83	393	139
46	0A729 - CCTV SECURITY CARD ACCESS	393	69
47	C0027 - CIPS MATL HANDLING EQUIP.	393	64
48	C0315 - CIP GarToolEquip - E83	393	35
49	C0025 - MISC CIP CAPITAL EXPENDITURES	397	220
50	C2239 - CIP - MDT REPLACEMENT	397	385

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

Line No.	Project w/ Description (A)	Account (B)	Amount (C)
51			47,271
	<u>CIPS Electric Specific Projects</u>		
52	24938 - Spare 69 - 13.2-7.6kV, 14MVA Xfmr	362	413
53	25487 - Azcon Metal Shred-Cust Sub Pt.Reimb	362	234
54	25332 - Murdock - Rpl. Sw 675 w-CapSwitcher	362	129
55	20904 - Elkville-Add 34-12kV Xfmr, Rmv 4-12	362	929
56	24611 - Taylorv. Shumway - Upgr. Volt. Regs	362	167
57	24778 - Lewiston - ATO	362	302
58	24780 - Shelbyville W. - Auto-Sw. to Sw.363	362	164
59	24626 - Shelbyville N. - Ckt. 563 Volt. Reg	362	122
60	24627 - Kincaid Sub X91 - 12kV Dist. Bay	362	170
61	24610 - Shelbyv.W.-Rpl. Xfmr, Add 12kV Posn	362	978
62	24781 - Bridgeport West - ATO	362	304
63	25130 - Roxford-Repl 138kV Ckt Brkr Posn V	362	194
64	16991 - Sesser - Repl. 34-4kV, 5.25MVA Xfmr	362	745
65	24613 - Taylorville E. - Upgr. Volt. Regs.	362	242
66	15992 - Albion Indust. Pk.-New 69-12kV Sub.	362	1,940
67	24605 - Fairview Hgts Area Sub - Site Acq.	362	113
68	24578 - Y89 E TAYLORVILLE NEW 12 KV TIE	365	147
69	24582 - Y93 W TAYLORVILLE REPL EXIT CABLE	365	56
70	24587 - Y79 W SHELBYVILLE 4KV-12KV CONVERT	365	82
71	20624 - EFFINGHAM CKT 781 HWY 33 JASPER CO	365	415
72	23787 - JCITY RT 37 N RELO	365	61
73	23786 - WEST FRANKFORT RT 37 HWY RELO	365	129
74	24542 - ANNA-MCCLURE 69KV LINE REMOVAL	365	14
75	25116 - ST ANTHONYS HOSPITAL RELOCATE	365	176
76	25378 - CONOCO PHILLIPS EXISTING PIPE RACK	365	-
77	25379 - CONONCO PHILLIPS NEW PIPE RACK	365	-
78	24571 - 014- Elec Relo Humbert Rd at I-255	365	2
79	22415 - Mitchell 306-convert feeder 301-52	365	548
80	24331 - Fairview 343-5conversion2.1MVA 12kv	365	70
81	24576 - WATSEKA-WATSEKA EAST 12 KV TIE	365	98
82	24567 - SHELDON 69KV RECONDUCTOR	365	375
83	25320 - CROSS CO MALL REPLACE UG CABLE	365	172
84	16049 - ALBION INDUSTRIAL PARK SUBSTATION	365	182
85	24840 - HUTSONVILLE AUTO ISOLATION	365	128
86	23048 - ED SUBST HANDHELD METER READERS	391	-
87	24642 - 2009 CIP Div V Fleet Addition-014	392	23
88	16103 - CIPS Elec-2009 Purch Veh	392	3,024
89	16810 - CIP Elec - 2010 Purch Veh	392	1,498
90	22311 - CIP Electric 2010 Lease Veh Purch	392	19
91	20438 - IP TELEPHONY ROLLOUT CIPS 2009	397	153
92	20819 - MICROWAVE UPGRADES PHASE 3	397	69
93	24836 - NEW MGMT SYSTEM FOR MAS RADIO-CIP	397	68
94			<u>14,655</u>

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

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2006		Calendar Year 2007	
			Gross Additions During the Year (C)	Retirements During the Year (D)	Gross Additions During the Year (E)	Retirements During the Year (F)
1		Electric Distribution Plant				
2	360	Land and Land Rights	\$ 421	\$ (1)	\$ 79	\$ (6)
3	361	Structures and Improvements	-	-	4	-
4	362	Station Equipment	2,166	(185)	3,584	(75)
5	363	Storage Battery Equipment	-	-	-	-
6	364	Poles, Towers, and Fixtures	11,234	(753)	10,723	(1,406)
7	365	Overhead Conductors and Devices	13,327	(1,821)	9,761	(2,524)
8	366	Underground Conduit	576	(106)	74	(48)
9	367	Underground Conductors and Devices	6,901	(447)	6,980	(399)
10	368	Line Transformers	4,034	(674)	4,349	(461)
11	369	Services	6,648	(378)	5,183	(354)
12	370	Meters	1,348	(357)	5,075	(1,605)
13	371	Installations on Customer Premises	-	-	-	-
14	372	Leased Property on Customer Premises	-	-	-	-
15	373	Street Lighting and Signal Systems	2,212	(1,116)	1,722	(1,014)
16	374	Asset Retirement Costs for Distribution Plant	-	-	-	-
17		Total - Electric Distribution Plant	\$ 48,867	\$ (5,838)	\$ 47,534	\$ (7,892)
			2006 FERC Form 1	2006 FERC Form 1	2007 FERC Form 1	2007 FERC Form 1

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

Calendar Year 2008			2006-2008	2006-2008	
Gross Additions	Retirements		Gross Additions	Retirements	% of retirements
During the Year	During the Year		During the Year	During the Year	to additions
(G)	(H)		(I)	(J)	(K)
\$ 65	\$ -	360	\$ 565	\$ (6)	-1.1%
15	(1)	361	19	(1)	-5.3%
5,724	(1,159)	362	11,473	(1,420)	-12.4%
-	-	363	-	-	-
12,888	(1,003)	364	34,845	(3,162)	-9.1%
14,199	(2,350)	365	37,287	(6,695)	-18.0%
761	(59)	366	1,411	(213)	-15.1%
5,681	(816)	367	19,562	(1,662)	-8.5%
4,423	(547)	368	12,807	(1,683)	-13.1%
4,505	(341)	369	16,336	(1,073)	-6.6%
4,589	(2,003)	370	11,012	(3,965)	-36.0%
3	-	371	3	-	-
-	-	372	-	-	-
1,671	(1,182)	373	5,605	(3,311)	-59.1%
-	-	374	-	-	-
<u>\$ 54,524</u>	<u>\$ (9,461)</u>		<u>\$ 150,925</u>	<u>\$ (23,191)</u>	<u>-15.4%</u>
2008 FERC Form 1	2008 FERC Form 1				

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

Line No.	Description	2006	2007	2008	Average 2006-2008
1	Retirements	\$ (13,436)	\$ (17,354)	\$ (15,461)	\$ (15,417)
2	Cost of Removal	(6,485)	(5,066)	(7,283)	(6,278)
3	Salvage	971	843	2,589	1,468
4	Ratio of Cost of Removal to Retirements				40.72%
5	Ratio of Salvage to Retirements				-9.52%
6	Source for 2005-2007 Retirements, Cost of Removal, and Salvage is Schedule B-6				

AmerenCIPS
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	620
2	362	Station Equipment	875
3	365	Overhead Conductors and devices	38
4		Total Distribution	1,533
5	352	Structures & Improvements	204
6		Total Transmission	204
7	391-002	Computer Software/Equipment	562
8		Total General Plant	562
9		Jurisdictional Allocator	65.72%
10		Total General Plant Allocated to Distribution	369
11		Total	2,106

PURPOSE OF ADJUSTMENT

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

AmerenCIPS
Workpaper Supporting Liberty Audit Adjustment
(\$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 (2)	76	-	76
352 Structures & Improvements	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	-

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

	Total CILCO	2009 CILCO	2010 CILCO
Allocation Factor (1)	17.22	17.22	17.22
Total Account 361	337	28	309
Total Account 362	475	-	475
Total Account 365	21	-	21
Total Distribution Accounts	833	28	805
Total Account 352	110	34	76
Total Transmission	110	34	76
Total Account 391-002	305	90	215
Total General Plant	305	90	215
Grand Total	1,248	152	1,096

(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

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

	Total	2009	2010
	CIPS	CIPS	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 (2)	141	-	141
352 Structures & Improvements	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	-

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

	Total	2009	2010
	CIPS	CIPS	CIPS
Allocation Factor (1)	31.71	31.71	31.71
Total Account 361	620	52	568
Total Account 362	875	-	875
Total Account 365	38	-	38
Total Distribution Accounts	1,533	52	1,481
Total Account 352	204	63	141
Total Transmission	204	63	141
Total Account 391-002	562	166	396
Total General Plant	562	166	396
Grand Total	2,299	281	2,018

(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

AmerenCIPS
Workpaper Supporting Liberty Audit Adjustment
 (\$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	-

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

	Total IPC	2009 IPC	2010 IPC
Allocation Factor (1)	51.07	51.07	51.07
Total Account 361	996	85	913
Total Account 362	1,410	-	1,410
Total Account 365	61	-	61
Total Distribution Accounts	2,467	85	2,384
Total Account 352	636	103	533
Total Transmission	636	103	533
Total Account 391-002	904	265	639
Total General Plant	904	265	639
Grand Total	4,007	453	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

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

	Total Total Capital Expenditure	2009 Capital Expenditure	2010 Capital Expenditure
Allocation Factor (1)	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 (2)	750	-	750
352 Structures & Improvements	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	-

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

	Total Total Capital Expenditure	2009 Capital Expenditure	2010 Capital Expenditure
Allocation Factor (1)	100	100	100
Total Account 361	1,953	165	1,788
Total Account 362	2,760	-	2,760
Total Account 365	120	-	120
Total Distribution Accounts	4,833	165	4,668
Total Account 352	950	200	750
Total Transmission	950	200	750
Total Account 391-002	1,771	521	1,250
Total General Plant	1,771	521	1,250
Grand Total	7,554	886	6,668

(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

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

Line No.	Account	Description	CIPS	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr	State Tax Depr	Fed Tax Depr	State Tax Diff	Fed Tax Diff	State ADIT	Federal ADIT	Total ADIT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1	361	Distribution - Structures & Improvements	620	1.18%	7.22%	53.61%	7	45	332	37	325	3	101	103
2	362	Distribution - Station Equipment	875	1.48%	7.22%	53.61%	13	63	469	50	456	4	142	146
3	365	Distribution - Overhead Conductors & Devices	38	4.31%	7.22%	53.61%	2	3	20	1	19	0	6	6
4	391-002	General Plant - Computer Software/Equipment	562	18.91%	32.00%	66.00%	106	180	371	74	265	5	67	72
5	352	Transmission - Structures & Improvements	204	3.31%	9.50%	66.00%	7	19	135	13	128	1	40	41
6		Total	<u>2,299</u>				<u>135</u>	<u>310</u>	<u>1,327</u>	<u>175</u>	<u>1,192</u>	<u>13</u>	<u>356</u>	<u>369</u>

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

Line No.		AmerenCIPS			Source
		Total Capital	Electric	Gas	
1	Incentive Compensation Per Books	1,215	817	399	WPB-2.3a
2	Incentive Compensation True Up Proforma	(16)	(11)	(5)	
3	2008 Incentive Compensation Payout in 2009	1,199	806	393	WPB-2.3b

PURPOSE OF ADJUSTMENT

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

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

<u>Line No.</u>		<u>CIP</u> (A)	<u>AMS</u> (B)	<u>AMS Activity Allocated to CIP</u> (C)	<u>Total CIPS</u> (D)
1	<u>2008 Activity</u>				
2	Management - EIP & AMIP			15.45%	
3	2008 Accrual	245,001	5,141,089	794,298	1,039,299
4	2007 Payout	195,373	3,595,159	555,452	750,825
5	2007 Accrual Reversal	<u>(275,406)</u>	<u>(4,575,103)</u>	<u>(706,853)</u>	<u>(982,259)</u>
6		164,968	4,161,145	642,897	807,865
7	Contract				
8	2008 Accrual	276,128	288,422	44,561	320,689
9	2007 Payout	95,041	237,304	36,663	131,704
10	2007 Accrual Reversal	<u>(44,989)</u>	<u>-</u>	<u>-</u>	<u>(44,989)</u>
11		326,180	525,726	81,224	407,404
12	<u>2009 Activity</u>				
13	2009 Payout				
14	EIP	-	1,549,108		
15	AMIP	<u>247,938</u>	<u>1,894,558</u>		
16		247,938	3,443,666		
17	AIP	<u>294,087</u>	<u>193,722</u>		
18	Total Payout	<u><u>542,025</u></u>	<u><u>3,637,388</u></u>		

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

Line No.		AmerenCIPS	Percentage Allocated from CIL	Amount Allocated from CIL	Adjusted AmerenCIPS	Percentage Disallowed
1	Executive Incentive Plan (EIP) - Officers	-	34.216%	8,552	8,552	100.0%
2	Executive Incentive Plan (EIP) - Directors & Managers	-	34.216%	11,408	11,408	25.0%
3	Ameren Management Incentive Plan (AMIP)	247,938	34.216%	75,097	323,035	6.1%
4	Ameren Incentive Plan (AIP) - Bargaining Unit	<u>294,087</u>	0.000%	<u>-</u>	<u>294,087</u>	0.0%
5	AmerenCIPS	542,025		95,057	637,082	
			Percentage Allocated to Company (1)		Allocated to AmerenCIPS	Percentage Disallowed
6	Executive Incentive Plan (EIP) - Officers	1,204,348	15.45%		186,072	100.0%
7	Executive Incentive Plan (EIP) - Directors & Managers	344,760	15.45%		53,265	25.0%
8	Ameren Management Incentive Plan (AMIP)	1,894,558	15.45%		292,709	0.00%
9	Ameren Incentive Plan (AIP) - Bargaining Unit	<u>193,722</u>	15.45%		<u>29,930</u>	0.0%
10	Ameren Services (AMS)	3,637,388			561,976	
		4,179,413		95,057	1,199,058	Total Proforma
				67.189%	805,632	Electric
				32.811%	<u>393,426</u>	Gas
					1,199,058	

(1) Percentage based upon allocated Ameren Services 2008 labor

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

Line No.	AmerenCIPS	Percentage Allocated from CIL	Amount Allocated from CIL	Adjusted AmerenCIPS	Percentage Disallowed
NOTES					
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%	9.018%		
CIPS	34.216%	22.989%	11.227%		
IP	46.037%	29.302%	16.735%		
	100.000%	63.020%	36.980%		

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

Line No.		Total Proforma	Electric 67.189%	Gas 32.811%
1	Executive Incentive Plan (EIP) - Officers	(8,552)	(5,746)	(2,806)
2	Executive Incentive Plan (EIP) - Directors & Managers	(2,852)	(1,916)	(936)
3	Ameren Management Incentive Plan (AMIP)	(19,705)	(13,240)	(6,465)
4	Ameren Incentive Plan (AIP) - Bargaining Unit	-	-	-
5	AmerenCIPS	(31,109)	(20,902)	(10,207)
		<hr/>		
		Total Proforma	Electric	Gas
6	Executive Incentive Plan (EIP) - Officers	(186,072)	(125,019)	(61,053)
7	Executive Incentive Plan (EIP) - Directors & Managers	(13,316)	(8,947)	(4,369)
8	Ameren Management Incentive Plan (AMIP)	-	-	-
9	Ameren Incentive Plan (AIP) - Bargaining Unit	-	-	-
10	Ameren Services (AMS)	(199,388)	(133,966)	(65,422)
		<u>(230,497)</u>	<u>(154,868)</u>	<u>(75,629)</u>

(1) Percentage based upon allocated Ameren Services 2008 labor

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

Line No.	Total Proforma	Electric	Gas
		67.189%	32.811%

NOTES

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

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

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

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

Line No.		AmerenCIPS			Source
		Total Capital	Electric	Gas	
1	2008 Incentive Compensation Payout in 2009	1,199	806	393	WPB-2.3b
2	Less Incentive Compensation Based Upon Earnings Proforma	(230)	(155)	(76)	WPB-2.3b
3	Total Incentive Compensation	969	651	318	

PURPOSE OF ADJUSTMENT

To remove incentive compensation based upon earnings.

AmerenCIPS
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	\$ (715)
2	365	Plant - Reserve	\$ 39

PURPOSE OF ADJUSTMENT

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

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

Line No.	Account No.	Title of Plant Function or Ratebase Item	Total Plant Additions Depreciation Pro Forma	Total NESC Rework Depreciation Pro Forma	Total Liberty Audit Depreciation Pro Forma	Total Adjustment to Annualize Book Depreciation Pro Forma	Plant Retirements, Removal, and Salvage Adjustment	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	403	Distribution Reserve	1,821	8	22	391	(10,274)	(8,031)
2	403	General Reserve	101		70	471	(206)	435
3	404	Intangible Reserve	-		-	-	-	-
4		Total	<u>1,922</u>	<u>8</u>	<u>92</u>	<u>862</u>	<u>(10,480)</u>	<u>(7,596)</u>

PURPOSE OF ADJUSTMENT

To adjust depreciation reserve for annualization of existing rates. Depreciation reserve is also adjusted for pro forma plant additions, retirements, removal, and salvage as well as NESC rework, and liberty audit.

AmerenCIPS
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	(6,911)	(9,697)	(328)	118	(16,818)
2		Total	<u>(6,911)</u>	<u>(9,697)</u>	<u>(328)</u>	<u>118</u>	<u>(16,818)</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, liberty audit, and NESC rework.

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

Line No.	Account No. (A)	Description (B)	2005 (C)	2006 (D)	2007 (E)
1		UTILITY PLANT			
	101-106,				
2	114	Utility Plant	\$ 1,920,193	\$ 1,988,832	\$ 2,030,429
3	107	Construction Work in Progress	16,369	10,508	14,830
4		Total Utility Plant	1,936,562	1,999,341	2,045,259
	108, 111,				
5	115	(Less) Accum. Prov. For Depr. Amort. Depl.	(995,501)	(1,042,231)	(1,084,862)
6		Net Utility Plant	941,061	957,110	960,396
	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	941,061	957,110	960,396
11	116	Utility Plant Adjustments	-	-	-
12	117	Gas Stored Underground - Noncurrent	-	-	5,317
13		Total Utility Plant	941,061	957,110	965,713
14		OTHER PROPERTY AND INVESTMENTS			
15	121	Nonutility Property	837	591	591
16	122	(Less) Accum. Prov. For Depr. And Amort.	-	-	-
17	123	Investments in Associated Companies	-	-	-
18	123.1	Investments in Subsidiary Companies	-	-	-
19		Noncurrent Portion of Allowances	-	-	-
20	124	Other Investments	-	-	-
21	125-128	Special Funds	196	1,696	6,799
22	176	Long-Term Portion of Derivative Assets - Hedges	4,409	-	38,005
23		Total Other Property and Investments	5,442	2,287	45,395
24		CURRENT AND ACCRUED ASSETS			
25	131	Cash	206	365	293
26	132-134	Special Deposits	1,932	1,615	1,268
27	135	Working Funds	26	26	1
28	136	Temporary Cash Investments	-	5,702	25,661
29	141	Notes Receivable	-	-	-
30	142	Customer Accounts Receivable	73,915	55,340	64,405
31	143	Other Accounts Receivable	1,049	1,983	2,343
32	144	(Less) Accum. Prov. For Uncollectible Acct. - Credit	(3,682)	(1,557)	(4,674)
33	145	Notes Receivable from Associated Companies	321,658	279,266	231,068
34	146	Accounts Receivable from Associated Companies	28,147	19,152	17,941

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

Line No.	Account No. (A)	Description (B)	2005 (C)	2006 (D)	2007 (E)
35	151	Fuel Stock	280	384	216
36	152	Fuel Stock Expenses Undistributed	-	-	-
37	153	Residuals (Elec) and Extracted Products	-	-	-
38	154	Plant Materials and Operating Supplies	12,506	13,204	13,956
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	1,266	1,115	1,287
45	164.1	Gas Stored Underground - Current	62,505	57,796	52,107
	164.2-				
46	164.3	Liquefied Natural Gas Stored and Held for Processing	-	-	-
47	165	Prepayments	2,077	2,522	2,202
48	166-167	Advances for Gas	-	-	-
49	171	Interest and Dividends Receivable	-	57	845
50	172	Rents Receivable	(3)	1	1
51	173	Accrued Utility Revenues	70,771	42,922	66,454
52	174	Miscellaneous Current and Accrued Assets	-	-	26
53	175	Derivative instrument Assets	-	-	-
54	176	Derivative Instrument Assets - Hedges	12,097	1,736	39,538
55	176	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges	(4,409)	-	(38,005)
56		Total Current and Accrued Assets	<u>580,340</u>	<u>481,631</u>	<u>476,935</u>
57		DEFERRED DEBITS			
58	181	Unamortized Debt Expenses	3,546	4,530	4,115
59	182.1	Extraordinary Property Losses	-	-	-
60	182.2	Unrecovered Plant and Regulatory Study Costs	-	-	-
61	182.3	Other Regulatory Assets	20,841	116,986	84,330
62	183	Prelim. Survey and Investigation Charges (Electric)	-	-	-
	183.1,				
63	183.2	Prelim. Survey and Investigation Charges (Gas)	-	-	-
64	184	Clearing Accounts	(279)	-	-
65	185	Temporary Facilities	-	-	-
66	186	Miscellaneous Deferred Debits	31,911	42,579	41,991
67	187	Def. Losses from Disposition of Utility Plant	-	-	-
68	188	Research, Development and Demonstration Expenditures	-	-	-
69	189	Unamortized Loss on Reacquired Debt	5,343	4,836	4,417

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

Line No.	Account No.	Description	2005	2006	2007
	(A)	(B)	(C)	(D)	(E)
70	190	Accumulated Deferred Income Taxes	34,788	32,488	34,935
71	191	Unrecovered Purchased Gas Costs	7,281	7,221	2,755
72		Total Deferred Debits	<u>103,432</u>	<u>208,639</u>	<u>172,543</u>
73		Total Assets and Other Debits	<u>\$ 1,630,275</u>	<u>\$ 1,649,668</u>	<u>\$ 1,660,586</u>
74		PROPRIETARY CAPITAL			
75	201	Common Stock Issued	\$ 121,282	\$ 121,282	\$ 121,282
76	204	Preferred Stock Issued	50,000	50,000	50,000
77	202, 205	Capital Stock Subscribed	-	-	-
78	203, 206	Stock Liability for Conversion	-	-	-
79	207	Premium on Capital Stock	-	-	-
80	208-211	Other Paid in Capital	68,031	68,797	69,347
81	212	Installments Received on Capital Stock	-	-	-
82	213	(Less) Discount on Capital Stock	-	-	-
83	214	(Less) Capital Stock Expense	-	-	-
	215, 215.1,				
84	216	Retained Earnings	328,466	301,229	275,252
85	216.1	Unappropriated Undistributed Subsidiary Earnings	569	569	569
86	217	(Less) Reacquired Capital Stock	-	-	-
87	219	Accumulated Other Comprehensive Income	952	1,047	(0)
88		Total Proprietary Capital	<u>569,300</u>	<u>542,924</u>	<u>516,450</u>
89		LONG-TERM DEBT			
90	221	Bonds	320,000	361,500	361,500
91	222	(Less) Reacquired Bonds	-	(17,500)	(17,500)
92	223	Advances from Associated Companies	-	-	-
93	224	Other Long-Term Debt	111,100	111,100	111,480
94	225	Unamortized Premium on Long-Term Debt	-	-	-
95	226	(Less) Unamortized Discount on Long-Term Debt	(1,032)	(1,218)	(1,059)
96		Total Long-Term Debt	<u>430,068</u>	<u>453,882</u>	<u>454,421</u>
97		OTHER NONCURRENT LIABILITIES			
98	227	Obligations Under Capital Leases - Noncurrent	-	-	-
99	228.1	Accumulated Provision for Property Insurance	-	-	-
100	228.2	Accumulated Provision for Injuries and Damages	9,814	8,717	10,499
101	228.3	Accumulated Provision for Pensions and Benefits	-	-	-

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

Line No.	Account No. (A)	Description (B)	2005 (C)	2006 (D)	2007 (E)
102	228.4	Accumulated Miscellaneous Operating Provisions	-	-	-
103	229	Accumulated Provision for Rate Refunds	412	2,162	8,966
104		Long-Term Portion of Derivative Instrument Liabilities - Hedges	-	-	-
105	230	Asset Retirement Obligation	1,738	1,840	1,698
106		Total Other Noncurrent Liabilities	<u>11,963</u>	<u>12,720</u>	<u>21,163</u>
107		CURRENT AND ACCRUED LIABILITIES			
108	231	Notes Payable	-	35,000	125,000
109	232	Accounts Payable	31,576	31,998	40,032
110	233	Notes Payable to Associated Companies	68,295	-	-
111	234	Accounts Payable to Associated Companies	65,164	80,973	19,468
112	235	Customer Deposits	9,263	11,379	10,537
113	236	Taxes Accrued	25,961	2,406	7,655
114	237	Interest Accrued	2,227	2,551	4,303
115	238	Dividends Declared	628	628	628
116	239	Matured Long-Term Debt	-	-	-
117	240	Matured Interest	-	-	-
118	241	Tax Collections Payable	1,431	793	855
119	242	Miscellaneous Current and Accrued Liabilities	6,716	7,857	6,715
120	243	Obligations Under Capital Leases - Current	-	-	-
121	244	Derivative Instrument Liabilities	-	-	-
122	245	Derivative Instrument Liabilities - Hedges	-	-	1,123
123			-	-	-
124		Total Current and Accrued Liabilities	<u>211,261</u>	<u>173,585</u>	<u>216,316</u>
125		DEFERRED CREDITS			
126	252	Customer Advances for Construction	4,230	4,926	5,611
127	255	Accumulated Deferred Investment Tax Credits	14,240	12,580	10,939
128	256	Deferred Gains from Disposition of Utility Plant	-	-	-
129	253	Other Deferred Credits	34,320	120,816	93,294
130	254	Other Regulatory Liabilities	28,084	18,404	57,281
131	257	Unamortized Gain on Reacquired Debt	-	-	-
132	281-283	Accumulated Deferred Income Taxes	326,810	309,831	285,111
133		Total Deferred Credits	<u>407,684</u>	<u>466,557</u>	<u>452,235</u>
134		Total Liabilities and Other Credits	<u>\$ 1,630,275</u>	<u>\$ 1,649,668</u>	<u>\$ 1,660,586</u>
			2005 FERC Form No.1	2006 FERC Form No.1	2007 FERC Form No.1

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

Line No.	Account No.	Description	2008
	(A)	(B)	(F)
1		UTILITY PLANT	
	101-106,		
2	114	Utility Plant	\$ 2,107,633
3	107	Construction Work in Progress	12,091
4		Total Utility Plant	<u>2,119,724</u>
	108, 111,		
5	115	(Less) Accum. Prov. For Depr. Amort. Depl.	(1,133,243)
6		Net Utility Plant	<u>986,480</u>
	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	<u>986,480</u>
11	116	Utility Plant Adjustments	-
12	117	Gas Stored Underground - Noncurrent	5,317
13		Total Utility Plant	<u>991,797</u>
14		OTHER PROPERTY AND INVESTMENTS	
15	121	Nonutility Property	591
16	122	(Less) Accum. Prov. For Depr. And Amort.	-
17	123	Investments in Associated Companies	-
18	123.1	Investments in Subsidiary Companies	-
19		Noncurrent Portion of Allowances	-
20	124	Other Investments	-
21	125-128	Special Funds	33,081
22	176	Long-Term Portion of Derivative Assets - Hedges	(0)
23		Total Other Property and Investments	<u>33,672</u>
24		CURRENT AND ACCRUED ASSETS	
25	131	Cash	383
26	132-134	Special Deposits	632
27	135	Working Funds	2
28	136	Temporary Cash Investments	-
29	141	Notes Receivable	-
30	142	Customer Accounts Receivable	84,087
31	143	Other Accounts Receivable	1,087
32	144	(Less) Accum. Prov. For Uncollectible Acct. - Credit	(5,793)
33	145	Notes Receivable from Associated Companies	180,345
34	146	Accounts Receivable from Associated Companies	13,176

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

Line No.	Account No.	Description	2008
	(A)	(B)	(F)
35	151	Fuel Stock	337
36	152	Fuel Stock Expenses Undistributed	-
37	153	Residuals (Elec) and Extracted Products	-
38	154	Plant Materials and Operating Supplies	15,852
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	794
45	164.1	Gas Stored Underground - Current	53,589
	164.2-		
46	164.3	Liquefied Natural Gas Stored and Held for Processing	-
47	165	Prepayments	1,574
48	166-167	Advances for Gas	-
49	171	Interest and Dividends Receivable	1,058
50	172	Rents Receivable	0
51	173	Accrued Utility Revenues	73,991
52	174	Miscellaneous Current and Accrued Assets	908
53	175	Derivative instrument Assets	-
54	176	Derivative Instrument Assets - Hedges	(0)
55	176	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges	0
56		Total Current and Accrued Assets	<u>422,023</u>
57		DEFERRED DEBITS	
58	181	Unamortized Debt Expenses	2,691
59	182.1	Extraordinary Property Losses	-
60	182.2	Unrecovered Plant and Regulatory Study Costs	-
61	182.3	Other Regulatory Assets	171,556
62	183	Prelim. Survey and Investigation Charges (Electric)	-
	183.1,		
63	183.2	Prelim. Survey and Investigation Charges (Gas)	-
64	184	Clearing Accounts	-
65	185	Temporary Facilities	-
66	186	Miscellaneous Deferred Debits	20,162
67	187	Def. Losses from Disposition of Utility Plant	-
68	188	Research, Development and Demonstration Expenditures	-
69	189	Unamortized Loss on Reacquired Debt	4,976

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

Line No.	Account No.	Description	2008
	(A)	(B)	(F)
70	190	Accumulated Deferred Income Taxes	32,092
71	191	Unrecovered Purchased Gas Costs	561
72		Total Deferred Debits	<u>232,039</u>
73		Total Assets and Other Debits	<u>\$ 1,679,531</u>
74		PROPRIETARY CAPITAL	
75	201	Common Stock Issued	\$ 121,282
76	204	Preferred Stock Issued	50,000
77	202, 205	Capital Stock Subscribed	-
78	203, 206	Stock Liability for Conversion	-
79	207	Premium on Capital Stock	-
80	208-211	Other Paid in Capital	69,347
81	212	Installments Received on Capital Stock	-
82	213	(Less) Discount on Capital Stock	-
83	214	(Less) Capital Stock Expense	-
	215,		
	215.1,		
84	216	Retained Earnings	288,048
85	216.1	Unappropriated Undistributed Subsidiary Earnings	-
86	217	(Less) Reacquired Capital Stock	-
87	219	Accumulated Other Comprehensive Income	-
88		Total Proprietary Capital	<u>528,677</u>
89		LONG-TERM DEBT	
90	221	Bonds	311,500
91	222	(Less) Reacquired Bonds	(17,500)
92	223	Advances from Associated Companies	-
93	224	Other Long-Term Debt	111,100
94	225	Unamortized Premium on Long-Term Debt	-
95	226	(Less) Unamortized Discount on Long-Term Debt	(900)
96		Total Long-Term Debt	<u>404,200</u>
97		OTHER NONCURRENT LIABILITIES	
98	227	Obligations Under Capital Leases - Noncurrent	-
99	228.1	Accumulated Provision for Property Insurance	-
100	228.2	Accumulated Provision for Injuries and Damages	16,010
101	228.3	Accumulated Provision for Pensions and Benefits	-

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

Line No.	Account No.	Description	2008
	(A)	(B)	(F)
102	228.4	Accumulated Miscellaneous Operating Provisions	-
103	229	Accumulated Provision for Rate Refunds	19,982
104		Long-Term Portion of Derivative Instrument Liabilities - Hedges	52,994
105	230	Asset Retirement Obligation	1,798
106		Total Other Noncurrent Liabilities	<u>90,783</u>
107		CURRENT AND ACCRUED LIABILITIES	
108	231	Notes Payable	62,270
109	232	Accounts Payable	43,798
110	233	Notes Payable to Associated Companies	44,100
111	234	Accounts Payable to Associated Companies	49,483
112	235	Customer Deposits	11,106
113	236	Taxes Accrued	7,267
114	237	Interest Accrued	3,485
115	238	Dividends Declared	628
116	239	Matured Long-Term Debt	-
117	240	Matured Interest	-
118	241	Tax Collections Payable	1,247
119	242	Miscellaneous Current and Accrued Liabilities	6,114
120	243	Obligations Under Capital Leases - Current	-
121	244	Derivative Instrument Liabilities	-
122	245	Derivative Instrument Liabilities - Hedges	83,569
123			<u>(52,994)</u>
124		Total Current and Accrued Liabilities	<u>260,073</u>
125		DEFERRED CREDITS	
126	252	Customer Advances for Construction	7,597
127	255	Accumulated Deferred Investment Tax Credits	8,938
128	256	Deferred Gains from Disposition of Utility Plant	-
129	253	Other Deferred Credits	106,591
130	254	Other Regulatory Liabilities	(13,390)
131	257	Unamortized Gain on Reacquired Debt	-
132	281-283	Accumulated Deferred Income Taxes	286,062
133		Total Deferred Credits	<u>395,798</u>
134		Total Liabilities and Other Credits	<u>\$ 1,679,531</u>

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

Line No.	Account No.	Title of Plant Function	Sch. A-5a	Sch. B-2.1	Sch. B-2.2	Sch. B-2.3	Sch. B-2.4
			Unadjusted Test Year Electric Distribution Plant in Service	Plant Additions Adjustment	Liberty Audit Adjustment	Incentive Compensation Adjustment	Incentive Compensation Adjustment
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Electric Plant in Service							
Intangible Plant							
1							
2	301	Organization	\$ 30	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents	-	-	-	-	-
4	303	Miscellaneous Intangible Plant	-	-	-	-	-
5		Subtotal - Intangible Plant	<u>30</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Distribution Plant							
6							
7	360	Land and Land Rights	9,001	-	-	-	-
8	361	Structures and Improvements	3,425	145	620	-	-
9	362	Station Equipment	194,488	8,862	875	-	-
10	363	Storage Battery Equipment	-	-	-	-	-
11	364	Poles, Towers and Fixtures	284,546	16,778	-	(11)	(155)
12	365	Overhead Conductors and Devices	285,719	11,134	38	-	-
13	366	Underground Conduit	6,783	-	-	-	-
14	367	Underground Conductors and Devices	146,277	1,174	-	-	-
15	368	Line Transformers	154,654	6,345	-	-	-
16	369	Services	82,371	-	-	-	-
17	370	Meters	47,466	2,336	-	-	-
18	371	Installations on Customers Premises	122	-	-	-	-
19	373	Street Lighting and Signal Systems	42,874	-	-	-	-
20	374	Other Distribution Plant	-	-	-	-	-
21		Subtotal - Distribution Plant	<u>1,257,725</u>	<u>46,774</u>	<u>1,533</u>	<u>(11)</u>	<u>(155)</u>
General Plant							
22							
23	389	Land and Land Rights	1,515	273	-	-	-
24	390	Structures and Improvements	22,077	16	-	-	-
25	391	Office Furniture and Equipment	6,681	328	369	-	-
26	392	Transportation Equipment	27,018	2,997	-	-	-
27	393	Stores Equipment	1,129	490	-	-	-
28	394	Tools, Shop and Garage Equipment	3,005	-	-	-	-
29	395	Laboratory Equipment	2,876	-	-	-	-
30	396	Power Operated Equipment	2,760	-	-	-	-
31	397	Communication Equipment	18,226	550	-	-	-
32	398	Miscellaneous Equipment	15	-	-	-	-

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

Line No.	Account No.	Title of Plant Function	Sch. A-5a 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 Adjustment	Sch. B-2.4 Incentive Compensation Adjustment
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
33	399.1	Other General Plant	(45)	-			
34		Subtotal - General Plant	85,257	4,654	369	-	-
35		Total Electric Plant in Service	<u>1,343,013</u>	<u>51,428</u>	<u>1,902</u>	<u>(11)</u>	<u>(155)</u>
36		Accumulated Reserve for Depreciation					
37	108	Intangible Plant	-				
38	108	Distribution Plant	721,282				
39	108	General Plant	39,221				
40		Total Accumulated Reserve	<u>760,503</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
41		Net Plant	<u>\$ 582,509</u>	<u>\$ 51,428</u>	<u>\$ 1,902</u>	<u>\$ (11)</u>	<u>\$ (155)</u>

AmerenCIPS
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	\$ -	\$ -	\$ -	\$ 30
3	302	Franchises and Consents			-	-
4	303	Miscellaneous Intangible Plant			-	-
5		Subtotal - Intangible Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>30</u>
6		Distribution Plant				
7	360	Land and Land Rights			-	9,001
8	361	Structures and Improvements			765	4,190
9	362	Station Equipment			9,737	204,225
10	363	Storage Battery Equipment			-	-
11	364	Poles, Towers and Fixtures			16,612	301,158
12	365	Overhead Conductors and Devices	(715)		10,457	296,176
13	366	Underground Conduit			-	6,783
14	367	Underground Conductors and Devices			1,174	147,451
15	368	Line Transformers			6,345	160,999
16	369	Services			-	82,371
17	370	Meters			2,336	49,802
18	371	Installations on Customers Premises			-	122
19	373	Street Lighting and Signal Systems			-	42,874
20	374	Other Distribution Plant			-	-
21		Subtotal - Distribution Plant	<u>(715)</u>	<u>-</u>	<u>47,427</u>	<u>1,305,152</u>
22		General Plant				
23	389	Land and Land Rights			273	1,789
24	390	Structures and Improvements			16	22,093
25	391	Office Furniture and Equipment			697	7,378
26	392	Transportation Equipment			2,997	30,015
27	393	Stores Equipment			490	1,620
28	394	Tools, Shop and Garage Equipment			-	3,005
29	395	Laboratory Equipment			-	2,876
30	396	Power Operated Equipment			-	2,760
31	397	Communication Equipment			550	18,776
32	398	Miscellaneous Equipment			-	15

AmerenCIPS
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)
33	399.1	Other General Plant			-	(45)
34		Subtotal - General Plant	-	-	5,024	90,281
35		Total Electric Plant in Service	(715)	-	52,450	1,395,463
36		Accumulated Reserve for Depreciation				
37	108	Intangible Plant		-	-	-
38	108	Distribution Plant		(8,031)	(8,031)	713,251
39	108	General Plant		435	435	39,656
40		Total Accumulated Reserve	-	(7,596)	(7,596)	752,907
41		Net Plant	<u>\$ (715)</u>	<u>\$ 7,596</u>	<u>\$ 60,046</u>	<u>\$ 642,556</u>

AmerenCIPS (including AmerenUE Illinois)
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

Line No.	Account No.	Title of Plant Function	Calendar Year 2005				Plant Balances as of December 31, 2005 (G)
			Plant Balances as of December 31, 2004 (C)	Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)	
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Electric Intangible Plant					
2	301	Organization	\$ 51	\$ -	\$ -	\$ -	\$ 51
3	302	Franchises and Consents	-	-	-	-	-
4	303	Miscellaneous Intangible Plant	-	-	-	-	-
5		Subtotal - Electric Intangible Plant	<u>51</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>51</u>
		Electric Production Plant					
		Electric Steam Production Plant					
11	310	Land and Land Rights	-	-	-	-	-
12	311	Structures and Improvements	-	-	-	-	-
13	312	Boiler Plant Equipment	-	-	-	-	-
14	313	Engines and Engine Driven Generators	-	-	-	-	-
15	314	Turbogenerator Units	-	-	-	-	-
16	315	Accessory Electric Equipment	-	-	-	-	-
17	316	Miscellaneous Power Plant Equipment	-	-	-	-	-
18	317	Asset Retirement Costs for Steam Production	-	-	-	-	-
		Subtotal -Electric Steam Production Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6		Other Electric Production Plant					
7	340	Land and Land Rights	-	-	-	-	-
8	341	Structures and Improvements	-	-	-	-	-
9	342	Fuel Holders, Products and Accessories	-	-	-	-	-
10	343	Prime Movers	-	-	-	-	-
11	344	Generators	-	-	-	-	-
12	345	Accessory Electric Equipment	-	-	-	-	-
13	346	Miscellaneous Power Plant Equipment	-	-	-	-	-
14		Subtotal - Other Electric Production Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
15		Electric Transmission Plant					
16	350	Land and Land Rights	17,540	51	-	2,584	20,175
17	352	Structures and Improvements	1,076	-	-	1,662	2,739
18	353	Station Equipment	90,897	(1,285)	796	42,896	131,713
19	354	Towers and Fixtures	13,610	-	110	13,081	26,581
20	355	Poles and Fixtures	49,002	1,303	77	7,215	57,443

AmerenCIPS (including AmerenUE Illinois)
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2006			Plant Balances as of December 31, 2006 (K)
			Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)	
		Electric Intangible Plant				
1		Electric Intangible Plant				
2	301	Organization	\$ -	\$ -	\$ -	\$ 51
3	302	Franchises and Consents	-	-	-	-
4	303	Miscellaneous Intangible Plant	-	-	-	-
5		Subtotal - Electric Intangible Plant	-	-	-	51
		Electric Production Plant				
		Electric Steam Production Plant				
11	310	Land and Land Rights	-	-	-	-
12	311	Structures and Improvements	-	-	-	-
13	312	Boiler Plant Equipment	-	-	-	-
14	313	Engines and Engine Driven Generators	-	-	-	-
15	314	Turbogenerator Units	-	-	-	-
16	315	Accessory Electric Equipment	-	-	-	-
17	316	Miscellaneous Power Plant Equipment	-	-	-	-
18	317	Asset Retirement Costs for Steam Production	-	-	-	-
		Subtotal - Electric Steam Production 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	Miscellaneous Power Plant Equipment	-	-	-	-
14		Subtotal - Other Electric Production Plant	-	-	-	-
15		Electric Transmission Plant				
16	350	Land and Land Rights	(51)	-	-	20,124
17	352	Structures and Improvements	-	-	-	2,739
18	353	Station Equipment	3,810	93	-	135,430
19	354	Towers and Fixtures	199	-	-	26,780
20	355	Poles and Fixtures	5,936	113	-	63,267

AmerenCIPS (including AmerenUE Illinois)
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2007			Plant Balances as of December 31, 2007 (O)
			Gross Additions During the Year (L)	Retirements During the Year (M)	Transfers During the Year (N)	
1		Electric Intangible Plant				
2	301	Organization	\$ -	\$ -	\$ -	\$ 51
3	302	Franchises and Consents	-	-	-	-
4	303	Miscellaneous Intangible Plant	-	-	-	-
5		Subtotal - Electric Intangible Plant	-	-	-	51
		Electric Production Plant				
		Electric Steam Production Plant				
11	310	Land and Land Rights	-	-	-	-
12	311	Structures and Improvements	-	-	-	-
13	312	Boiler Plant Equipment	-	-	-	-
14	313	Engines and Engine Driven Generators	-	-	-	-
15	314	Turbogenerator Units	-	-	-	-
16	315	Accessory Electric Equipment	-	-	-	-
17	316	Miscellaneous Power Plant Equipment	-	-	-	-
18	317	Asset Retirement Costs for Steam Production	-	-	-	-
		Subtotal - Electric Steam Production 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	Miscellaneous Power Plant Equipment	-	-	-	-
14		Subtotal - Other Electric Production Plant	-	-	-	-
15		Electric Transmission Plant				
16	350	Land and Land Rights	256	-	-	20,380
17	352	Structures and Improvements	-	-	-	2,739
18	353	Station Equipment	5,204	6	-	140,628
19	354	Towers and Fixtures	(1,731)	-	-	25,048
20	355	Poles and Fixtures	2,133	-	-	65,400

AmerenCIPS (including AmerenUE Illinois)
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

Line No.	Account No.	Title of Plant Function	Calendar Year 2008			
			Gross Additions During the Year (P)	Retirements During the Year (Q)	Transfers During the Year (R)	Plant Balances as of June 30, 2008 (S)
		Electric Intangible Plant				
1		Electric Intangible Plant				
2	301	Organization	\$ -	\$ -	\$ -	\$ 51
3	302	Franchises and Consents	-	-	-	-
4	303	Miscellaneous Intangible Plant	-	-	-	-
5		Subtotal - Electric Intangible Plant	-	-	-	51
		Electric Production Plant				
		Electric Steam Production Plant				
11	310	Land and Land Rights	-	-	-	-
12	311	Structures and Improvements	-	-	-	-
13	312	Boiler Plant Equipment	-	-	-	-
14	313	Engines and Engine Driven Generators	-	-	-	-
15	314	Turbogenerator Units	-	-	-	-
16	315	Accessory Electric Equipment	-	-	-	-
17	316	Miscellaneous Power Plant Equipment	-	-	-	-
18	317	Asset Retirement Costs for Steam Production	-	-	-	-
		Subtotal - Electric Steam Production 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	Miscellaneous Power Plant Equipment	-	-	-	-
14		Subtotal - Other Electric Production Plant	-	-	-	-
15		Electric Transmission Plant				
16	350	Land and Land Rights	(214)	-	-	20,166
17	352	Structures and Improvements	-	-	-	2,739
18	353	Station Equipment	3,965	780	(10)	143,804
19	354	Towers and Fixtures	(1)	(110)	-	25,158
20	355	Poles and Fixtures	3,912	114	-	69,198

AmerenCIPS (including AmerenUE Illinois)
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

Line No.	Account No.	Title of Plant Function	Calendar Year 2005				Plant Balances as of December 31, 2005 (G)
			Plant Balances as of December 31, 2004 (C)	Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
21	356	Overhead Conductors and Devices	69,321	448	32	10,778	80,515
22	357	Underground Conduit	-	-	-	-	-
23	358	Underground Conductors and Devices	-	-	-	-	-
24	359	Roads and Trails	-	-	-	62	62
25		Subtotal - Electric Transmission Plant	<u>241,446</u>	<u>517</u>	<u>1,015</u>	<u>78,280</u>	<u>319,228</u>
26		Electric Distribution Plant					
27	360	Land and Land Rights	8,381	(119)	-	556	8,818
28	361	Structures and Improvements	3,131	(243)	1	520	3,407
29	362	Station Equipment	173,039	(7,567)	229	19,191	184,434
30	363	Storage Battery Equipment	-	-	-	-	-
31	364	Poles, Towers, and Fixtures	240,917	(26,002)	975	38,923	252,862
32	365	Overhead Conductors and Devices	246,536	(34,593)	1,934	45,119	255,128
33	366	Underground Conduit	5,118	(1,701)	243	2,412	5,586
34	367	Underground Conductors and Devices	122,707	(6,195)	430	12,294	128,377
35	368	Line Transformers	139,870	(11,014)	719	13,869	142,006
36	369	Services	64,313	(11,264)	449	14,507	67,107
37	370	Meters	44,880	(4,734)	5,712	7,182	41,615
38	371	Installations on Customer Premises	119	(119)	-	119	119
39	372	Leased Property on Customer Premises	-	-	-	-	-
40	373	Street Lighting and Signal Systems	39,577	(8,142)	921	9,923	40,438
41	374	Asset Retirement Costs for Distribution Plant	-	142	-	-	142
42		Subtotal - Electric Distribution Plant	<u>1,088,587</u>	<u>(111,551)</u>	<u>11,612</u>	<u>164,615</u>	<u>1,130,038</u>
43		Electric General Plant					
44	389	Land and Land Rights	2,218	(59)	3	164	2,319
45	390	Structures and Improvements	29,719	(1,903)	70	3,196	30,941
46	391	Office Furniture and Equipment	27,098	81	13,790	599	13,988
47	392	Transportation Equipment	36,484	64	1,876	3,568	38,240
48	393	Stores Equipment	1,532	(36)	16	72	1,552
49	394	Tools, Shop and Garage Equipment	4,057	(92)	522	328	3,771
50	395	Laboratory Equipment	4,092	127	-	14	4,232
51	396	Power Operated Equipment	5,011	56	96	289	5,261
52	397	Communication Equipment	30,826	(564)	9,032	4,590	25,819
53	398	Miscellaneous Equipment	3	-	-	-	3

AmerenCIPS (including AmerenUE Illinois)
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

Line No.	Account No.	Title of Plant Function	Calendar Year 2006			
			Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2006
	(A)	(B)	(H)	(I)	(J)	(K)
21	356	Overhead Conductors and Devices	9,014	688	-	88,841
22	357	Underground Conduit	-	-	-	-
23	358	Underground Conductors and Devices	-	-	-	-
24	359	Roads and Trails	-	-	-	62
25		Subtotal - Electric Transmission Plant	<u>18,908</u>	<u>893</u>	<u>-</u>	<u>337,243</u>
26		Electric Distribution Plant				
27	360	Land and Land Rights	421	1	-	9,238
28	361	Structures and Improvements	-	-	-	3,407
29	362	Station Equipment	2,166	185	-	186,414
30	363	Storage Battery Equipment	-	-	-	-
31	364	Poles, Towers, and Fixtures	11,234	753	-	263,343
32	365	Overhead Conductors and Devices	13,327	1,821	-	266,633
33	366	Underground Conduit	576	106	-	6,056
34	367	Underground Conductors and Devices	6,901	447	-	134,831
35	368	Line Transformers	4,034	674	-	145,367
36	369	Services	6,648	378	-	73,376
37	370	Meters	1,348	357	-	42,606
38	371	Installations on Customer Premises	-	-	-	119
39	372	Leased Property on Customer Premises	-	-	-	-
40	373	Street Lighting and Signal Systems	2,212	1,116	-	41,534
41	374	Asset Retirement Costs for Distribution Plant	-	-	-	142
42		Subtotal - Electric Distribution Plant	<u>48,867</u>	<u>5,838</u>	<u>-</u>	<u>1,173,067</u>
43		Electric General Plant				
44	389	Land and Land Rights	0	-	-	2,320
45	390	Structures and Improvements	1,998	232	-	32,707
46	391	Office Furniture and Equipment	(52)	1,646	-	12,289
47	392	Transportation Equipment	4,119	3,156	-	39,203
48	393	Stores Equipment	71	3	-	1,620
49	394	Tools, Shop and Garage Equipment	239	29	-	3,981
50	395	Laboratory Equipment	84	-	-	4,316
51	396	Power Operated Equipment	836	520	-	5,576
52	397	Communication Equipment	517	1,118	-	25,219
53	398	Miscellaneous Equipment	12	-	-	15

AmerenCIPS (including AmerenUE Illinois)
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

Line No.	Account No.	Title of Plant Function	Calendar Year 2007			
			Gross Additions During the Year (L)	Retirements During the Year (M)	Transfers During the Year (N)	Plant Balances as of December 31, 2007 (O)
21	356	Overhead Conductors and Devices	387	0	-	89,228
22	357	Underground Conduit	-	-	-	-
23	358	Underground Conductors and Devices	-	-	-	-
24	359	Roads and Trails	-	-	-	62
25		Subtotal - Electric Transmission Plant	<u>6,248</u>	<u>6</u>	<u>-</u>	<u>343,485</u>
26		Electric Distribution Plant				
27	360	Land and Land Rights	79	6	-	9,312
28	361	Structures and Improvements	4	-	-	3,411
29	362	Station Equipment	3,584	75	-	189,922
30	363	Storage Battery Equipment	-	-	-	-
31	364	Poles, Towers, and Fixtures	10,723	1,406	-	272,660
32	365	Overhead Conductors and Devices	9,761	2,524	-	273,870
33	366	Underground Conduit	74	48	-	6,082
34	367	Underground Conductors and Devices	6,980	399	-	141,412
35	368	Line Transformers	4,349	461	-	149,254
36	369	Services	5,183	354	-	78,206
37	370	Meters	5,075	1,605	-	46,076
38	371	Installations on Customer Premises	-	-	-	119
39	372	Leased Property on Customer Premises	-	-	-	-
40	373	Street Lighting and Signal Systems	1,722	1,014	-	42,243
41	374	Asset Retirement Costs for Distribution Plant	-	-	-	142
42		Subtotal - Electric Distribution Plant	<u>47,534</u>	<u>7,892</u>	<u>-</u>	<u>1,212,710</u>
43		Electric General Plant				
44	389	Land and Land Rights	-	5	-	2,315
45	390	Structures and Improvements	590	230	-	33,067
46	391	Office Furniture and Equipment	605	2,396	-	10,498
47	392	Transportation Equipment	4,954	4,998	-	39,159
48	393	Stores Equipment	8	20	-	1,608
49	394	Tools, Shop and Garage Equipment	506	90	-	4,396
50	395	Laboratory Equipment	6	-	-	4,322
51	396	Power Operated Equipment	(1,130)	411	-	4,035
52	397	Communication Equipment	1,377	1,307	-	25,289
53	398	Miscellaneous Equipment	7	-	-	22

AmerenCIPS (including AmerenUE Illinois)
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

Line No.	Account No.	Title of Plant Function	Calendar Year 2008			
			Gross Additions During the Year (P)	Retirements During the Year (Q)	Transfers During the Year (R)	Plant Balances as of June 30, 2008 (S)
21	356	Overhead Conductors and Devices	4,030	105	-	93,153
22	357	Underground Conduit	-	-	-	-
23	358	Underground Conductors and Devices	-	-	-	-
24	359	Roads and Trails	-	-	-	62
25		Subtotal - Electric Transmission Plant	<u>11,694</u>	<u>889</u>	<u>(10)</u>	<u>354,280</u>
26		Electric Distribution Plant				
27	360	Land and Land Rights	65	0	(376)	9,001
28	361	Structures and Improvements	15	1	-	3,425
29	362	Station Equipment	5,724	1,159	-	194,488
30	363	Storage Battery Equipment	-	-	-	-
31	364	Poles, Towers, and Fixtures	12,888	1,002	-	284,546
32	365	Overhead Conductors and Devices	14,199	2,350	-	285,719
33	366	Underground Conduit	761	59	-	6,783
34	367	Underground Conductors and Devices	5,681	816	-	146,277
35	368	Line Transformers	4,423	547	1,524	154,654
36	369	Services	4,505	341	-	82,371
37	370	Meters	4,589	2,003	(1,196)	47,466
38	371	Installations on Customer Premises	3	-	-	122
39	372	Leased Property on Customer Premises	-	-	-	-
40	373	Street Lighting and Signal Systems	1,671	1,182	-	42,732
41	374	Asset Retirement Costs for Distribution Plant	-	-	-	142
42		Subtotal - Electric Distribution Plant	<u>54,524</u>	<u>9,461</u>	<u>(48)</u>	<u>1,257,725</u>
43		Electric General Plant				
44	389	Land and Land Rights	-	-	-	2,315
45	390	Structures and Improvements	875	202	(14)	33,726
46	391	Office Furniture and Equipment	473	780	15	10,206
47	392	Transportation Equipment	4,881	2,790	25	41,274
48	393	Stores Equipment	153	36	-	1,725
49	394	Tools, Shop and Garage Equipment	257	72	9	4,590
50	395	Laboratory Equipment	84	-	(12)	4,394
51	396	Power Operated Equipment	616	370	(65)	4,216
52	397	Communication Equipment	3,413	862	3	27,844
53	398	Miscellaneous Equipment	(0)	-	-	22

AmerenCIPS (including AmerenUE Illinois)
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

Line No.	Account No.	Title of Plant Function	Calendar Year 2005				Plant Balances as of December 31, 2005 (G)
			Plant Balances as of December 31, 2004 (C)	Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)	
(A)	(A)	(B)	(C)	(D)	(E)	(F)	(G)
54	399	Other Tangible Property	-	(3)	(3)	-	-
55	399.1	Asset Retirement Cost for General Plant	-	182	-	-	182
56		Subtotal - Electric General Plant	<u>141,040</u>	<u>(2,149)</u>	<u>25,403</u>	<u>12,821</u>	<u>126,309</u>
57		Total Electric Plant in Service	<u>\$ 1,471,123</u>	<u>\$ (113,182)</u>	<u>\$ 38,030</u>	<u>\$ 255,715</u>	<u>\$ 1,575,626</u>

AmerenCIPS (including AmerenUE Illinois)
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2006			Plant Balances as of December 31, 2006 (K)
			Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)	
54	399	Other Tangible Property	-	-	-	-
55	399.1	Asset Retirement Cost for General Plant	-	-	-	182
56		Subtotal - Electric General Plant	<u>7,824</u>	<u>6,705</u>	<u>-</u>	<u>127,428</u>
57		Total Electric Plant in Service	<u>\$ 75,599</u>	<u>\$ 13,436</u>	<u>\$ -</u>	<u>\$ 1,637,789</u>

AmerenCIPS (including AmerenUE Illinois)
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 Year	Retirements During the Year	Transfers During the Year	
	(A)	(B)	(L)	(M)	(N)	(O)
54	399	Other Tangible Property	-	-	-	-
55	399.1	Asset Retirement Cost for General Plant	(251)	-	-	(69)
56		Subtotal - Electric General Plant	6,672	9,456	-	124,644
57		Total Electric Plant in Service	<u>\$ 60,455</u>	<u>\$ 17,354</u>	<u>\$ -</u>	<u>\$ 1,680,890</u>

AmerenCIPS (including AmerenUE Illinois)
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

Line No.	Account No.	Title of Plant Function	Calendar Year 2008			
			Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of June 30, 2008
	(A)	(B)	(P)	(Q)	(R)	(S)
54	399	Other Tangible Property	-	-	-	-
55	399.1	Asset Retirement Cost for General Plant	-	-	-	(69)
56		Subtotal - Electric General Plant	10,751	5,112	(40)	130,243
57		Total Electric Plant in Service	\$ 76,969	\$ 15,461	\$ (98)	1,742,299

AmerenCIPS
Workpaper Supporting Electric Plant Balances, 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		
				Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)
1		Electric Intangible Plant				
2	301	Organization	\$ 51	\$ -	\$ -	\$ -
3	302	Franchises and Consents	-			
4	303	Miscellaneous Intangible Plant	-			
5		Subtotal - Electric Intangible Plant	51	-	-	-
6		Electric Production Plant				
7		Steam Production Plant				
8	310	Land and Land Rights	-			
9	311	Structures and Improvements	-			
10	312	Boiler Plant Equipment	-			
11	313	Engines and Engine Driven Generators	-			
12	314	Turbogenerator Units	-			
13	315	Accessory Electric Equipment	-			
14	316	Miscellaneous Power Plant Equipment	-			
15	317	Asset Retirement Costs for Steam Production	-			
16		Subtotal - Steam Production Plant	-	-	-	-
17		Other Production Plant				
18	340	Land and Land Rights	-			
19	341	Structures and Improvements	-			
20	342	Fuel Holders, Products and Accessories	-			
21	343	Prime Movers	-			
22	344	Generators	-			
23	345	Accessory Electric Equipment	-			
24	346	Miscellaneous Power Plant Equipment	-			
25		Subtotal - Other Production Plant	-	-	-	-
26		Electric Transmission Plant				
27	350	Land and Land Rights	17,540	51	-	2,584
28	352	Structures and Improvements	1,076	-	-	1,662
29	353	Station Equipment	90,897	(1,285)	796	42,896
30	354	Towers and Fixtures	13,610	-	110	13,081
31	355	Poles and Fixtures	49,002	1,303	77	7,215

AmerenCIPS
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
(\$000s)

Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2005 (G)	Calendar Year 2006		
				Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)
1		Electric Intangible Plant				
2	301	Organization	\$ 51	\$ -	\$ -	\$ -
3	302	Franchises and Consents	-			
4	303	Miscellaneous Intangible Plant	-			
5		Subtotal - Electric Intangible Plant	51	-	-	-
6		Electric Production Plant				
7		Steam Production Plant				
8	310	Land and Land Rights	-			
9	311	Structures and Improvements	-			
10	312	Boiler Plant Equipment	-			
11	313	Engines and Engine Driven Generators	-			
12	314	Turbogenerator Units	-			
13	315	Accessory Electric Equipment	-			
14	316	Miscellaneous Power Plant Equipment	-			
15	317	Asset Retirement Costs for Steam Production	-			
16		Subtotal - Steam Production Plant	-	-	-	-
17		Other Production Plant				
18	340	Land and Land Rights	-			
19	341	Structures and Improvements	-			
20	342	Fuel Holders, Products and Accessories	-			
21	343	Prime Movers	-			
22	344	Generators	-			
23	345	Accessory Electric Equipment	-			
24	346	Miscellaneous Power Plant Equipment	-			
25		Subtotal - Other Production Plant	-	-	-	-
26		Electric Transmission Plant				
27	350	Land and Land Rights	20,175	(51)	-	
28	352	Structures and Improvements	2,739	-	-	
29	353	Station Equipment	131,713	3,810	93	
30	354	Towers and Fixtures	26,581	199	-	
31	355	Poles and Fixtures	57,443	5,936	113	

AmerenCIPS
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
(\$000s)

Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2006 (K)	Calendar Year 2007		
				Gross Additions During the Year (L)	Retirements During the Year (M)	Transfers During the Year (N)
1		Electric Intangible Plant				
2	301	Organization	\$ 51	\$ -	\$ -	\$ -
3	302	Franchises and Consents	-	-	-	-
4	303	Miscellaneous Intangible Plant	-	-	-	-
5		Subtotal - Electric Intangible Plant	51	-	-	-
6		Electric Production Plant				
7		Steam Production Plant				
8	310	Land and Land Rights	-	-	-	-
9	311	Structures and Improvements	-	-	-	-
10	312	Boiler Plant Equipment	-	-	-	-
11	313	Engines and Engine Driven Generators	-	-	-	-
12	314	Turbogenerator Units	-	-	-	-
13	315	Accessory Electric Equipment	-	-	-	-
14	316	Miscellaneous Power Plant Equipment	-	-	-	-
15	317	Asset Retirement Costs for Steam Production	-	-	-	-
16		Subtotal - Steam Production Plant	-	-	-	-
17		Other Production Plant				
18	340	Land and Land Rights	-	-	-	-
19	341	Structures and Improvements	-	-	-	-
20	342	Fuel Holders, Products and Accessories	-	-	-	-
21	343	Prime Movers	-	-	-	-
22	344	Generators	-	-	-	-
23	345	Accessory Electric Equipment	-	-	-	-
24	346	Miscellaneous Power Plant Equipment	-	-	-	-
25		Subtotal - Other Production Plant	-	-	-	-
26		Electric Transmission Plant				
27	350	Land and Land Rights	20,124	256	-	-
28	352	Structures and Improvements	2,739	-	-	-
29	353	Station Equipment	135,430	5,204	6	-
30	354	Towers and Fixtures	26,780	(1,731)	-	-
31	355	Poles and Fixtures	63,267	2,133	-	-

AmerenCIPS
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2007 (O)	Calendar Year 2008			Plant Balances as of June 30, 2008 (S)
				Gross Additions During the Year (P)	Retirements During the Year (Q)	Transfers During the Year (R)	
1		Electric Intangible Plant					
2	301	Organization	\$ 51				\$ 51
3	302	Franchises and Consents	-				-
4	303	Miscellaneous Intangible Plant	-				-
5		Subtotal - Electric Intangible Plant	51	-	-	-	51
6		Electric Production Plant					
7		Steam Production Plant					
8	310	Land and Land Rights	-				-
9	311	Structures and Improvements	-				-
10	312	Boiler Plant Equipment	-				-
11	313	Engines and Engine Driven Generators	-				-
12	314	Turbogenerator Units	-				-
13	315	Accessory Electric Equipment	-				-
14	316	Miscellaneous Power Plant Equipment	-				-
15	317	Asset Retirement Costs for Steam Production	-				-
16		Subtotal - Steam Production Plant	-	-	-	-	-
17		Other Production Plant					
18	340	Land and Land Rights	-				-
19	341	Structures and Improvements	-				-
20	342	Fuel Holders, Products and Accessories	-				-
21	343	Prime Movers	-				-
22	344	Generators	-				-
23	345	Accessory Electric Equipment	-				-
24	346	Miscellaneous Power Plant Equipment	-				-
25		Subtotal - Other Production Plant	-	-	-	-	-
26		Electric Transmission Plant					
27	350	Land and Land Rights	20,380	(214)			20,166
28	352	Structures and Improvements	2,739				2,739
29	353	Station Equipment	140,628	3,965	780	(10)	143,804
30	354	Towers and Fixtures	25,048	(1)	(110)		25,158
31	355	Poles and Fixtures	65,400	3,912	114		69,198

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Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005		
				Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)
32	356	Overhead Conductors and Devices	69,321	448	32	10,778
33	357	Underground Conduit	-	-	-	-
34	358	Underground Conductors and Devices	-	-	-	-
35	359	Roads and Trails	-	-	-	62
36		Subtotal - Electric Transmission Plant	<u>241,446</u>	<u>517</u>	<u>1,015</u>	<u>78,280</u>
37		Electric Distribution Plant				
38	360	Land and Land Rights	8,209	54	-	556
39	361	Structures and Improvements	2,888	-	1	520
40	362	Station Equipment	161,827	3,645	229	19,191
41	363	Storage Battery Equipment	-	-	-	-
42	364	Poles, Towers, and Fixtures	204,786	10,091	938	38,923
43	365	Overhead Conductors and Devices	203,480	8,407	1,878	45,119
44	366	Underground Conduit	2,735	682	242	2,412
45	367	Underground Conductors and Devices	110,551	5,952	421	12,294
46	368	Line Transformers	125,991	2,865	719	13,869
47	369	Services	49,954	3,090	444	14,507
48	370	Meters	37,663	2,483	5,712	7,182
49	371	Installations on Customer Premises	-	-	-	119
50	372	Leased Property on Customer Premises	-	-	-	-
51	373	Street Lighting and Signal Systems	29,700	1,711	896	9,923
52	374	Asset Retirement Costs for Distribution Plant	-	142	-	-
53		Subtotal - Electric Distribution Plant	<u>937,783</u>	<u>39,121</u>	<u>11,480</u>	<u>164,615</u>
54		Electric General Plant				
55	389	Land and Land Rights	2,153	6	3	164
56	390	Structures and Improvements	27,730	86	70	3,196
57	391	Office Furniture and Equipment	26,840	339	13,790	599
58	392	Transportation Equipment	32,916	3,632	1,876	3,568
59	393	Stores Equipment	1,486	10	16	72
60	394	Tools, Shop and Garage Equipment	3,855	110	522	328
61	395	Laboratory Equipment	4,092	127	-	14
62	396	Power Operated Equipment	4,722	345	96	289
63	397	Communication Equipment	29,625	635	9,032	4,590
64	398	Miscellaneous Equipment	3	-	-	-

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Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2005 (G)	Calendar Year 2006		
				Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)
32	356	Overhead Conductors and Devices	80,515	9,014	688	
33	357	Underground Conduit	-	-	-	
34	358	Underground Conductors and Devices	-	-	-	
35	359	Roads and Trails	62	-	-	
36		Subtotal - Electric Transmission Plant	<u>319,228</u>	<u>18,908</u>	<u>893</u>	<u>-</u>
37		Electric Distribution Plant				
38	360	Land and Land Rights	8,818	421	1	
39	361	Structures and Improvements	3,407	-	-	
40	362	Station Equipment	184,434	2,166	185	
41	363	Storage Battery Equipment	-	-	-	
42	364	Poles, Towers, and Fixtures	252,862	11,234	753	
43	365	Overhead Conductors and Devices	255,128	13,327	1,821	
44	366	Underground Conduit	5,586	576	106	
45	367	Underground Conductors and Devices	128,377	6,901	447	
46	368	Line Transformers	142,006	4,034	674	
47	369	Services	67,107	6,648	378	
48	370	Meters	41,615	1,348	357	
49	371	Installations on Customer Premises	119	-	-	
50	372	Leased Property on Customer Premises	-	-	-	
51	373	Street Lighting and Signal Systems	40,438	2,212	1,116	
52	374	Asset Retirement Costs for Distribution Plant	142	-	-	
53		Subtotal - Electric Distribution Plant	<u>1,130,038</u>	<u>48,867</u>	<u>5,838</u>	<u>-</u>
54		Electric General Plant				
55	389	Land and Land Rights	2,319	0	-	
56	390	Structures and Improvements	30,941	1,998	232	
57	391	Office Furniture and Equipment	13,988	(52)	1,646	
58	392	Transportation Equipment	38,240	4,119	3,156	
59	393	Stores Equipment	1,552	71	3	
60	394	Tools, Shop and Garage Equipment	3,771	239	29	
61	395	Laboratory Equipment	4,232	84	-	
62	396	Power Operated Equipment	5,261	836	520	
63	397	Communication Equipment	25,819	517	1,118	
64	398	Miscellaneous Equipment	3	12	-	

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Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2006 (K)	Calendar Year 2007		
				Gross Additions During the Year (L)	Retirements During the Year (M)	Transfers During the Year (N)
32	356	Overhead Conductors and Devices	88,841	387	0	-
33	357	Underground Conduit	-	-	-	-
34	358	Underground Conductors and Devices	-	-	-	-
35	359	Roads and Trails	62	-	-	-
36		Subtotal - Electric Transmission Plant	<u>337,243</u>	<u>6,248</u>	<u>6</u>	<u>-</u>
37		Electric Distribution Plant				
38	360	Land and Land Rights	9,238	79	6	-
39	361	Structures and Improvements	3,407	4	-	-
40	362	Station Equipment	186,414	3,584	75	-
41	363	Storage Battery Equipment	-	-	-	-
42	364	Poles, Towers, and Fixtures	263,343	10,723	1,406	-
43	365	Overhead Conductors and Devices	266,633	9,761	2,524	-
44	366	Underground Conduit	6,056	74	48	-
45	367	Underground Conductors and Devices	134,831	6,980	399	-
46	368	Line Transformers	145,367	4,349	461	-
47	369	Services	73,376	5,183	354	-
48	370	Meters	42,606	5,075	1,605	-
49	371	Installations on Customer Premises	119	-	-	-
50	372	Leased Property on Customer Premises	-	-	-	-
51	373	Street Lighting and Signal Systems	41,534	1,722	1,014	-
52	374	Asset Retirement Costs for Distribution Plant	142	-	-	-
53		Subtotal - Electric Distribution Plant	<u>1,173,067</u>	<u>47,534</u>	<u>7,892</u>	<u>-</u>
54		Electric General Plant				
55	389	Land and Land Rights	2,320	-	5	-
56	390	Structures and Improvements	32,707	590	230	-
57	391	Office Furniture and Equipment	12,289	605	2,396	-
58	392	Transportation Equipment	39,203	4,954	4,998	-
59	393	Stores Equipment	1,620	8	20	-
60	394	Tools, Shop and Garage Equipment	3,981	506	90	-
61	395	Laboratory Equipment	4,316	6	-	-
62	396	Power Operated Equipment	5,576	(1,130)	411	-
63	397	Communication Equipment	25,219	1,377	1,307	-
64	398	Miscellaneous Equipment	15	7	-	-

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Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2007 (O)	Calendar Year 2008			Plant Balances as of June 30, 2008 (S)
				Gross Additions During the Year (P)	Retirements During the Year (Q)	Transfers During the Year (R)	
32	356	Overhead Conductors and Devices	89,228	4,030	105		93,153
33	357	Underground Conduit	-				-
34	358	Underground Conductors and Devices	-				-
35	359	Roads and Trails	62				62
36		Subtotal - Electric Transmission Plant	<u>343,485</u>	<u>11,694</u>	<u>889</u>	<u>(10)</u>	<u>354,280</u>
37		Electric Distribution Plant					
38	360	Land and Land Rights	9,312	65	0	(376)	9,001
39	361	Structures and Improvements	3,411	15	1		3,425
40	362	Station Equipment	189,922	5,724	1,159		194,488
41	363	Storage Battery Equipment	-				-
42	364	Poles, Towers, and Fixtures	272,660	12,888	1,002		284,546
43	365	Overhead Conductors and Devices	273,870	14,199	2,350		285,719
44	366	Underground Conduit	6,082	761	59		6,783
45	367	Underground Conductors and Devices	141,412	5,681	816		146,277
46	368	Line Transformers	149,254	4,423	547	1,524	154,654
47	369	Services	78,206	4,505	341		82,371
48	370	Meters	46,076	4,589	2,003	(1,196)	47,466
49	371	Installations on Customer Premises	119	3			122
50	372	Leased Property on Customer Premises	-				-
51	373	Street Lighting and Signal Systems	42,243	1,671	1,182		42,732
52	374	Asset Retirement Costs for Distribution Plant	142				142
53		Subtotal - Electric Distribution Plant	<u>1,212,710</u>	<u>54,524</u>	<u>9,461</u>	<u>(48)</u>	<u>1,257,725</u>
54		Electric General Plant					
55	389	Land and Land Rights	2,315				2,315
56	390	Structures and Improvements	33,067	875	202	(14)	33,726
57	391	Office Furniture and Equipment	10,498	473	780	15	10,206
58	392	Transportation Equipment	39,159	4,881	2,790	25	41,274
59	393	Stores Equipment	1,608	153	36		1,725
60	394	Tools, Shop and Garage Equipment	4,396	257	72	9	4,590
61	395	Laboratory Equipment	4,322	84		(12)	4,394
62	396	Power Operated Equipment	4,035	616	370	(65)	4,216
63	397	Communication Equipment	25,289	3,413	862	3	27,844
64	398	Miscellaneous Equipment	22	(0)			22

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Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005		
				Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)
65	399	Other Tangible Property	-	(3)	(3)	-
66	399.1	Asset Retirement Cost for General Plant	-	182	-	-
67		Subtotal - Electric General Plant	<u>133,422</u>	<u>5,468</u>	<u>25,402</u>	<u>12,821</u>
68		Total Electric Plant in Service	<u>\$ 1,312,702</u>	<u>\$ 45,106</u>	<u>\$ 37,897</u>	<u>\$ 255,715</u>

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Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2005	Calendar Year 2006		
				Gross Additions During the Year	Retirements During the Year	Transfers During the Year
(A)	(B)	(C)	(G)	(H)	(I)	(J)
65	399	Other Tangible Property	-	-	-	-
66	399.1	Asset Retirement Cost for General Plant	182	-	-	-
67		Subtotal - Electric General Plant	<u>126,309</u>	<u>7,824</u>	<u>6,705</u>	<u>-</u>
68		Total Electric Plant in Service	<u>\$ 1,575,626</u>	<u>\$ 75,599</u>	<u>\$ 13,436</u>	<u>\$ -</u>

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Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2006 (K)	Calendar Year 2007		
				Gross Additions During the Year (L)	Retirements During the Year (M)	Transfers During the Year (N)
65	399	Other Tangible Property	-			
66	399.1	Asset Retirement Cost for General Plant	182	(251)	-	-
67		Subtotal - Electric General Plant	<u>127,428</u>	<u>6,672</u>	<u>9,456</u>	<u>-</u>
68		Total Electric Plant in Service	<u>\$ 1,637,789</u>	<u>\$ 60,455</u>	<u>\$ 17,354</u>	<u>\$ -</u>

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As Of December 31,
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Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2007 (O)	Calendar Year 2008			Plant Balances as of June 30, 2008 (S)
				Gross Additions During the Year (P)	Retirements During the Year (Q)	Transfers During the Year (R)	
65	399	Other Tangible Property	-				-
66	399.1	Asset Retirement Cost for General Plant	(69)				(69)
67		Subtotal - Electric General Plant	<u>124,644</u>	<u>10,751</u>	<u>5,112</u>	<u>(40)</u>	<u>130,243</u>
68		Total Electric Plant in Service	<u>\$ 1,680,890</u>	<u>\$ 76,969</u>	<u>\$ 15,461</u>	<u>\$ (98)</u>	<u>\$ 1,742,299</u>

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As Of December 31,
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Line No.	Account No.	Account Description	Calendar Year 2005				
			Plant Balances as of December 31, 2004	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2005
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Electric Intangible Plant					
2	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents	-	-	-	-	-
4	303	Miscellaneous Intangible Plant	-	-	-	-	-
5		Subtotal - Electric Intangible Plant	-	-	-	-	-
6		Electric Production Plant					
7		Steam Production Plant					
8	310	Land and Land Rights	-	-	-	-	-
9	311	Structures and Improvements	-	-	-	-	-
10	312	Boiler Plant Equipment	-	-	-	-	-
11	313	Engines and Engine Driven Generators	-	-	-	-	-
12	314	Turbogenerator Units	-	-	-	-	-
13	315	Accessory Electric Equipment	-	-	-	-	-
14	316	Miscellaneous Power Plant Equipment	-	-	-	-	-
15	317	Asset Retirement Costs for Steam Production	-	-	-	-	-
16		Subtotal - Steam Production Plant	-	-	-	-	-
17		Other Electric Production Plant					
18	340	Land and Land Rights	-	-	-	-	-
19	341	Structures and Improvements	-	-	-	-	-
20	342	Fuel Holders, Products and Accessories	-	-	-	-	-
21	343	Prime Movers	-	-	-	-	-
22	344	Generators	-	-	-	-	-
23	345	Accessory Electric Equipment	-	-	-	-	-
24	346	Miscellaneous Power Plant Equipment	-	-	-	-	-
25		Sub Total - Other Electric Production Plant	-	-	-	-	-
26		Electric Transmission Plant					
27	350	Land and Land Rights	-	-	-	-	-
28	352	Structures and Improvements	-	-	-	-	-
29	353	Station Equipment	-	-	-	-	-
30	354	Towers and Fixtures	-	-	-	-	-
31	355	Poles and Fixtures	-	-	-	-	-
32	356	Overhead Conductors and Devices	-	-	-	-	-
33	357	Underground Conduit	-	-	-	-	-
34	358	Underground Conductors and Devices	-	-	-	-	-
35	359	Roads and Trails	-	-	-	-	-

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Line No.	Account No.	Account Description	Calendar Year 2005				
			Plant Balances as of December 31, 2004	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2005
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Electric Intangible Plant					
2	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents	-	-	-	-	-
4	303	Miscellaneous Intangible Plant	-	-	-	-	-
5		Subtotal - Electric Intangible Plant	-	-	-	-	-
6		Electric Production Plant					
7		Steam Production Plant					
8	310	Land and Land Rights	-	-	-	-	-
9	311	Structures and Improvements	-	-	-	-	-
10	312	Boiler Plant Equipment	-	-	-	-	-
11	313	Engines and Engine Driven Generators	-	-	-	-	-
12	314	Turbogenerator Units	-	-	-	-	-
13	315	Accessory Electric Equipment	-	-	-	-	-
14	316	Miscellaneous Power Plant Equipment	-	-	-	-	-
15	317	Asset Retirement Costs for Steam Production	-	-	-	-	-
16		Subtotal - Steam Production Plant	-	-	-	-	-
36		Sub Total - Electric Transmission Plant	-	-	-	-	-
37		Electric Distribution Plant					
38	360	Land and Land Rights	173	(173)			-
39	361	Structures and Improvements	243	(243)			-
40	362	Station Equipment	11,212	(11,212)			-
41	363	Storage Battery Equipment	-				-
42	364	Poles, Towers, and Fixtures	36,130	(36,093)	37		0
43	365	Overhead Conductors and Devices	43,056	(43,000)	56		0
44	366	Underground Conduit	2,383	(2,383)	0		(0)
45	367	Underground Conductors and Devices	12,156	(12,147)	9		0
46	368	Line Transformers	13,879	(13,878)	0		0
47	369	Services	14,359	(14,354)	5		0
48	370	Meters	7,217	(7,217)	0		0
49	371	Installations on Customer Premises	119	(119)			-
50	372	Leased Property on Customer Premises	-				-
51	373	Street Lighting and Signal Systems	9,878	(9,853)	25		(0)
52	374	Asset Retirement Costs for Distribution Plant	-	-	-	-	-
53		Sub Total - Electric Distribution Plant	150,804	(150,672)	132	-	0

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Line No.	Account No.	Account Description	Calendar Year 2005				
			Plant Balances as of December 31, 2004	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2005
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Electric Intangible Plant					
2	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents	-	-	-	-	-
4	303	Miscellaneous Intangible Plant	-	-	-	-	-
5		Subtotal - Electric Intangible Plant	-	-	-	-	-
6		Electric Production Plant					
7		Steam Production Plant					
8	310	Land and Land Rights	-	-	-	-	-
9	311	Structures and Improvements	-	-	-	-	-
10	312	Boiler Plant Equipment	-	-	-	-	-
11	313	Engines and Engine Driven Generators	-	-	-	-	-
12	314	Turbogenerator Units	-	-	-	-	-
13	315	Accessory Electric Equipment	-	-	-	-	-
14	316	Miscellaneous Power Plant Equipment	-	-	-	-	-
15	317	Asset Retirement Costs for Steam Production	-	-	-	-	-
16		Subtotal - Steam Production Plant	-	-	-	-	-
54		Electric General Plant					
55	389	Land and Land Rights	65	(65)	-	-	-
56	390	Structures and Improvements	1,989	(1,989)	-	-	-
57	391	Office Furniture and Equipment	258	(258)	-	-	-
58	392	Transportation Equipment	3,568	(3,568)	-	-	-
59	393	Stores Equipment	46	(46)	-	-	-
60	394	Tools, Shop and Garage Equipment	202	(202)	-	-	-
61	395	Laboratory Equipment	-	-	-	-	-
62	396	Power Operated Equipment	289	(289)	-	-	-
63	397	Communication Equipment	1,200	(1,200)	1	-	(0)
64	398	Miscellaneous Equipment	-	-	-	-	-
65	399	Other Tangible Property	-	-	-	-	-
66	399.1	Asset Retirement Cost for General Plant	-	-	-	-	-
67		Sub Total - Electric General Plant	7,618	(7,617)	1	-	(0)
68		Total Electric Plant in Service	\$ 158,421	\$ (158,289)	\$ 133	\$ -	\$ 0

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Line No.	Account No.	Account Description	Calendar Year 2006			
			Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2006
	(A)	(B)	(H)	(I)	(J)	(K)
1		Electric Intangible Plant				
2	301	Organization	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents				-
4	303	Miscellaneous Intangible Plant				-
5		Subtotal - Electric Intangible Plant	-	-	-	-
6		Electric Production Plant				
7		Steam Production Plant				
8	310	Land and Land Rights				-
9	311	Structures and Improvements				-
10	312	Boiler Plant Equipment				-
11	313	Engines and Engine Driven Generators				-
12	314	Turbogenerator Units				-
13	315	Accessory Electric Equipment				-
14	316	Miscellaneous Power Plant Equipment				-
15	317	Asset Retirement Costs for Steam Production				-
16		Subtotal - Steam Production Plant	-	-	-	-
17		Other Electric Production Plant				
18	340	Land and Land Rights				-
19	341	Structures and Improvements				-
20	342	Fuel Holders, Products and Accessories				-
21	343	Prime Movers				-
22	344	Generators				-
23	345	Accessory Electric Equipment				-
24	346	Miscellaneous Power Plant Equipment				-
25		Sub Total - Other Electric Production Plant	-	-	-	-
26		Electric Transmission Plant				
27	350	Land and Land Rights				-
28	352	Structures and Improvements				-
29	353	Station Equipment				-
30	354	Towers and Fixtures				-
31	355	Poles and Fixtures				-
32	356	Overhead Conductors and Devices				-
33	357	Underground Conduit				-
34	358	Underground Conductors and Devices				-
35	359	Roads and Trails				-

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Line No.	Account No.	Account Description	Calendar Year 2006			
			Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)	Plant Balances as of December 31, 2006 (K)
1		Electric Intangible Plant				
2	301	Organization	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents				-
4	303	Miscellaneous Intangible Plant				-
5		Subtotal - Electric Intangible Plant	-	-	-	-
6		Electric Production Plant				
7		Steam Production Plant				
8	310	Land and Land Rights				-
9	311	Structures and Improvements				-
10	312	Boiler Plant Equipment				-
11	313	Engines and Engine Driven Generators				-
12	314	Turbogenerator Units				-
13	315	Accessory Electric Equipment				-
14	316	Miscellaneous Power Plant Equipment				-
15	317	Asset Retirement Costs for Steam Production				-
16		Subtotal - Steam Production Plant	-	-	-	-
36		Sub Total - Electric Transmission Plant	-	-	-	-
37		Electric Distribution Plant				
38	360	Land and Land Rights				-
39	361	Structures and Improvements				-
40	362	Station Equipment				-
41	363	Storage Battery Equipment				-
42	364	Poles, Towers, and Fixtures				0
43	365	Overhead Conductors and Devices				0
44	366	Underground Conduit				(0)
45	367	Underground Conductors and Devices				0
46	368	Line Transformers				0
47	369	Services				0
48	370	Meters				0
49	371	Installations on Customer Premises				-
50	372	Leased Property on Customer Premises				-
51	373	Street Lighting and Signal Systems				(0)
52	374	Asset Retirement Costs for Distribution Plant				
53		Sub Total - Electric Distribution Plant	-	-	-	0

AmerenUE Illinois
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
 As Of December 31,
 (\$000s)

Line No.	Account No.	Account Description	Calendar Year 2006			
			Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)	Plant Balances as of December 31, 2006 (K)
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 Production Plant				
7		Steam Production Plant				
8	310	Land and Land Rights				-
9	311	Structures and Improvements				-
10	312	Boiler Plant Equipment				-
11	313	Engines and Engine Driven Generators				-
12	314	Turbogenerator Units				-
13	315	Accessory Electric Equipment				-
14	316	Miscellaneous Power Plant Equipment				-
15	317	Asset Retirement Costs for Steam Production				-
16		Subtotal - Steam Production Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
54		Electric General Plant				
55	389	Land and Land Rights				-
56	390	Structures and Improvements				-
57	391	Office Furniture and Equipment				-
58	392	Transportation Equipment				-
59	393	Stores Equipment				-
60	394	Tools, Shop and Garage Equipment				-
61	395	Laboratory Equipment				-
62	396	Power Operated Equipment				-
63	397	Communication Equipment				(0)
64	398	Miscellaneous Equipment				-
65	399	Other Tangible Property				-
66	399.1	Asset Retirement Cost for General Plant				-
67		Sub Total - Electric General Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>(0)</u>
68		Total Electric Plant in Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>

AmerenCIPS
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers - Explanation
As Of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	2005 Transfers (C)	Explanation of Transfers (D)	2008 Transfers (E)
1		Electric Intangible Plant			
2	301	Organization	\$ -		\$ -
3	302	Franchises and Consents	-		-
4	303	Miscellaneous Intangible Plant	-		-
		Subtotal - Electric Intangible Plant	-		-
5		Electric Production Plant			
		Electric Steam Production Plant			
6		Electric Steam Production Plant			
7	310	Land and Land Rights	-		-
8	311	Structures and Improvements	-		-
9	312	Boiler Plant Equipment	-		-
10	313	Engines and Engine Driven Generators	-		-
11	314	Turbogenerator Units	-		-
12	315	Accessory Electric Equipment	-		-
13	316	Miscellaneous Power Plant Equipment	-		-
14	317	Asset Retirement Costs for Steam Production	-		-
15		Subtotal -Electric Steam Production Plant	-		-
16		Other Electric Production Plant			
17	340	Land and Land Rights	-		-
18	341	Structures and Improvements	-		-
19	342	Fuel Holders, Products and Accessories	-		-
20	343	Prime Movers	-		-
21	344	Generators	-		-
22	345	Accessory Electric Equipment	-		-
23	346	Miscellaneous Power Plant Equipment	-		-
24		Subtotal - Other Electric Production Plant	-		-
25					
26		Electric Transmission Plant			
27	350	Land and Land Rights	2,584	Metro East Transfer	-
28	352	Structures and Improvements	1,662	Metro East Transfer	-
29	353	Station Equipment	42,896	Metro East Transfer	(10)
30	354	Towers and Fixtures	13,081	Metro East Transfer	-
31	355	Poles and Fixtures	7,215	Metro East Transfer	-
32	356	Overhead Conductors and Devices	10,778	Metro East Transfer	-
33	357	Underground Conduit	-		-
	358	Underground Conductors and Devices	-		-
34	359	Roads and Trails	62	Metro East Transfer	-
35		Subtotal - Electric Transmission Plant	78,280		(10)

AmerenCIPS
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers - Explanation
As Of December 31,
(\$000s)

Line No.	Account No.	Title of Plant Function	2005 Transfers	Explanation of Transfers	2008 Transfers
	(A)	(B)	(C)	(D)	(E)
36					
37		Electric Distribution Plant			
38	360	Land and Land Rights	556	Metro East Transfer	(376)
39	361	Structures and Improvements	520	Metro East Transfer	-
40	362	Station Equipment	19,191	Metro East Transfer	-
41	363	Storage Battery Equipment	-		-
42	364	Poles, Towers, and Fixtures	38,923	Metro East Transfer	-
43	365	Overhead Conductors and Devices	45,119	Metro East Transfer	-
44	366	Underground Conduit	2,412	Metro East Transfer	-
45	367	Underground Conductors and Devices	12,294	Metro East Transfer	-
46	368	Line Transformers	13,869	Metro East Transfer	1,524
47	369	Services	14,507	Metro East Transfer	-
	370	Meters	7,182	Metro East Transfer	(1,196)
	371	Installations on Customer Premises	119	Metro East Transfer	-
48	372	Leased Property on Customer Premises	-		-
	373	Street Lighting and Signal Systems	9,923	Metro East Transfer	-
	374	Asset Retirement Costs for Distribution Plant	-		-
		Subtotal - Electric Distribution Plant	<u>164,615</u>		<u>(48)</u>
		Electric General Plant			
	389	Land and Land Rights	164	Metro East Transfer	-
	390	Structures and Improvements	3,196	Metro East Transfer	(14)
	391	Office Furniture and Equipment	599	Metro East Transfer	15
	392	Transportation Equipment	3,568	Metro East Transfer	25
	393	Stores Equipment	72	Metro East Transfer	-
	394	Tools, Shop and Garage Equipment	328	Metro East Transfer	9
	395	Laboratory Equipment	14	Metro East Transfer	(12)
	396	Power Operated Equipment	289	Metro East Transfer	(65)
	397	Communication Equipment	4,590	Metro East Transfer	3
	398	Miscellaneous Equipment	-		-
	399	Other Tangible Property	-		-
	399.1	Asset Retirement Cost for General Plant	-		-
		Subtotal - Electric General Plant	<u>12,821</u>		<u>(40)</u>
		Total Electric Plant in Service	<u>\$ 255,715</u>		<u>\$ (98)</u>

AmerenCIPS
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers - Explanation
As Of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Explanation of Transfers (F)
1		Electric Intangible Plant	
2	301	Organization	
3	302	Franchises and Consents	
4	303	Miscellaneous Intangible Plant	
		Subtotal - Electric Intangible Plant	
5			
		Electric Production Plant	
6		Electric Steam Production Plant	
7	310	Land and Land Rights	
8	311	Structures and Improvements	
9	312	Boiler Plant Equipment	
10	313	Engines and Engine Driven Generators	
11	314	Turbogenerator Units	
12	315	Accessory Electric Equipment	
13	316	Miscellaneous Power Plant Equipment	
14	317	Asset Retirement Costs for Steam Production	
15		Subtotal -Electric Steam Production Plant	
16			
		Other Electric Production Plant	
17	340	Land and Land Rights	
18	341	Structures and Improvements	
19	342	Fuel Holders, Products and Accessories	
20	343	Prime Movers	
21	344	Generators	
22	345	Accessory Electric Equipment	
23	346	Miscellaneous Power Plant Equipment	
24		Subtotal - Other Electric Production Plant	
25			
26		Electric Transmission Plant	
27	350	Land and Land Rights	
28	352	Structures and Improvements	
29	353	Station Equipment	Reclass Entries
30	354	Towers and Fixtures	
31	355	Poles and Fixtures	
32	356	Overhead Conductors and Devices	
33	357	Underground Conduit	
	358	Underground Conductors and Devices	
34	359	Roads and Trails	
35		Subtotal - Electric Transmission Plant	

AmerenCIPS
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers - Explanation
As Of December 31,
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Explanation of Transfers (F)
36			
37		Electric Distribution Plant	
38	360	Land and Land Rights	Reclass Entries
39	361	Structures and Improvements	
40	362	Station Equipment	
41	363	Storage Battery Equipment	
42	364	Poles, Towers, and Fixtures	
43	365	Overhead Conductors and Devices	
44	366	Underground Conduit	
45	367	Underground Conductors and Devices	
46	368	Line Transformers	Reclass Entries
47	369	Services	
	370	Meters	Reclass Entries
	371	Installations on Customer Premises	
48	372	Leased Property on Customer Premises	
	373	Street Lighting and Signal Systems	
	374	Asset Retirement Costs for Distribution Plant	
		Subtotal - Electric Distribution Plant	
		Electric General Plant	
	389	Land and Land Rights	
	390	Structures and Improvements	Reclass Entries
	391	Office Furniture and Equipment	Reclass Entries
	392	Transportation Equipment	Reclass Entries
	393	Stores Equipment	
	394	Tools, Shop and Garage Equipment	Reclass Entries
	395	Laboratory Equipment	Reclass Entries
	396	Power Operated Equipment	Reclass Entries
	397	Communication Equipment	Reclass Entries
	398	Miscellaneous Equipment	
	399	Other Tangible Property	
	399.1	Asset Retirement Cost for General Plant	
		Subtotal - Electric General Plant	
		Total Electric Plant in Service	

AmerenCIPS (including AmerenUE Illinois)
Depreciation Reserve
As of December 31,
(\$000s)

Line No.	Description (A)	Account No. (B)	2005 (C)	2006 (D)	2007 (E)	2008 (F)
1	Beginning Balance		\$ 812,957	\$ 823,060	\$ 862,655	\$ 902,138
2	Depreciation Expense	403	53,983	54,790	56,720	\$ 58,412
3	Depreciation Expense for Asset Retirement Costs		-	-	-	\$ -
4	Transportation Expenses - Clearing		2,831	3,090	3,089	\$ 2,730
5	Other Clearing Accounts		217	246	214	\$ 164
6	Other Accounts	[1]	500	437	381	\$ 626
7	Retirements		(38,027)	(13,436)	(17,354)	\$ (15,461)
8	Cost of Removal		(4,862)	(6,485)	(5,066)	\$ (7,283)
9	Salvage		974	971	843	\$ 2,589
10	Other	[2]	(5,513)	-	657	\$ (43)
11	Net Credits		-	(19)	-	\$ -
12	Ending Balance	[3]	<u>\$ 823,060</u>	<u>\$ 862,655</u>	<u>\$ 902,138</u>	<u>\$ 943,872</u>

NOTES

[1] Other accounts show depreciation amounts apportioned from electric.

[2] Other includes damage credits, customer relocation credits, reimbursements for temporary connections, and electric plant transfers

[3] Excludes Intangible Plant.

AmerenCIPS (including AmerenUE Illinois)
Depreciation Reserve
As Of December 31,
(\$000s)

Line No.	Description (A)	Account No. (B)	2005			2006	2007	2008
			AmerenCIPS (C)	AmerenUE Illinois (D)	AmerenCIPS (Including AmerenUE Illinois) (E)	AmerenCIPS (F)	AmerenCIPS (G)	AmerenCIPS (H)
1	Beginning Balance		\$ 659,069	\$ 153,888	\$ 812,957	\$ 823,060	\$ 862,655	\$ 902,138
2	Depreciation Expense	403	51,425	2,558	53,983	54,790	56,720	58,412
3	Depreciation Expense for Asset Retirement Costs		-		-	-	-	-
4	Transportation Expenses - Clearing		2,831		2,831	3,090	3,089	2,730
5	Other Clearing Accounts		217		217	246	214	164
6	Other Accounts		500		500	437	381	626
7	Retirements		(37,894)	(133)	(38,027)	(13,436)	(17,354)	(15,461)
8	Cost of Removal		(4,678)	(184)	(4,862)	(6,485)	(5,066)	(7,283)
9	Salvage		858	116	974	971	843	2,589
10	Other		150,733	(156,246)	(5,513)	-	657	(43)
11	Net Credits		-	-	-	(19)	-	-
12	Ending Balance		<u>\$ 823,060</u>	<u>\$ 0</u>	<u>\$ 823,060</u>	<u>862,655</u>	<u>902,138</u>	<u>943,872</u>

AmerenCIPS
Depreciation Reserve: Reserve by Functional Grouping
As Of December 31,
(\$000s)

Line No.	Description (A)	2005 (B)	2006 (C)	2007 (D)	2008 (E)
1	Steam Production	-	-	-	-
2	Nuclear Production	-	-	-	-
3	Hydraulic Production	-	-	-	-
4	Other Production	-	-	-	-
5	Transmission	139,046	145,660	153,482	161,754
6	Distribution	621,329	654,450	688,779	721,282
7	General Plant	62,685	62,545	59,877	60,836
8	Total	<u>\$ 823,060</u>	<u>\$ 862,655</u>	<u>\$ 902,138</u>	<u>\$ 943,872</u>

AmerenCIPS
Workpaper Supporting Depreciation Reserve: Reserve by Functional Grouping
As Of December 31,
(\$000s)

Line No.	Description	2005		2006	2007	2008
		AmerenCIPS (B)	AmerenUE Illinois (C)	AmerenCIPS (D)	AmerenCIPS (E)	AmerenCIPS (F)
1	Steam Production	-	-	-	-	-
2	Nuclear Production	-	-	-	-	-
3	Hydraulic Production	-	-	-	-	-
4	Other Production	-	-	-	-	-
5	Transmission	139,046		145,660	153,482	161,754
6	Distribution	621,329		654,450	688,779	721,282
7	General Plant	62,685		62,545	59,877	60,836
8	Total	<u>\$ 823,060</u>	<u>\$ -</u>	<u>\$ 862,655</u>	<u>\$ 902,138</u>	<u>\$ 943,872</u>

AmerenCIPS
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>\$ 140 [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.

AmerenCIPS
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	23744	18 Wheeler Road Tractor for Mattoon	<u>140,319</u>
2		Total CWIP at 12/31/2008 Not Subject to AFUDC	140,319
3		Total CWIP Balance as of 12/31/2008	9,965,792
4		5% Threshold for Schedule B-7.1	498,290

AmerenCIPS
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)	AFUDC Equity Generated [1] (H)
1	2005	\$ 15,059,732	\$ 11,727,245	\$ 3,332,487 [2]	2.8275%	3.5717%	\$ 175,836	\$ 241,928
2	2006	\$ 8,525,176	\$ 5,366,928	\$ 3,158,248	2.9092%	5.8508%	\$ 296,497	\$ 598,595
3	2007	\$ 12,863,523	\$ 7,340,364	\$ 5,523,159 [2]	5.9892%	0.4250%	\$ 410,259	\$ 26,842
	2008							
4	January	\$ 12,709,377	\$ 6,391,655	\$ 6,317,722	0.3808%	0.0000%	\$ 24,342	\$ -
5	February	13,149,480	6,796,192	6,353,288	0.4117%	0.0000%	27,978	-
6	March	15,127,538	7,992,346	7,135,192	0.2417%	0.0000%	19,315	-
7	April	14,491,744	13,530,519	961,225	0.1833%	0.0000%	24,806	-
8	May	8,000,335	11,615,303	(3,614,968)	0.2358%	0.0000%	27,393	-
9	June	8,910,445	6,635,729	2,274,716	0.2858%	0.0000%	18,967	-
10	July	8,230,309	7,375,146	855,163	0.3108%	0.0000%	22,924	-
11	August	9,190,313	6,780,295	2,410,018	0.1967%	0.0000%	13,335	-
12	September	14,047,189	8,905,516	5,141,673	0.2142%	0.0000%	19,073	-
13	October	6,228,102	7,521,746	(1,293,644)	0.3192%	0.0000%	24,007	-
14	November	8,563,009	8,999,341	(436,332)	0.0508%	0.0000%	4,575	-
15	December	9,965,792	11,063,842	(1,098,050)	0.0200%	0.0000%	2,213	-
16	2008	\$ 9,965,792	\$ 11,063,842	\$ (1,098,050)	2.8508%	0.0000%	\$ 228,926	\$ -

NOTES

[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.

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

Line No.	Month/Year (A)	Total AFUDC Generated (I)	AFUDC Adjustments [3] (J)	Total AFUDC Booked to PF 419102, 419105, & 432002 (K)	AFUDC Transferred to Plant In Service (L)
1	2005	\$ 417,764	\$ (40,409)	\$ 371,622	\$ (107,073)
2	2006	\$ 895,092	\$ (193,755)	\$ 610,382	\$ (584,929)
3	2007	\$ 437,100	\$ (221,989)	\$ 171,874	\$ (245,450)
	2008				
4	January	\$ 24,342	-	\$ 24,342	\$ (229)
5	February	27,978	(661)	27,317	(478)
6	March	19,315	(230)	19,085	(158)
7	April	24,806	(21,720)	3,086	(119,718)
8	May	27,393	(66,358)	(38,966)	(57,932)
9	June	18,967	(54,820)	(35,853)	(1,154)
10	July	22,924	(23)	22,901	(2,297)
11	August	13,335	(24,713)	(11,379)	(3,561)
12	September	19,073	(10,257)	8,815	(264)
13	October	24,007	(78,164)	(54,157)	(11,640)
14	November	4,575	(19,396)	(14,821)	(1,234)
15	December	2,213	29,241	31,453	(38,216)
16	2008	\$ 228,926	\$ (247,101)	\$ (18,176)	\$ (236,881)

NOTES

- [1] Work Orders with I
- [2] The balances are e
- [3] Includes AFUDC re

AmerenCIPS
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
16	c = Common equity cost rate

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

Line No.	Description
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.

AmerenCIPS
Cash Working Capital
As of 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)
1	Employee Benefits	46.55	17.57	28.98	7.94%	\$ 12,758,236
2	Payroll	46.55	12.92	33.63	9.21%	48,422,851
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%	83,412,202
5	FICA	46.55	14.74	31.81	8.72%	2,219,702
6	Federal Unemployment Tax	46.55	76.38	(29.83)	-8.17%	18,045
7	State Unemployment Tax	46.55	76.38	(29.83)	-8.17%	27,904
8	Federal Excise Taxes	31.34	30.42	0.92	0.25%	1,220
9	Electric Distribution Tax	46.55	30.13	16.43	4.50%	14,022,325
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%	4,876,762
12	Corporation Franchise Tax	46.55	191.53	(144.98)	-39.72%	135,531
13	Property/Real Estate Taxes	46.55	392.70	(346.15)	-94.84%	1,704,796
14	Interest Expense	46.55	91.25	(44.70)	-12.25%	14,545,159
15	Federal Income Tax	46.55	38.00	8.55	2.34%	17,078,409
16	State Income Tax	46.55	38.00	8.55	2.34%	3,842,576
						<u>\$ 203,065,718</u>

AmerenCIPS
Cash Working Capital
As of December 31, 2008
(\$000s)

Line No.	Description (A)	CWC Requirement (G)
1	Employee Benefits	\$ 1,013,065
2	Payroll	4,461,101
3	Purchased Power [1]	-
4	Other Operations and Maintenance (less uncollectibles)	(1,235,053)
5	FICA	193,466
6	Federal Unemployment Tax	(1,474)
7	State Unemployment Tax	(2,280)
8	Federal Excise Taxes	3
9	Electric Distribution Tax	631,005
10	Gross Receipts/Municipal Utility Tax	-
11	Energy Assistance Charges	50,926
12	Corporation Franchise Tax	(53,833)
13	Property/Real Estate Taxes	(1,616,764)
14	Interest Expense	(1,781,284)
15	Federal Income Tax	400,056
16	State Income Tax	90,011
		<u>\$ 2,148,944</u>

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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:	(1.27) days
Adjusted Billing Lag	<u>1.64</u> days

COLLECTIONS LAG

Collections Lag: 28.13 days

	Current		0 - 30 Days		30 - 60 Days		60 - 90 Days	
	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
Total	5,091,051,302	3,334,381,017	1,286,921,656	404,133,692	702,609,926	113,088,851	1,840,672,361	349,453,895
% of Total	38.80%	25.41%	9.81%	3.08%	5.35%	0.86%	14.03%	2.66%
Mid Point	12	9	27	24	57	54	87	84
Weighted Days	4.66	2.16	2.65	0.72	3.05	0.46	12.20	2.22
Total Days								<u>28.13</u>

PAYMENT PROCESSING LAG

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	Mail	Energy Assistance	Elec Cash Conc	Credit/Debit Cards	CEFCU ATM	CheckFree	Pay Agents	EDI	TOTAL
Total	\$ 590,119,084	\$ 20,693,527	\$ 18,820,786	\$ 40,007,773	\$ 847,505	\$ 40,638,351	\$ 91,266,809	\$ 8,253,138	\$ 810,646,973
Lag Time	Same Day	1 Day	Same Day	2 Day	1 Day	Same Day	1 Day	Same Day	
Mid-Point	0.50	1.00	0.50	1.50	1.00	0.50	1.00	0.50	
Weighting Factor	72.80%	2.55%	2.32%	4.94%	0.10%	5.01%	11.26%	1.02%	
Weighted Lag	0.36	0.03	0.01	0.07	0.00	0.03	0.11	0.01	<u>0.62</u> days

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

AmerenCIPS
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		\$ 147,305,477		12.92 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		\$ 281,274,724		<u>17.57</u> days

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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	
Actual Experience					
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

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PENSIONS

		Service Start Date	Service End Date	Payment Date	Payment Amount	Service Lead Time	Processing Lead Time	Total Lead Time	Weighting Factor	Weighted Lead Time
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%	169.00

401-K PLAN

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

AmerenCIPS
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>\$ 1,898,113</u>
Gross Receipts Tax	30.42	
Property/Real Estate Taxes	392.70	<u>\$ 5,366,365</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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AmerenCIPS (including AmerenUE Illinois)
Materials and Supplies Balance
 As of December 31,

Line No.	Description (A)	AmerenCIPS (Including AmerenUE Illinois)			
		2005 (B)	2006 (C)	2007 (D)	2008 (E)
1	Jurisdictional General Materials and Supplies Balances	\$ 9,755	\$ 9,099	\$ 9,790	\$ 11,155
2	Accounts Payable Percent [1]				14.23%
3	Accounts Payable Balances				<u>\$ 1,588</u>

NOTES

[1] Schedule B-8 divided by 365.

AmerenCIPS (including AmerenUE Illinois)
Workpaper Supporting Materials and Supplies
(\$000s)

Line No.	Description	General Materials and Supplies		WPB-8.1b Electric Distribution Allocation		WPB-8.1b Electric Distribution Amounts	
		AmerenCIPS	AmerenUE	AmerenCIPS	AmerenUE	AmerenCIPS	AmerenUE
		(B)	(C)	(D)	(E)	(F)	(G)
1	December 2004	12,214	105,554				
2	January 2005	12,416	107,294				
3	February 2005	12,414	108,224				
4	March 2005	12,666	109,697				
5	April 2005	11,936	110,376				
6	May 2005	12,942	-				
7	June 2005	13,475	-				
8	July 2005	13,014	-				
9	August 2005	12,689	-				
10	September 2005	13,276	-				
11	October 2005	13,239	-				
12	November 2005	12,662	-				
13	December 2005	12,506	-				
14	13-Month Average	<u>\$ 12,727</u>	<u>\$ 41,626</u>	74.13%	0.77%	<u>\$ 9,434</u>	<u>\$ 321</u>
15	December 2005	12,506	-				
16	January 2006	10,852	-				
17	February 2006	11,733	-				
18	March 2006	11,672	-				
19	April 2006	11,205	-				
20	May 2006	11,305	-				
21	June 2006	11,847	-				
22	July 2006	12,558	-				
23	August 2006	13,034	-				
24	September 2006	13,179	-				
25	October 2006	13,338	-				
26	November 2006	13,218	-				
27	December 2006	13,204	-				
28	13-Month Average	<u>\$ 12,281</u>	<u>\$ -</u>	74.09%		<u>\$ 9,099</u>	

AmerenCIPS (including AmerenUE Illinois)
Workpaper Supporting Materials and Supplies
(\$000s)

Line No.	Description	General Materials and Supplies		WPB-8.1b Electric Distribution Allocation		WPB-8.1b Electric Distribution Amounts	
		AmerenCIPS	AmerenUE	AmerenCIPS	AmerenUE	AmerenCIPS	AmerenUE
		(B)	(C)	(D)	(E)	(F)	(G)
29	December 2006	13,204	-				
30	January 2007	13,010	-				
31	February 2007	13,299	-				
32	March 2007	13,330	-				
33	April 2007	13,474	-				
34	May 2007	13,040	-				
35	June 2007	13,356	-				
36	July 2007	13,495	-				
37	August 2007	13,841	-				
38	September 2007	13,990	-				
39	October 2007	14,083	-				
40	November 2007	14,322	-				
41	December 2007	13,956	-				
42	13-Month Average	<u>\$ 13,569</u>	<u>\$ -</u>	72.15%		<u>\$ 9,790</u>	
43	December 2007	13,956					
44	January 2008	14,203					
45	February 2008	14,519					
46	March 2008	14,695					
47	April 2008	14,844					
48	May 2008	15,471					
49	June 2008	15,774					
50	July 2008	15,685					
51	August 2008	15,966					
52	September 2008	16,017					
53	October 2008	16,393					
54	November 2008	16,162					
55	December 2008	15,852					
56	13-Month Average	<u>\$ 15,349</u>	<u>\$ -</u>	72.68%		<u>\$ 11,155</u>	

AmerenCIPS (including AmerenUE Illinois)
Workpaper Supporting Materials and Supplies
 (\$000s)

Line No.	Description (A)	AmerenCIPS		AmerenUE	
		Total Company (B)	Distribution (C)	Total Company (D)	Illinois Distribution (E)
1	12/31/2005 General Materials & Supplies	12,506,340	9,271,467	110,376,081	848,567
2	Percentage		74.13%		0.77%
3	12/31/2006 General Materials & Supplies	13,204,470	9,783,570		
4	Percentage		74.09%		
5	12/31/2007 General Materials & Supplies	13,956,282	10,069,119		
6	Percentage		72.15%		
7	12/31/2008 General Materials & Supplies	15,852,250	11,520,679		
8	Percentage		72.68%		

AmerenCIPS
Deferred Income Tax Balances
As of December 31, 2008

Line No.	Description (A)	Account Number (B)	Jurisdictional Amounts December 31, 2007 (C)	Jurisdictional Amounts December 31, 2008 (D)
1	ACCOUNT 190:			
2	Active Veba	190-611/612	(\$246)	(\$113)
3	ARO	190-611/612	-	(81)
4	Tax Depreciation Step Up Basis	190-365/366	8,824	7,883
5	FAS 106 Liability	190-611/612	3,107	3,335
6	Injuries and Damages Reserve	190-611/612	3,651	5,880
7	Legal Expense Accrued	190-611/612	54	58
8	Medical Expenses Incurred - Not Reported	190-611/612	244	(1,060)
9	Payroll Tax Adjustment	190-611/612	296	(107)
10	Reserve for Obsolete Inventory	190-611/612	67	269
11	Pension Expense	190-611/612	(2,148)	(2,304)
12	Tax Reserve Interest - Current	190-611/612	427	313
13	Tax Reserve Interest - Non - Current	190-611/612	(240)	2
14	Uncollectible Accounts	190-611/612	643	736
15	Vacation Pay Adjustment	190-611/612	-	1,143
16	Total - ACCOUNT 190		14,679	15,954
17	ACCOUNT 282:			
18	Property Related	282-111/112	(104,741)	(110,773)
19	Automated Meter (Cellnet)	282-115/116	(102)	(596)
20	FIN 48	282-F48	17	16
21	Total - ACCOUNT 282		(104,826)	(111,353)
22	ACCOUNT 283:			
23	Book/Tax Loss on Reacquired Debt	283-651/652	(1,385)	(1,272)
24	Electric Rate Case Expense	283-651/652	(410)	(392)
25	Rabbi Trust	283-651/652	-	-
26	Total - ACCOUNT 283		(1,795)	(1,664)
27	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(91,942)	(97,063)

AmerenCIPS
Workpaper Supporting Deferred Income Tax Balances
As of December 31, 2008

Line No.	Major	Description	GL ACT	ADIT Balance at December 31, 2007	ADIT Balance at December 31, 2008	ADIT Balance at December 31, 2007	ADIT Balance at December 31, 2008
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	190	Active Veba - Federal	1-40-190-611	(\$200,752)	(\$92,352)	(\$200,752)	(\$92,352)
2		Active Veba - State	1-40-190-612	(45,231)	(20,807)	(45,231)	(20,807)
3		ARO - Federal	1-40-190-365	-	(65,598)	-	(65,598)
4		ARO - State	1-40-190-366	-	(14,780)	-	(14,780)
5		ADIT Tax Depr Step Up Basis - Federal	1-40-190-365	7,201,052	6,433,517	7,201,052	6,433,517
6		ADIT Tax Depr Step Up Basis - State	1-40-190-366	1,622,459	1,449,527	1,622,459	1,449,527
7		FAS 106 - Post Retirement Benefit - Federal	1-40-190-611	2,535,381	2,721,378	2,535,381	2,721,378
8		FAS 106 - Post Retirement Benefit - State	1-40-190-612	571,243	613,149	571,243	613,149
9		Injuries and Damages Reserve - Federal	1-40-190-611	2,979,548	4,798,584	2,979,548	4,798,584
10		Injuries and Damages Reserve - State	1-40-190-612	671,318	1,081,162	671,318	1,081,162
11		Legal Expense Accrued - Federal	1-40-190-611	44,286	47,320	44,286	47,320
12		Legal Expense Accrued - State	1-40-190-612	9,978	10,662	9,978	10,662
13		Medical Expenses Incurred - Not Reported - Federal	1-40-190-611	198,884	(865,748)	198,884	(865,748)
14		Medical Expenses Incurred - Not Reported - State	1-40-190-612	44,810	(194,722)	44,810	(194,722)
15		Payroll Tax Adjustment - Federal	1-40-190-611	296,270	(87,704)	296,270	(87,704)
16		Payroll Tax Adjustment - State	1-40-190-612	-	(19,760)	-	(19,760)
17		Reserve for Obsolete Inventory - Federal	1-40-190-611	0	219,443	0	219,443
18		Reserve for Obsolete Inventory - State	1-40-190-612	66,752	49,442	66,752	49,442
19		Pension Expense - Federal	1-40-190-611	(1,752,863)	(1,880,651)	(1,752,863)	(1,880,651)
20		Pension Expense - State	1-40-190-612	(394,934)	(423,726)	(394,934)	(423,726)
21		Tax Reserve Interest - Current - Federal	1-40-190-611	348,563	255,311	348,563	255,311
22		Tax Reserve Interest - Current - State	1-40-190-612	78,535	57,524	78,535	57,524
23		Tax Reserve Interest - Non - Current - Federal	1-40-190-611	(195,717)	1,334	(195,717)	1,334
24		Tax Reserve Interest - Non - Current - State	1-40-190-612	(44,097)	300	(44,097)	300
25		Uncollectible Accounts - Federal	1-40-190-611	524,408	601,621	524,408	601,621
26		Uncollectible Accounts - State	1-40-190-612	118,154	135,550	118,154	135,550
27		Vacation Pay Adjustment - Federal	1-40-190-611	-	932,814	-	932,814
28		Vacation Pay Adjustment - State	1-40-190-612	-	210,171	-	210,171
29		Total 190 Electric		14,678,047	15,952,961	14,678,047	15,952,961
30	282	ADIT FIN 48	1-40-282-F48	16,824	15,567	16,824	15,567
31		ADIT Auto Meter (Cellnet) - Federal	1-40-282-115	(83,224)	(486,880)	(83,224)	(486,880)
32		ADIT Auto Meter (Cellnet) - State	1-40-282-116	(18,751)	(109,698)	(18,751)	(109,698)
33		ADIT Property Related - Federal	1-40-282-111	(86,296,671)	(92,949,907)	(86,296,671)	(92,949,907)
34		ADIT Property Related - State	1-40-282-112	(18,445,794)	(17,823,387)	(18,445,794)	(17,823,387)
35		Total 282 Electric		(104,827,616)	(111,354,305)	(104,827,616)	(111,354,305)

AmerenCIPS
Workpaper Supporting Deferred Income Tax Balances
 As of December 31, 2008

36	283	Book/Tax Loss on Reacquired Debt - Federal	1-40-283-651	(1,130,464)	(1,037,806)	(1,130,464)	(1,037,806)
37		Book/Tax Loss on Reacquired Debt - State	1-40-283-652	(254,704)	(233,829)	(254,704)	(233,829)
38		Electric Rate Case Expense - Federal	1-40-283-651	(334,827)	(320,142)	(334,827)	(320,142)
39		Electric Rate Case Expense - State	1-40-283-652	(75,440)	(72,130)	(75,440)	(72,130)
40		Rabbi Trust - Federal	1-40-283-651	0	0	0	0
41		Rabbi Trust - State	1-40-283-652	0	0	0	0
				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
42		Total 283 Electric		(1,795,435)	(1,663,907)	(1,795,435)	(1,663,907)
43		Total Deferred		<u>(91,945,004)</u>	<u>(97,065,251)</u>		

AmerenCIPS
Workpaper Supporting Deferred Income Tax Balances

Line No.	Description	Account	State Balance at 01/01/2007	State Balance at 12/31/2008	Federal Balance at 01/01/2007	Federal Balance at 12/31/2008	Total Beginning Deferred Tax Balance	Total Ending Deferred Tax Balance
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Active Veba - Federal	1-40-190-611			(200,752)	(92,352)	(200,752)	(92,352)
2	Active Veba - State	1-40-190-612	(45,231)	(20,807)			(45,231)	(20,807)
3	ARO - Federal	1-40-190-365			-	(65,598)	-	(65,598)
4	ARO - State	1-40-190-366		(14,780)			-	(14,780)
5	ADIT Tax Depr Step Up Basis - Federal	1-40-190-365			7,201,052	6,433,517	7,201,052	6,433,517
6	ADIT Tax Depr Step Up Basis - State	1-40-190-366	1,622,459	1,449,527			1,622,459	1,449,527
7	FAS 106 - Post Retirement Benefit - Federal	1-40-190-611			2,535,381	2,721,378	2,535,381	2,721,378
8	FAS 106 - Post Retirement Benefit - State	1-40-190-612	571,243	613,149			571,243	613,149
9	Injuries and Damages Reserve - Federal	1-40-190-611			2,979,548	4,798,584	2,979,548	4,798,584
10	Injuries and Damages Reserve - State	1-40-190-612	671,318	1,081,162			671,318	1,081,162
11	Legal Expense Accrued - Federal	1-40-190-611			44,286	47,320	44,286	47,320
12	Legal Expense Accrued - State	1-40-190-612	9,978	10,662			9,978	10,662
13	Medical Expenses Incurred - Not Reported - Federal	1-40-190-611			198,884	(865,748)	198,884	(865,748)
14	Medical Expenses Incurred - Not Reported - State	1-40-190-612	44,810	(194,722)			44,810	(194,722)
15	Payroll Tax Adjustment - Federal	1-40-190-611			296,270	(87,704)	296,270	(87,704)
16	Payroll Tax Adjustment - State	1-40-190-612		(19,760)			-	(19,760)
17	Reserve for Obsolete Inventory - Federal	1-40-190-611			0	219,443	-	219,443
18	Reserve for Obsolete Inventory - State	1-40-190-612	66,752	49,442			66,752	49,442
19	Other Comprehensive Income - Pensions	1-40-190-TXP			-	0	-	-
20	Pension Expense - Federal	1-40-190-611			(1,752,863)	(1,880,651)	(1,752,863)	(1,880,651)
21	Pension Expense - State	1-40-190-612	(394,934)	(423,726)			(394,934)	(423,726)
22	Regulatory Assets - Unamortized ITC	1-40-190-100			0		-	-
23	Tax Reserve Interest - Current - Federal	1-40-190-611			348,563	255,311	348,563	255,311
24	Tax Reserve Interest - Current - State	1-40-190-612	78,535	57,524			78,535	57,524
25	Tax Reserve Interest - Non - Current - Federal	1-40-190-611			(195,717)	1,334	(195,717)	1,334
26	Tax Reserve Interest - Non - Current - State	1-40-190-612	(44,097)	300			(44,097)	300
27	Uncollectible Accounts - Federal	1-40-190-611			524,408	601,621	524,408	601,621
28	Uncollectible Accounts - State	1-40-190-612	118,154	135,550			118,154	135,550
29	Vacation Pay Adjustment - Federal	1-40-190-611			-	932,814	-	932,814
30	Vacation Pay Adjustment - State	1-40-190-612		210,171			-	210,171
31	Total 190 Electric		2,698,987	2,933,692	11,979,060	13,019,269	14,678,047	15,952,961
32	ADIT FIN 48	1-40-282-F48			16,824	15,567	16,824	15,567
33	ADIT Auto Meter (Cellnet) - Federal	1-40-282-115			(83,224)	(486,880)	(83,224)	(486,880)
34	ADIT Auto Meter (Cellnet) - State	1-40-282-116	(18,751)	(109,698)			(18,751)	(109,698)
35	ADIT Property Related - Federal	1-40-282-111			(86,296,671)	(92,949,907)	(86,296,671)	(92,949,907)
36	ADIT Property Related - State	1-40-282-112	(18,445,794)	(17,823,387)			(18,445,794)	(17,823,387)
37	Total 282 Electric		(18,464,545)	(17,933,085)	(86,363,071)	(93,421,220)	(104,827,616)	(111,354,305)

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Line No.	Description	Account	State Balance at 01/01/2007	State Balance at 12/31/2008	Federal Balance at 01/01/2007	Federal Balance at 12/31/2008	Total Beginning Deferred Tax Balance	Total Ending Deferred Tax Balance
38	Book/Tax Loss on Reacquired Debt - Federal	1-40-283-651			(1,130,464)	(1,037,806)	(1,130,464)	(1,037,806)
39	Book/Tax Loss on Reacquired Debt - State	1-40-283-652	(254,704)	(233,829)			(254,704)	(233,829)
40	Electric Rate Case Expense - Federal	1-40-283-651			(334,827)	(320,142)	(334,827)	(320,142)
41	Electric Rate Case Expense - State	1-40-283-652	(75,440)	(72,130)			(75,440)	(72,130)
42	Rabbi Trust - Federal	1-40-283-651			0	0	-	-
43	Rabbi Trust - State	1-40-283-652	0	0			-	-
44	Total 283 Electric		(330,144)	(305,959)	(1,465,291)	(1,357,948)	(1,795,435)	(1,663,907)
45	Total Deferred		<u>(\$16,095,702)</u>	<u>(\$15,305,352)</u>	<u>(\$75,849,302)</u>	<u>(\$81,759,899)</u>	<u>(\$91,945,004)</u>	<u>(\$97,065,251)</u>
46	Total Account 190 Deferred Excluding FAS 109 and OCI		2,698,987	2,933,692	11,979,060	13,019,269	14,678,047	15,952,961
47	Total Account 282 Deferred Excluding FAS 109 and Regulatory Asset		(18,464,545)	(17,933,085)	(86,363,071)	(93,421,220)	(104,827,616)	(111,354,305)
48	Total Account 283 Deferred Excluding FAS 109 and FAS 133 and Intercompany Tax Gain		(330,144)	(305,959)	(1,465,291)	(1,357,948)	(1,795,435)	(1,663,907)
49	Total Deferred		<u>(16,095,702)</u>	<u>(\$15,305,352)</u>	<u>(\$75,849,302)</u>	<u>(\$81,759,899)</u>	<u>(\$91,945,004)</u>	<u>(\$97,065,251)</u>
			WPB-9b	WPB-9a	WPB-9b	WPB-9a	WPB-9b	WPB-9a

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Line	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 12/31/2008 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)	Electric Transmission - State (H)	Electric Distribution - Federal (I)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)
1			Labor		0.00%	0.00%	3.75%	3.75%	96.25%	96.25%	100.00%	100.00%
2			Plant		0.00%	0.00%	21.01%	21.01%	78.99%	78.99%	100.00%	100.00%
3			Revenue		59.63%	59.63%	2.25%	2.25%	36.12%	36.12%	100.00%	100.00%
4	Active Veba - Federal	1-40-190-611	Labor	(\$95,950)	-		(\$3,598)		(\$92,352)			
5	Active Veba - State	1-40-190-612	Labor	(21,618)	-			(811)		(20,807)		
6	ARO - Federal	1-40-190-365	Plant	(83,046)	-		(17,448)		(65,598)			
7	ARO - State	1-40-190-366	Plant	(18,711)	-			(3,931)		(14,780)		
8	ADIT Tax Depr Step Up Basis - Federal	1-40-190-365	Plant	8,144,724	-		1,711,207		6,433,517			
9	ADIT Tax Depr Step Up Basis - State	1-40-190-366	Plant	1,835,077	-			385,550		1,449,527		
10	FAS 106 - Post Retirement Benefit - Federal	1-40-190-611	Labor	2,827,406	-		106,028		2,721,378			
11	FAS 106 - Post Retirement Benefit - State	1-40-190-612	Labor	637,038	-			23,889		613,149		
12	Injuries and Damages Reserve - Federal	1-40-190-611	Distribution	4,798,584	-		-		4,798,584			
13	Injuries and Damages Reserve - State	1-40-190-612	Distribution	1,081,162	-		-		-	1,081,162		
14	Legal Expense Accrued - Federal	1-40-190-611	Distribution	47,320	-		-		47,320			
15	Legal Expense Accrued - State	1-40-190-612	Distribution	10,662	-		-		-	10,662		
16	Medical Expenses Incurred - Not Reported - Federal	1-40-190-611	Labor	(899,478)	-		(33,730)		(865,748)			
17	Medical Expenses Incurred - Not Reported - State	1-40-190-612	Labor	(202,309)	-			(7,587)		(194,722)		
18	Payroll Tax Adjustment - Federal	1-40-190-611	Labor	(91,121)	-		(3,417)		(87,704)			
19	Payroll Tax Adjustment - State	1-40-190-612	Labor	(20,530)	-			(770)		(19,760)		
20	Reserve for Obsolete Inventory - Federal	1-40-190-611	Plant	277,811	-		58,368		219,443			
21	Reserve for Obsolete Inventory - State	1-40-190-612	Plant	62,593	-			13,151		49,442		
22	Other Comprehensive Income - Pensions	1-40-190-TXP	Other	3,904,163	-		-		-			
23	Pension Expense - Federal	1-40-190-611	Labor	(1,953,923)	-		(73,272)		(1,880,651)			
24	Pension Expense - State	1-40-190-612	Labor	(440,235)	-			(16,509)		(423,726)		
25	Regulatory Assets - Unamortized ITC	1-40-190-100	Other	5,381,474	-		-		-			
26	Tax Reserve Interest - Current - Federal	1-40-190-611	Plant	323,220	-		67,909		255,311			
27	Tax Reserve Interest - Current - State	1-40-190-612	Plant	72,825	-			15,301		57,524		
28	Tax Reserve Interest - Non - Current - Federal	1-40-190-611	Plant	1,689	-		355		1,334			
29	Tax Reserve Interest - Non - Current - State	1-40-190-612	Plant	380	-			80		300		
30	Uncollectible Accounts - Federal	1-40-190-611	Revenue	1,665,617	993,207		37,476		601,621			
31	Uncollectible Accounts - State	1-40-190-612	Revenue	375,278		223,778		8,444		135,550		
32	Vacation Pay Adjustment - Federal	1-40-190-611	Labor	969,157	-		36,343		932,814			
33	Vacation Pay Adjustment - State	1-40-190-612	Labor	218,359	-			8,188		210,171		
34	Total 190 Electric			<u>\$28,807,618</u>	<u>993,207</u>	<u>223,778</u>	<u>1,886,220</u>	<u>424,995</u>	<u>13,019,270</u>	<u>2,933,692</u>	<u>-</u>	<u>-</u>

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Line	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 12/31/2008 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)	Electric Transmission - State (H)	Electric Distribution - Federal (I)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)
1			Labor		0.00%	0.00%	3.75%	3.75%	96.25%	96.25%	100.00%	100.00%
2			Plant		0.00%	0.00%	21.01%	21.01%	78.99%	78.99%	100.00%	100.00%
3			Revenue		59.63%	59.63%	2.25%	2.25%	36.12%	36.12%	100.00%	100.00%
35	ADIT Tax Depr Step Up Basis - Federal	2-40/41-190-365	Gas	1,814,122							1,814,122	
36	ADIT Tax Depr Step Up Basis - State	2-40/41-190-366	Gas	408,738								408,738
37	FAS 106 - Post Retirement Benefit - Federal	2-40/41-190-611	Gas	409,646							409,646	
38	FAS 106 - Post Retirement Benefit - State	2-40/41-190-612	Gas	92,296								92,296
39	Injuries and Damages Reserve - Federal	2-40/41-190-611	Gas	388,668							388,668	
40	Injuries and Damages Reserve - State	2-40/41-190-612	Gas	87,571								87,571
41	Pension Expense - Federal	2-40/41-190-611	Gas	(666,068)							(666,068)	
42	Pension Expense - State	2-40/41-190-612	Gas	(150,071)								(150,071)
43	Regulatory Assets - Unamortized ITC	2-41-190-100	Other	503,119								
44	Uncollectible Accounts - Federal	2-40/41-190-611	Gas	211,175							211,175	
45	Uncollectible Accounts - State	2-40/41-190-612	Gas	47,579								47,579
46	Vacation Pay Adjustment - Federal	2-40/41-190-611	Gas	112,490							112,490	
47	Vacation Pay Adjustment - State	2-40/41-190-612	Gas	25,345								25,345
48	Total 190 Gas			<u>3,284,610</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,270,033</u>	<u>511,458</u>
49	Total 190			<u>32,092,228</u>	<u>993,207</u>	<u>223,778</u>	<u>1,886,220</u>	<u>424,995</u>	<u>13,019,270</u>	<u>2,933,692</u>	<u>2,270,033</u>	<u>511,458</u>
50	ADIT FIN 48	1-40-282-F48	Plant	19,707	-		4,140		15,567			
51	ADIT Auto Meter (Cellnet) - Federal	1-40-282-115	Plant	(616,382)	-		(129,502)		(486,880)			
52	ADIT Auto Meter (Cellnet) - State	1-40-282-116	Plant	(138,876)		-		(29,178)		(109,698)		
53	ADIT Property Related - Federal	1-40-282-111	Plant	(117,673,006)	-		(24,723,099)		(92,949,907)			
54	ADIT Property Related - State	1-40-282-112	Plant	(22,564,105)		-		(4,740,718)		(17,823,387)		
55	ADIT Adjustment to FAS 109 Regulatory Asset	1-40-282-120	Other	(1,122,394)								
56	ADIT Temporary Differences	1-40-282-130	Other	(1,436,337)								
57	ADIT Regulatory Asset Gross Up	1-40-282-310	Other	(1,668,935)								
58	ADIT Adjustment to FAS109 Reg Liability - State	1-40-282-323	Other	613								
59	ADIT Regulatory Liability Gross Up	1-40-282-332	Other	1,106,188								
60	ADIT Adjustment to FAS109 Reg Liability - Federal	1-40-282-333	Other	1,679,569								
61	ADIT Non-utility Property - Federal	1-40-2827D1	Other	(7,403)								
62	ADIT Non-utility Property - State	1-40-2827D2	Other	(1,636)								
63	Total 282 Electric			<u>(142,422,997)</u>	<u>-</u>	<u>-</u>	<u>(24,848,460)</u>	<u>(4,769,896)</u>	<u>(93,421,221)</u>	<u>(17,933,085)</u>	<u>-</u>	<u>-</u>

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Line	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 12/31/2008 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)	Electric Transmission - State (H)	Electric Distribution - Federal (I)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)
1			Labor		0.00%	0.00%	3.75%	3.75%	96.25%	96.25%	100.00%	100.00%
2			Plant		0.00%	0.00%	21.01%	21.01%	78.99%	78.99%	100.00%	100.00%
3			Revenue		59.63%	59.63%	2.25%	2.25%	36.12%	36.12%	100.00%	100.00%
64	ADIT Auto Meter (Cellnet) - Federal	2-41-282-115	Gas	(72,864)	-	-	-	-	-	-	(72,864)	
65	ADIT Auto Meter (Cellnet) - State	2-41-282-116	Gas	(16,417)								(16,417)
66	ADIT Property Related - Federal	2-41-282-111	Gas	(33,995,546)							(33,995,546)	
67	ADIT Property Related - State	2-41-282-112	Gas	(6,538,426)								(6,538,426)
68	ADIT Adjustment to FAS 109 Regulatory Asset	2-41-282-120	Other	(402,997)								
69	ADIT Temporary Differences	2-40-282-130	Other	(330,844)								
70	ADIT Temporary Differences	2-41-282-130	Other	17,065								
71	ADIT Regulatory Asset Gross Up	2-41-282-310	Other	(468,949)								
72	ADIT Regulatory Liability Gross Up	2-41-282-332	Other	652,544								
73	ADIT Adjustment to FAS109 Reg Liability - Federal	2-41-282-333	Other	991,145								
74	Total 282 Gas			<u>(40,165,289)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(34,068,410)</u>	<u>(6,554,843)</u>
75	Total 282			<u>(182,588,286)</u>	<u>-</u>	<u>-</u>	<u>(24,848,460)</u>	<u>(4,769,896)</u>	<u>(93,421,221)</u>	<u>(17,933,085)</u>	<u>(34,068,410)</u>	<u>(6,554,843)</u>
76	Book/Tax Loss on Reacquired Debt - Federal	1-40-283-651	Plant	(1,313,845)			(276,039)		(1,037,806)			
77	Book/Tax Loss on Reacquired Debt - State	1-40-283-652	Plant	(296,023)		-		(62,194)		(233,829)		
78	Electric Rate Case Expense - Federal	1-40-283-651	Distribution	(320,142)					(320,142)			
79	Electric Rate Case Expense - State	1-40-283-652	Distribution	(72,130)						(72,130)		
80	Rabbi Trust - Federal	1-40-283-651	Other	155,434	-				-			
81	Rabbi Trust - State	1-40-283-652	Other	35,020	-				-			
82	ADIT Intercompany Tax Gain - Federal	1-40-283-513	Other	(83,419,009)								
83	ADIT Intercompany Tax Gain - State	1-40-283-514	Other	(18,795,023)								
84	ADIT - Non-property Related - Federal	1-40-283-6D1	Other	195,556								
85	Total 283 Electric			<u>(103,830,162)</u>	<u>-</u>	<u>-</u>	<u>(276,039)</u>	<u>(62,194)</u>	<u>(1,357,948)</u>	<u>(305,959)</u>	<u>-</u>	<u>-</u>
86	Coal Tar - Federal	2-40/41-283-651	Gas	799,557	-				-		799,557	
87	Coal Tar - State	2-40/41-283-652	Gas	180,146								180,146
88	Gas Rate Case Expense - Federal	2-40/41-283-651	Gas	(209,922)	-				-		(209,922)	
89	Gas Rate Case Expense - State - Gas	2-40/41-283-652	Gas	(47,297)								(47,297)
90	Gas Storage Fields - Federal	2-40/41-283-651	Gas	(282,796)	-				-		(282,796)	
91	Gas Storage Fields - State	2-40/41-283-652	Gas	(63,717)								(63,717)
92	Total 283 Gas			<u>375,971</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>306,839</u>	<u>69,132</u>
93	Total 283			<u>(103,454,191)</u>	<u>-</u>	<u>-</u>	<u>(276,039)</u>	<u>(62,194)</u>	<u>(1,357,948)</u>	<u>(305,959)</u>	<u>306,839</u>	<u>69,132</u>
94	Total Deferred			<u>(253,950,249)</u>	<u>993,207</u>	<u>223,778</u>	<u>(23,238,279)</u>	<u>(4,407,096)</u>	<u>(81,759,899)</u>	<u>(15,305,351)</u>	<u>(31,491,538)</u>	<u>(5,974,253)</u>

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Line	Description (A)	Account (B)	Allocator (C)	Other - Federal (M)	Other - State (N)	Total (O)
1			Labor	100.00%	100.00%	100.00%
2			Plant	100.00%	100.00%	100.00%
3			Revenue	2.00%	2.00%	100.00%
4	Active Veba - Federal	1-40-190-611	Labor			(\$95,950)
5	Active Veba - State	1-40-190-612	Labor			(21,618)
6	ARO - Federal	1-40-190-365	Plant			(83,046)
7	ARO - State	1-40-190-366	Plant			(18,711)
8	ADIT Tax Depr Step Up Basis - Federal	1-40-190-365	Plant			8,144,724
9	ADIT Tax Depr Step Up Basis - State	1-40-190-366	Plant			1,835,077
10	FAS 106 - Post Retirement Benefit - Federal	1-40-190-611	Labor			2,827,406
11	FAS 106 - Post Retirement Benefit - State	1-40-190-612	Labor			637,038
12	Injuries and Damages Reserve - Federal	1-40-190-611	Distribution			4,798,584
13	Injuries and Damages Reserve - State	1-40-190-612	Distribution			1,081,162
14	Legal Expense Accrued - Federal	1-40-190-611	Distribution			47,320
15	Legal Expense Accrued - State	1-40-190-612	Distribution			10,662
16	Medical Expenses Incurred - Not Reported - Federal	1-40-190-611	Labor			(899,478)
17	Medical Expenses Incurred - Not Reported - State	1-40-190-612	Labor			(202,309)
18	Payroll Tax Adjustment - Federal	1-40-190-611	Labor			(91,121)
19	Payroll Tax Adjustment - State	1-40-190-612	Labor			(20,530)
20	Reserve for Obsolete Inventory - Federal	1-40-190-611	Plant			277,811
21	Reserve for Obsolete Inventory - State	1-40-190-612	Plant			62,593
22	Other Comprehensive Income - Pensions	1-40-190-TXP	Other	3,904,163		3,904,163
23	Pension Expense - Federal	1-40-190-611	Labor			(1,953,923)
24	Pension Expense - State	1-40-190-612	Labor			(440,235)
25	Regulatory Assets - Unamortized ITC	1-40-190-100	Other	5,381,474		5,381,474
26	Tax Reserve Interest - Current - Federal	1-40-190-611	Plant			323,220
27	Tax Reserve Interest - Current - State	1-40-190-612	Plant			72,825
28	Tax Reserve Interest - Non - Current - Federal	1-40-190-611	Plant			1,689
29	Tax Reserve Interest - Non - Current - State	1-40-190-612	Plant			380
30	Uncollectible Accounts - Federal	1-40-190-611	Revenue	33,312		1,665,617
31	Uncollectible Accounts - State	1-40-190-612	Revenue		7,506	375,278
32	Vacation Pay Adjustment - Federal	1-40-190-611	Labor			969,157
33	Vacation Pay Adjustment - State	1-40-190-612	Labor			218,359
34	Total 190 Electric			<u>9,318,949</u>	<u>7,506</u>	<u>28,807,618</u>

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Line	Description (A)	Account (B)	Allocator (C)	Other - Federal (M)	Other - State (N)	Total (O)
1			Labor	100.00%	100.00%	100.00%
2			Plant	100.00%	100.00%	100.00%
3			Revenue	2.00%	2.00%	100.00%
35	ADIT Tax Depr Step Up Basis - Federal	2-40/41-190-365	Gas			1,814,122
36	ADIT Tax Depr Step Up Basis - State	2-40/41-190-366	Gas			408,738
37	FAS 106 - Post Retirement Benefit - Federal	2-40/41-190-611	Gas			409,646
38	FAS 106 - Post Retirement Benefit - State	2-40/41-190-612	Gas			92,296
39	Injuries and Damages Reserve - Federal	2-40/41-190-611	Gas			388,668
40	Injuries and Damages Reserve - State	2-40/41-190-612	Gas			87,571
41	Pension Expense - Federal	2-40/41-190-611	Gas			(666,068)
42	Pension Expense - State	2-40/41-190-612	Gas			(150,071)
43	Regulatory Assets - Unamortized ITC	2-41-190-100	Other	503,119		503,119
44	Uncollectible Accounts - Federal	2-40/41-190-611	Gas			211,175
45	Uncollectible Accounts - State	2-40/41-190-612	Gas			47,579
46	Vacation Pay Adjustment - Federal	2-40/41-190-611	Gas			112,490
47	Vacation Pay Adjustment - State	2-40/41-190-612	Gas			25,345
48	Total 190 Gas			<u>503,119</u>	<u>-</u>	<u>3,284,610</u>
49	Total 190			<u>9,822,068</u>	<u>7,506</u>	<u>32,092,228</u>
50	ADIT FIN 48	1-40-282-F48	Plant			19,707
51	ADIT Auto Meter (Cellnet) - Federal	1-40-282-115	Plant			(616,382)
52	ADIT Auto Meter (Cellnet) - State	1-40-282-116	Plant			(138,876)
53	ADIT Property Related - Federal	1-40-282-111	Plant			(117,673,006)
54	ADIT Property Related - State	1-40-282-112	Plant			(22,564,105)
55	ADIT Adjustment to FAS 109 Regulatory Asset	1-40-282-120	Other		(1,122,394)	(1,122,394)
56	ADIT Temporary Differences	1-40-282-130	Other	(1,436,337)		(1,436,337)
57	ADIT Regulatory Asset Gross Up	1-40-282-310	Other	(1,668,935)		(1,668,935)
58	ADIT Adjustment to FAS109 Reg Liability - State	1-40-282-323	Other		613	613
59	ADIT Regulatory Liability Gross Up	1-40-282-332	Other	1,106,188		1,106,188
60	ADIT Adjustment to FAS109 Reg Liability - Federal	1-40-282-333	Other	1,679,569		1,679,569
61	ADIT Non-utility Property - Federal	1-40-2827D1	Other	(7,403)		(7,403)
62	ADIT Non-utility Property - State	1-40-2827D2	Other		(1,636)	(1,636)
63	Total 282 Electric			<u>(326,918)</u>	<u>(1,123,417)</u>	<u>(142,422,997)</u>

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Line	Description (A)	Account (B)	Allocator (C)	Other - Federal (M)	Other - State (N)	Total (O)
1			Labor	100.00%	100.00%	100.00%
2			Plant	100.00%	100.00%	100.00%
3			Revenue	2.00%	2.00%	100.00%
64	ADIT Auto Meter (Cellnet) - Federal	2-41-282-115	Gas			(72,864)
65	ADIT Auto Meter (Cellnet) - State	2-41-282-116	Gas			(16,417)
66	ADIT Property Related - Federal	2-41-282-111	Gas			(33,995,546)
67	ADIT Property Related - State	2-41-282-112	Gas			(6,538,426)
68	ADIT Adjustment to FAS 109 Regulatory Asset	2-41-282-120	Other		(402,997)	(402,997)
69	ADIT Temporary Differences	2-40-282-130	Other	(330,844)		(330,844)
70	ADIT Temporary Differences	2-41-282-130	Other	17,065		17,065
71	ADIT Regulatory Asset Gross Up	2-41-282-310	Other	(468,949)		(468,949)
72	ADIT Regulatory Liability Gross Up	2-41-282-332	Other	652,544		652,544
73	ADIT Adjustment to FAS109 Reg Liability - Federal	2-41-282-333	Other	991,145		991,145
74	Total 282 Gas			<u>860,961</u>	<u>(402,997)</u>	<u>(40,165,289)</u>
75	Total 282			<u>534,043</u>	<u>(1,526,414)</u>	<u>(182,588,286)</u>
76	Book/Tax Loss on Reacquired Debt - Federal	1-40-283-651	Plant			(1,313,845)
77	Book/Tax Loss on Reacquired Debt - State	1-40-283-652	Plant			(296,023)
78	Electric Rate Case Expense - Federal	1-40-283-651	Distribution			(320,142)
79	Electric Rate Case Expense - State	1-40-283-652	Distribution			(72,130)
80	Rabbi Trust - Federal	1-40-283-651	Other			-
81	Rabbi Trust - State	1-40-283-652	Other			-
82	ADIT Intercompany Tax Gain - Federal	1-40-283-513	Other	(83,419,009)		(83,419,009)
83	ADIT Intercompany Tax Gain - State	1-40-283-514	Other		(18,795,023)	(18,795,023)
84	ADIT - Non-property Related - Federal	1-40-283-6D1	Other	195,556		195,556
85	Total 283 Electric			<u>(83,223,453)</u>	<u>(18,795,023)</u>	<u>(104,020,616)</u>
86	Coal Tar - Federal	2-40/41-283-651	Gas			799,557
87	Coal Tar - State	2-40/41-283-652	Gas			180,146
88	Gas Rate Case Expense - Federal	2-40/41-283-651	Gas			(209,922)
89	Gas Rate Case Expense - State - Gas	2-40/41-283-652	Gas			(47,297)
90	Gas Storage Fields - Federal	2-40/41-283-651	Gas			(282,796)
91	Gas Storage Fields - State	2-40/41-283-652	Gas			(63,717)
92	Total 283 Gas			<u>-</u>	<u>-</u>	<u>375,971</u>
93	Total 283			<u>(83,223,453)</u>	<u>(18,795,023)</u>	<u>(103,644,645)</u>
94	Total Deferred			<u>(72,867,342)</u>	<u>(20,313,931)</u>	<u>(254,140,703)</u>

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Line	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 01/01/2008 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)	Electric Transmission - State (H)	Electric Distribution - Federal (I)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)
1			Labor		0.00%	0.00%	3.75%	3.75%	96.25%	96.25%	100.00%	100.00%
2			Plant		0.00%	0.00%	21.01%	21.01%	78.99%	78.99%	100.00%	100.00%
3			Revenue		59.63%	59.63%	2.25%	2.25%	36.12%	36.12%	100.00%	100.00%
4	Active Veba - Federal	1-40-190-611	Labor	(\$208,573)	-		(\$7,821)		(\$200,752)			
5	Active Veba - State	1-40-190-612	Labor	(46,993)	-			(1,762)		(45,231)		
6	ADIT Deferred Asset - Federal	1-40-190-611	Other	(1,088,483)	-		-		-			
7	ADIT Deferred Asset - State	1-40-190-612	Other	866,563	-		-		-			
8	ADIT Tax Depr Step Up Basis - Federal	1-40-190-365	Plant	9,116,410	-		1,915,358		7,201,052			
9	ADIT Tax Depr Step Up Basis - State	1-40-190-366	Plant	2,054,006	-			431,547		1,622,459		
10	FAS 106 - Post Retirement Benefit - Federal	1-40-190-611	Labor	2,634,162	-		98,781		2,535,381			
11	FAS 106 - Post Retirement Benefit - State	1-40-190-612	Labor	593,499	-			22,256		571,243		
12	Injuries and Damages Reserve - Federal	1-40-190-611	Distribution	2,979,548	-		-		2,979,548			
13	Injuries and Damages Reserve - State	1-40-190-612	Distribution	671,318	-		-		-	671,318		
14	Legal Expense Accrued - Federal	1-40-190-611	Distribution	44,286	-		-		44,286			
15	Legal Expense Accrued - State	1-40-190-612	Distribution	9,978	-		-		-	9,978		
16	Medical Expenses Incurred - Not Reported - Federal	1-40-190-611	Labor	206,633	-		7,749		198,884			
17	Medical Expenses Incurred - Not Reported - State	1-40-190-612	Labor	46,556	-			1,746		44,810		
18	Reserve for Obsolete Inventory - Federal	1-40-190-611	Plant	375,073	-		78,803		296,270			
19	Reserve for Obsolete Inventory - State	1-40-190-612	Plant	84,507	-			17,755		66,752		
20	Other Comprehensive Income - Pensions	1-40-190-TXP	Other	6,843,148	-		-		-			
21	Pension Expense - Federal	1-40-190-611	Labor	(1,821,156)	-		(68,293)		(1,752,863)			
22	Pension Expense - State	1-40-190-612	Labor	(410,321)	-			(15,387)		(394,934)		
23	Regulatory Assets - Unamortized ITC	1-40-190-100	Other	6,592,890	-		-		-			
24	Tax Reserve Interest - Current - Federal	1-40-190-611	Plant	441,275	-		92,712		348,563			
25	Tax Reserve Interest - Current - State	1-40-190-612	Plant	99,424	-			20,889		78,535		
26	Tax Reserve Interest - Non - Current - Federal	1-40-190-611	Plant	(247,774)	-		(52,057)		(195,717)			
27	Tax Reserve Interest - Non - Current - State	1-40-190-612	Plant	(55,826)	-			(11,729)		(44,097)		
28	Uncollectible Accounts - Federal	1-40-190-611	Revenue	1,451,850	865,738		32,667		524,408			
29	Uncollectible Accounts - State	1-40-190-612	Revenue	327,114		195,058		7,360		118,154		
30	Vacation Pay Adjustment - Federal	1-40-190-611	Labor	-	-		-		-			
31	Vacation Pay Adjustment - State	1-40-190-612	Labor	-	-		-		-			
32	Total 190 Electric			<u>31,559,114</u>	<u>865,738</u>	<u>195,058</u>	<u>2,097,897</u>	<u>472,674</u>	<u>11,979,062</u>	<u>2,698,987</u>	<u>-</u>	<u>-</u>
33	ADIT Deferred Asset - Federal	2-40/41-190-611	Other	649								
34	ADIT Tax Depr Step Up Basis - Federal	2-40/41-190-365	Gas	1,991,260							1,991,260	
35	ADIT Tax Depr Step Up Basis - State	2-40/41-190-366	Gas	448,648								448,648
36	FAS 106 - Post Retirement Benefit - Federal	2-40/41-190-611	Gas	363,205							363,205	
37	FAS 106 - Post Retirement Benefit - State	2-40/41-190-612	Gas	81,833								81,833
38	Injuries and Damages Reserve - Federal	2-40/41-190-611	Gas	422,187							422,187	
39	Injuries and Damages Reserve - State	2-40/41-190-612	Gas	95,123								95,123
40	Pension Expense - Federal	2-40/41-190-611	Gas	(580,973)							(580,973)	
41	Pension Expense - State	2-40/41-190-612	Gas	(130,898)								(130,898)
42	Regulatory Assets - Unamortized ITC	2-40/41-190-100	Other	608,408								
43	Uncollectible Accounts - Federal	2-40/41-190-611	Gas	62,453							62,453	
44	Uncollectible Accounts - State	2-40/41-190-612	Gas	14,071								14,071
45	Total 190 Gas			<u>3,375,966</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,258,132</u>	<u>508,777</u>
46	Total 190			<u>34,935,080</u>	<u>865,738</u>	<u>195,058</u>	<u>2,097,897</u>	<u>472,674</u>	<u>11,979,062</u>	<u>2,698,987</u>	<u>2,258,132</u>	<u>508,777</u>
47	ADIT FIN 48	1-40-282-F48	Plant	21,299	-		4,475		16,824			
48	ADIT Auto Meter (Cellnet) - Federal	1-40-282-115	Plant	(105,360)	-		(22,136)		(83,224)			
49	ADIT Auto Meter (Cellnet) - State	1-40-282-116	Plant	(23,738)	-			(4,987)		(18,751)		
50	ADIT Property Related - Federal	1-40-282-111	Plant	(109,250,122)	-		(22,953,451)		(86,296,671)			
51	ADIT Property Related - State	1-40-282-112	Plant	(22,352,000)	-			(4,000,000)		(18,352,000)		

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Line	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 01/01/2008 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)	Electric Transmission - State (H)	Electric Distribution - Federal (I)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)
1			Labor		0.00%	0.00%	3.75%	3.75%	96.25%	96.25%	100.00%	100.00%
2			Plant		0.00%	0.00%	21.01%	21.01%	78.99%	78.99%	100.00%	100.00%
3			Revenue		59.63%	59.63%	2.25%	2.25%	36.12%	36.12%	100.00%	100.00%
52	ADIT Property Related - Federal	1-40-282-7D1	Other	(7,403)								
53	ADIT Property Related - State	1-40-282-7D2	Other	(1,636)								
54	ADIT Adjustment to FAS 109 Regulatory Asset	1-40-282-120	Other	(1,216,950)								
55	ADIT Temporary Differences	1-40-282-130	Other	(1,519,188)								
56	ADIT Regulatory Asset Gross Up	1-40-282-310	Other	(1,784,189)								
57	ADIT Adjustment to FAS109 Reg Liability - State	1-40-282-323	Other	612								
58	ADIT Regulatory Liability Gross Up	1-40-282-332	Other	1,208,212								
59	ADIT Adjustment to FAS109 Reg Liability - Federal	1-40-282-333	Other	1,834,522								
60	Total 282 Electric			<u>(134,196,003)</u>	<u>-</u>	<u>-</u>	<u>(22,971,112)</u>	<u>(4,911,256)</u>	<u>(86,363,071)</u>	<u>(18,464,544)</u>	<u>-</u>	<u>-</u>

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Line	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 01/01/2008 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)	Electric Transmission - State (H)	Electric Distribution - Federal (I)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)
1			Labor		0.00%	0.00%	3.75%	3.75%	96.25%	96.25%	100.00%	100.00%
2			Plant		0.00%	0.00%	21.01%	21.01%	78.99%	78.99%	100.00%	100.00%
3			Revenue		59.63%	59.63%	2.25%	2.25%	36.12%	36.12%	100.00%	100.00%
61	ADIT Property Related - Federal	2-41-282-111	Gas	(31,502,707)							(31,502,707)	
62	ADIT Property Related - State	2-41-282-112	Gas	(6,268,231)								(6,268,231)
63	ADIT Adjustment to FAS 109 Regulatory Asset - State	2-41-282-120	Other	(433,861)								
63	ADIT Adjustment to FAS 109 Regulatory Asset - Federal	2-40-282-130	Other	(349,469)								
64	ADIT Adjustment to FAS 109 Regulatory Asset - Federal	2-41-282-130	Other	18,625								
65	ADIT Regulatory Asset Gross Up	2-41-282-310	Other	(500,205)								
66	ADIT Regulatory Liability Gross Up	2-41-282-332	Other	705,522								
67	ADIT Adjustment to FAS109 Reg Liability - Federal	2-41-282-333	Other	1,071,610								
68	Total 282 Gas			<u>(37,258,716)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(31,502,707)</u>	<u>(6,268,231)</u>
69	Total 282			<u>(171,454,719)</u>	<u>-</u>	<u>-</u>	<u>(22,971,112)</u>	<u>(4,911,256)</u>	<u>(86,363,071)</u>	<u>(18,464,544)</u>	<u>(31,502,707)</u>	<u>(6,268,231)</u>
70	Book/Tax Loss on Reacquired Debt - Federal	1-40-283-651	Plant	(1,431,148)			(300,684)		(1,130,464)			
71	Book/Tax Loss on Reacquired Debt - State	1-40-283-652	Plant	(322,451)		-		(67,747)		(254,704)		
72	Electric Rate Case Expense - Federal	1-40-283-651	Distribution	(334,827)					(334,827)			
73	Electric Rate Case Expense - State	1-40-283-652	Distribution	(75,440)						(75,440)		
74	Partnership Income/Loss - Federal	1-40-283-651	Other	(644)								
75	Partnership Income/Loss - State	1-40-283-652	Other	(145)								
76	Rabbi Trust - Federal	1-40-283-651	Other	273,129	-		-		-			
77	Rabbi Trust - State	1-40-283-652	Other	61,538	-			-		-		
78	ADIT Intercompany Tax Gain - Federal	1-40-283-513	Other	(91,720,246)								
79	ADIT Intercompany Tax Gain - State	1-40-283-514	Other	(20,665,364)								
80	ADIT - Non-property Related - Federal	1-40-283-6D1	Other	(57,064)								
81	Total 283 Electric			<u>(114,272,662)</u>	<u>-</u>	<u>-</u>	<u>(300,684)</u>	<u>(67,747)</u>	<u>(1,465,291)</u>	<u>(330,144)</u>	<u>-</u>	<u>-</u>

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Line	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 01/01/2008 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)	Electric Transmission - State (H)	Electric Distribution - Federal (I)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)
1			Labor		0.00%	0.00%	3.75%	3.75%	96.25%	96.25%	100.00%	100.00%
2			Plant		0.00%	0.00%	21.01%	21.01%	78.99%	78.99%	100.00%	100.00%
3			Revenue		59.63%	59.63%	2.25%	2.25%	36.12%	36.12%	100.00%	100.00%
82	ADIT Non-Property Related - State	2-40/41-283-652	Gas	1								1
83	Coal Tar - Federal	2-40/41-283-651	Gas	630,987	-		-		-		630,987	
84	Coal Tar - State	2-40/41-283-652	Gas	142,167								142,167
85	Gas Rate Case Expense - Federal	2-40/41-283-651	Gas	(99,129)	-		-		-		(99,129)	
86	Gas Rate Case Expense - State	2-40/41-283-652	Gas	(22,335)								(22,335)
87	Gas Storage Fields - Federal	2-40/41-283-651	Gas	841,119	-		-		-		841,119	
88	Gas Storage Fields - State	2-40/41-283-652	Gas	189,511								189,511
89	Purchased Gas Adjustment (PGA) - Federal	2-40/41-283-651	Gas	(852,433)	-		-		-		(852,433)	
90	Purchased Gas Adjustment (PGA) - State	2-40/41-283-652	Gas	(192,061)								(192,061)
91	Total 283 Gas			<u>637,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>520,544</u>	<u>117,283</u>
92	Total 283			<u>(113,634,835)</u>	<u>-</u>	<u>-</u>	<u>(300,684)</u>	<u>(67,747)</u>	<u>(1,465,291)</u>	<u>(330,144)</u>	<u>520,544</u>	<u>117,283</u>
93	Total Deferred			<u>(250,154,474)</u>	<u>865,738</u>	<u>195,058</u>	<u>(21,173,899)</u>	<u>(4,506,328)</u>	<u>(75,849,300)</u>	<u>(16,095,701)</u>	<u>(28,724,031)</u>	<u>(5,642,171)</u>

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Line	Description (A)	Account (B)	Allocator (C)	Other - Federal (M)	Other - State (N)	Total (O)
1			Labor	100.00%	100.00%	100.00%
2			Plant	100.00%	100.00%	100.00%
3			Revenue	2.00%	2.00%	100.00%
4	Active Veba - Federal	1-40-190-611	Labor			(\$208,573)
5	Active Veba - State	1-40-190-612	Labor			(46,993)
6	ADIT Deferred Asset - Federal	1-40-190-611	Other	(1,088,483)		(1,088,483)
7	ADIT Deferred Asset - State	1-40-190-612	Other		866,563	866,563
8	ADIT Tax Depr Step Up Basis - Federal	1-40-190-365	Plant			9,116,410
9	ADIT Tax Depr Step Up Basis - State	1-40-190-366	Plant			2,054,006
10	FAS 106 - Post Retirement Benefit - Federal	1-40-190-611	Labor			2,634,162
11	FAS 106 - Post Retirement Benefit - State	1-40-190-612	Labor			593,499
12	Injuries and Damages Reserve - Federal	1-40-190-611	Distribution			2,979,548
13	Injuries and Damages Reserve - State	1-40-190-612	Distribution			671,318
14	Legal Expense Accrued - Federal	1-40-190-611	Distribution			44,286
15	Legal Expense Accrued - State	1-40-190-612	Distribution			9,978
16	Medical Expenses Incurred - Not Reported - Federal	1-40-190-611	Labor			206,633
17	Medical Expenses Incurred - Not Reported - State	1-40-190-612	Labor			46,556
18	Reserve for Obsolete Inventory - Federal	1-40-190-611	Plant			375,073
19	Reserve for Obsolete Inventory - State	1-40-190-612	Plant			84,507
20	Other Comprehensive Income - Pensions	1-40-190-TXP	Other	6,843,148		6,843,148
21	Pension Expense - Federal	1-40-190-611	Labor			(1,821,156)
22	Pension Expense - State	1-40-190-612	Labor			(410,321)
23	Regulatory Assets - Unamortized ITC	1-40-190-100	Other	6,592,890		6,592,890
24	Tax Reserve Interest - Current - Federal	1-40-190-611	Plant			441,275
25	Tax Reserve Interest - Current - State	1-40-190-612	Plant			99,424
26	Tax Reserve Interest - Non - Current - Federal	1-40-190-611	Plant			(247,774)
27	Tax Reserve Interest - Non - Current - State	1-40-190-612	Plant			(55,826)
28	Uncollectible Accounts - Federal	1-40-190-611	Revenue	29,037		1,451,850
29	Uncollectible Accounts - State	1-40-190-612	Revenue		6,542	327,114
30	Vacation Pay Adjustment - Federal	1-40-190-611	Labor			-
31	Vacation Pay Adjustment - State	1-40-190-612	Labor			-
32	Total 190 Electric			<u>12,376,592</u>	<u>873,105</u>	<u>31,559,114</u>
33	ADIT Deferred Asset - Federal	2-40/41-190-611	Other	649		649
34	ADIT Tax Depr Step Up Basis - Federal	2-40/41-190-365	Gas			1,991,260
35	ADIT Tax Depr Step Up Basis - State	2-40/41-190-366	Gas			448,648
36	FAS 106 - Post Retirement Benefit - Federal	2-40/41-190-611	Gas			363,205
37	FAS 106 - Post Retirement Benefit - State	2-40/41-190-612	Gas			81,833
38	Injuries and Damages Reserve - Federal	2-40/41-190-611	Gas			422,187
39	Injuries and Damages Reserve - State	2-40/41-190-612	Gas			95,123
40	Pension Expense - Federal	2-40/41-190-611	Gas			(580,973)
41	Pension Expense - State	2-40/41-190-612	Gas			(130,898)
42	Regulatory Assets - Unamortized ITC	2-40/41-190-100	Other	608,408		608,408
43	Uncollectible Accounts - Federal	2-40/41-190-611	Gas			62,453
44	Uncollectible Accounts - State	2-40/41-190-612	Gas			14,071
45	Total 190 Gas			<u>609,057</u>	<u>-</u>	<u>3,375,966</u>
46	Total 190			<u>12,985,649</u>	<u>873,105</u>	<u>34,935,080</u>
47	ADIT FIN 48	1-40-282-F48	Plant			21,299
48	ADIT Auto Meter (Cellnet) - Federal	1-40-282-115	Plant			(105,360)
49	ADIT Auto Meter (Cellnet) - State	1-40-282-116	Plant			(23,738)
50	ADIT Property Related - Federal	1-40-282-111	Plant			(109,250,122)
51	ADIT Property Related - State	1-40-282-112	Plant			(22,250,000)

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Line	Description (A)	Account (B)	Allocator (C)	Other - Federal (M)	Other - State (N)	Total (O)
1			Labor	100.00%	100.00%	100.00%
2			Plant	100.00%	100.00%	100.00%
3			Revenue	2.00%	2.00%	100.00%
52	ADIT Property Related - Federal	1-40-282-7D1	Other	(7,403)		(7,403)
53	ADIT Property Related - State	1-40-282-7D2	Other		(1,636)	(1,636)
54	ADIT Adjustment to FAS 109 Regulatory Asset	1-40-282-120	Other		(1,216,950)	(1,216,950)
55	ADIT Temporary Differences	1-40-282-130	Other	(1,519,188)		(1,519,188)
56	ADIT Regulatory Asset Gross Up	1-40-282-310	Other	(1,784,189)		(1,784,189)
57	ADIT Adjustment to FAS109 Reg Liability - State	1-40-282-323	Other		612	612
58	ADIT Regulatory Liability Gross Up	1-40-282-332	Other	1,208,212		1,208,212
59	ADIT Adjustment to FAS109 Reg Liability - Federal	1-40-282-333	Other	1,834,522		1,834,522
60	Total 282 Electric			<u>(268,046)</u>	<u>(1,217,974)</u>	<u>(134,196,003)</u>

AmerenCIPS
Workpaper Supporting Deferred Income Tax Balances
As of December 31, 2008

Line	Description (A)	Account (B)	Allocator (C)	Other - Federal (M)	Other - State (N)	Total (O)
1			Labor	100.00%	100.00%	100.00%
2			Plant	100.00%	100.00%	100.00%
3			Revenue	2.00%	2.00%	100.00%
61	ADIT Property Related - Federal	2-41-282-111	Gas			(31,502,707)
62	ADIT Property Related - State	2-41-282-112	Gas			(6,268,231)
63	ADIT Adjustment to FAS 109 Regulatory Asset - State	2-41-282-120	Other		(433,861)	(433,861)
63	ADIT Adjustment to FAS 109 Regulatory Asset - Federal	2-40-282-130	Other	(349,469)		(349,469)
64	ADIT Adjustment to FAS 109 Regulatory Asset - Federal	2-41-282-130	Other	18,625		18,625
65	ADIT Regulatory Asset Gross Up	2-41-282-310	Other	(500,205)		(500,205)
66	ADIT Regulatory Liability Gross Up	2-41-282-332	Other	705,522		705,522
67	ADIT Adjustment to FAS109 Reg Liability - Federal	2-41-282-333	Other	1,071,610		1,071,610
68	Total 282 Gas			<u>946,083</u>	<u>(433,861)</u>	<u>(37,258,716)</u>
69	Total 282			<u>678,037</u>	<u>(1,651,835)</u>	<u>(171,454,719)</u>
70	Book/Tax Loss on Reacquired Debt - Federal	1-40-283-651	Plant			(1,431,148)
71	Book/Tax Loss on Reacquired Debt - State	1-40-283-652	Plant			(322,451)
72	Electric Rate Case Expense - Federal	1-40-283-651	Distribution			(334,827)
73	Electric Rate Case Expense - State	1-40-283-652	Distribution			(75,440)
74	Partnership Income/Loss - Federal	1-40-283-651	Other	(644)		(644)
75	Partnership Income/Loss - State	1-40-283-652	Other		(145)	(145)
76	Rabbi Trust - Federal	1-40-283-651	Other			-
77	Rabbi Trust - State	1-40-283-652	Other			-
78	ADIT Intercompany Tax Gain - Federal	1-40-283-513	Other	(91,720,246)		(91,720,246)
79	ADIT Intercompany Tax Gain - State	1-40-283-514	Other		(20,665,364)	(20,665,364)
80	ADIT - Non-property Related - Federal	1-40-283-6D1	Other	(57,064)		(57,064)
81	Total 283 Electric			<u>(91,777,954)</u>	<u>(20,665,509)</u>	<u>(114,607,329)</u>

AmerenCIPS
Workpaper Supporting Deferred Income Tax Balances
As of December 31, 2008

Line	Description (A)	Account (B)	Allocator (C)	Other - Federal (M)	Other - State (N)	Total (O)
1			Labor	100.00%	100.00%	100.00%
2			Plant	100.00%	100.00%	100.00%
3			Revenue	2.00%	2.00%	100.00%
82	ADIT Non-Property Related - State	2-40/41-283-652	Gas			1
83	Coal Tar - Federal	2-40/41-283-651	Gas			630,987
84	Coal Tar - State	2-40/41-283-652	Gas			142,167
85	Gas Rate Case Expense - Federal	2-40/41-283-651	Gas			(99,129)
86	Gas Rate Case Expense - State	2-40/41-283-652	Gas			(22,335)
87	Gas Storage Fields - Federal	2-40/41-283-651	Gas			841,119
88	Gas Storage Fields - State	2-40/41-283-652	Gas			189,511
89	Purchased Gas Adjustment (PGA) - Federal	2-40/41-283-651	Gas			(852,433)
90	Purchased Gas Adjustment (PGA) - State	2-40/41-283-652	Gas			(192,061)
91	Total 283 Gas			<u>-</u>	<u>-</u>	<u>637,827</u>
92	Total 283			<u>(91,777,954)</u>	<u>(20,665,509)</u>	<u>(113,969,502)</u>
93	Total Deferred			<u>(78,114,268)</u>	<u>(21,444,239)</u>	<u>(250,489,141)</u>

AmerenCIPS
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)	CIPS Account No. (E)	Ending Balance At 12/31/2007 (F)	Ending Balance at 12/31/2008 (G)
1	190-100	FAS 109 Unamortized ITC	Electric	254/255	254-100/ 255	-	-
2	190-365,366	Step Up in Basis (Metro Transfer)	Electric	Various	Various	-	-
3	190-611,612	Asset Retirement Obligation	Electric	182/230	182343, 230101, 230801	97	96
4	190-611,612	Voluntary Employee Benefit Association (VEBA)	Electric	165	165030-165031 165680-165683	620	320
5	190-611,612	ADIT - Deferred Asset	Electric	Various	Various	-	-
6	190-611,612	Injuries & Damages Reserve	Electric	228	228002, 228020-228023	(9,196)	(14,810)
7	190-611,612	Legal Expenses Accrued	Electric	242	242009	(137)	(146)
8	190-611,612	Medical Expenses Incurred - Not Reported	Electric	242	186060, 242044	(628)	2,690
9	190-611,612	Obsolete Inventory	Electric	154	154021	(1,018)	(754)
10	190-611,612	Payroll Tax Adjustment	Electric	Various	Various	-	-
11	190-611,612	Pension Expense Allowed/Disallowed	Electric	253	253072, 253097	7,595	7,421
12	190-611,612	Pension Expense - Section 1502	Electric	253	253080, 253073	134	123
13	190-611,612	FAS 106 Deduction - Post Retirement Benefits	Electric	253	253080	(9,079)	(9,413)
14	190-611,612	Accrued Vacation Pay	Electric	242	242010	(3,840)	(3,913)
15	190-611,612	Uncollectible Accounts	Electric	144	144, 144001-144004, 144010	(1,178)	(1,857)
16	190-TXP	Other Comprehensive Income - Pensions	Electric	182, 234, 242, 253, 254	182AOP, 182APN, 182OPB, 182PEN, 234F11, 242OPB, 242PEN, 253OPB, 253OPD, 253PEN, 254TXP	(7,024)	(5,950)
17	190-611,612	Tax Reserve Interest - Current	Electric	237	237TAX	(1,197)	(877)
18	190-611,612	Tax Reserve Interest - Non-Current	Electric	253	253237	672	(5)
19	282-F48, 282-111, 282-112, 282-115, 282-116	Accelerated Depreciation	Electric	Plant	Plant	-	-
20	282-115, 282-116	Automated Meters	Electric	Plant (370)	Plant (370)	-	-
21	283-651,652	Book/Tax Loss on Reacquired Debt	Electric	189	189101-189316	3,883	4,374
22	283-651,652	Electric Rate Case Expense	Electric	182	182334	821	411
23	283-651,652	Non-property Related Deferred	Electric	Various	Various		
24	283-651,652	Rabbi Trust	Electric				

Footnotes:

- Balance in underlying account is booked entirely to electric. Deferred taxes are allocated between electric and gas.
- Depreciation - Tax uses accelerated depreciation methodologies and therefore, tax depreciation is over a different time period than book depreciation.
- Associated asset and/or liability not considered as a component of rate base for rate-making purposes.
- Underlying deferred tax a result of book/tax timing differences.
- Related to purchase of Union Electric IL properties.
- The temporary difference for Rabbi Trust is the difference between the income and expenses recorded per books as compared to the income and expenses listed on

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

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Included in Rate Base (Y/N)? (H)	Footnote (I)
1	190-100	FAS 109 Unamortized ITC	N	3
2	190-365,366	Step Up in Basis (Metro Transfer)	Y	5
3	190-611,612	Asset Retirement Obligation	Y	4
4	190-611,612	Voluntary Employee Benefit Association (VEBA)	Y	4
5	190-611,612	ADIT - Deferred Asset	Y	1
6	190-611,612	Injuries & Damages Reserve	Y	4
7	190-611,612	Legal Expenses Accrued	Y	4
8	190-611,612	Medical Expenses Incurred - Not Reported	Y	4
9	190-611,612	Obsolete Inventory	Y	3
10	190-611,612	Payroll Tax Adjustment	Y	4
11	190-611,612	Pension Expense Allowed/Disallowed	Y	1, 4
12	190-611,612	Pension Expense - Section 1502	Y	1, 4
13	190-611,612	FAS 106 Deduction - Post Retirement Benefits	Y	1, 4
14	190-611,612	Accrued Vacation Pay	Y	4
15	190-611,612	Uncollectible Accounts	Y	4
16	190-TXP	Other Comprehensive Income - Pensions	N	3
17	190-611,612	Tax Reserve Interest - Current	Y	4
18	190-611,612	Tax Reserve Interest - Non-Current	Y	4
19	282-F48, 282-111, 282-112, 282-115, 282-116	Accelerated Depreciation	Y	2
20	282-115, 282-116	Automated Meters	Y	4
21	283-651,652	Book/Tax Loss on Reacquired Debt	Y	4
22	283-651,652	Electric Rate Case Expense	Y	4
23	283-651,652	Non-property Related Deferred	Y	1
24	283-651,652	Rabbi Trust	Y	6

Footnotes:

- 1 Balance in underlying account is booked entirely to allocated between electric and gas.
- 2 Depreciation - Tax uses accelerated depreciation and depreciation is over a different time period than book.
- 3 Associated asset and/or liability not considered as making purposes.
- 4 Underlying deferred tax a result of book/tax timing
- 5 Related to purchase of Union Electric IL properties
- 6 The temporary difference for Rabbi Trust is the difference between expenses recorded per books as compared to the

AmerenCIPS
Property Held for Future Use Included in Rate Base
 As of December 31, 2008

Line No.	Property Name (A)	Property Description (B)	Date of Acquisition (C)	Purchase Price (D)	Accumulated Depreciation (E)	Net Original Cost (F)	Expenses		Expected In-Service Date (I)	Expected Use (J)
							2007 Real Estate Taxes (G)	2008 Real Estate Taxes (H)		
1	Alton Substation Site	31.28 acres, Alton, Illinois, Madison County, Part of the NE 1/4 of Section 30, Township 6 North, Range 9 West	4/3/2006	\$ 304,500	\$ -	\$ 375,935	\$ 70	\$ 77	2011	Proposed 183/34.5 kv substation site

AmerenCIPS
Property Held for Future Use
 As of December 31, 2008

Line No.	Date of Acquisition (A)	Beginning Balance (B)	Additions (C)	Ending Balance (D)	Expenses	
					2007 Real Estate Taxes (E)	2008 Real Estate Taxes (F)
1	4/3/2006	\$ 309,830	\$ 66,105	\$ 375,935	\$ 70	\$ 77

AmerenCIPS
Workpaper Supporting Property Held for Future Use
As of December 31, 2008

<u>Line No.</u>	<u>Property Name</u> (A)	<u>Property Description</u> (B)	<u>Description of Additions</u> (C)	<u>Additions Amount</u> (D)
1	Alton Substation Site	31.28 acres, Alton, Illinois, Madison County, Part of the NE 1/4 of Section 30, Township 6 North, Range 9 West	Overhead	\$ 66,105

AmerenCIPS
Customer Deposits

Line No.	Month	Customer Deposits [1]	Interest on Customer Deposits
	(A)	(B)	(C)
1	Interest Rate		1.00%
2	Dec-07	8,655	87
3	Jan-08	8,454	85
4	Feb-08	8,363	84
5	Mar-08	8,282	83
6	Apr-08	8,248	82
7	May-08	8,142	81
8	Jun-08	8,166	82
9	Jul-08	8,298	83
10	Aug-08	8,424	84
11	Sep-08	8,658	87
12	Oct-08	8,811	88
13	Nov-08	8,962	90
14	Dec-08	9,032	90
15	13 Month Average	\$ 8,500	\$ 85

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-13b] and the Company's 2008 Revenue Allocator (see WPB-13c).

AmerenCIPS (including AmerenUE Illinois)
Customer Deposits
 Month Ending Balances
 (\$000s)

Line No.	Month (A)	Jurisdictional Customer Deposits Dr/(Cr)				Interest on Customer Deposits - Jurisdictional D		
		2005 (B)	2006 (C)	2007 (D)	2008 (E)	2005 (F)	2006 (G)	2007 (H)
AmerenCIPS								
1	January	\$ 5,689	\$ 7,793	\$ 9,533	\$ 8,454	\$ 284	\$ 390	\$ 477
2	February	5,807	7,869	9,754	8,363	290	393	488
3	March	5,799	7,910	9,850	8,282	290	396	493
4	April	7,034	8,112	9,822	8,248	352	406	491
5	May	7,030	8,149	9,729	8,142	352	407	486
6	June	7,069	8,326	9,716	8,166	353	416	486
7	July	7,170	8,596	9,660	8,298	358	430	483
8	August	7,265	8,965	9,537	8,424	363	448	477
9	September	7,327	9,184	9,394	8,658	366	459	470
10	October	7,411	9,227	9,258	8,811	371	461	463
11	November	7,530	9,341	8,950	8,962	377	467	447
12	December	7,652	9,485	8,770	9,032	383	474	438
AmerenUE Illinois								
13	January	\$ 1,243				\$ 62		
14	February	1,258				63		
15	March	1,258				63		
16	April	-				-		
17	May	-				-		
18	June	-				-		
19	July	-				-		
20	August	-				-		
21	September	-				-		
22	October	-				-		
23	November	-				-		
24	December	-				-		

NOTES

Customer Deposits are recorded in Account 235. Interest on Customer Deposits are recorded in Account 237.

AmerenCIPS (including AmerenUE Illinois)
Customer Deposits
 Month Ending Balances
 (\$000s)

Line No.	Month (A)	r/(Cr)	
		2008 (I)	
AmerenCIPS			
1	January	\$	423
2	February		418
3	March		414
4	April		412
5	May		407
6	June		408
7	July		415
8	August		421
9	September		433
10	October		441
11	November		448
12	December		452
AmerenUE Illinois			
13	January		
14	February		
15	March		
16	April		
17	May		
18	June		
19	July		
20	August		
21	September		
22	October		
23	November		
24	December		

NOTES

Customer Deposits are

AmerenCIPS (including AmerenUE Illinois)
Workpaper Supporting Customer Deposits
As of December 31,
(\$000s)

Line No.	Month	2005		2006	2007	2008		Jurisdictional Deposits - AmerenCIPS (H)
		AmerenUE (B)	AmerenCIPS (C)	AmerenCIPS (D)	AmerenCIPS (E)	AmerenCIPS (F)	AmerenCIPS Allocator (G)	
							Source: WPB - 13c	
1	January							
2	Elec	933	2,587	4,093	5,042	4,727	100.00%	4,727
3	Common	388	4,062	4,799	6,038	5,160	72.24%	3,727
4	Total	1,321	6,649	8,891	11,080	9,887		8,454
5	February							
6	Elec	948	2,636	4,161	5,174	4,694	100.00%	4,694
7	Common	389	4,153	4,808	6,157	5,079	72.24%	3,669
8	Total	1,337	6,789	8,969	11,331	9,773		8,363
9	March							
10	Elec	953	2,636	4,216	5,228	4,649	100.00%	4,649
11	Common	383	4,142	4,791	6,215	5,030	72.24%	3,633
12	Total	1,335	6,778	9,007	11,443	9,679		8,282
13	April							
14	Elec	-	3,597	4,373	5,235	4,654	100.00%	4,654
15	Common	-	4,502	4,849	6,168	4,976	72.24%	3,595
16	Total	-	8,099	9,222	11,403	9,630		8,248
17	May							
18	Elec	-	3,619	4,401	5,194	4,575	100.00%	4,575
19	Common	-	4,468	4,860	6,097	4,938	72.24%	3,567
20	Total	-	8,087	9,262	11,292	9,513		8,142
21	June							
22	Elec	-	3,656	4,504	5,212	4,577	100.00%	4,577
23	Common	-	4,471	4,956	6,055	4,968	72.24%	3,589
24	Total	-	8,127	9,461	11,267	9,545		8,166

AmerenCIPS (including AmerenUE Illinois)
Workpaper Supporting Customer Deposits
As of December 31,
(\$000s)

Line No.	Month	2005		2006	2007	2008		Jurisdictional Deposits - AmerenCIPS (H)
		AmerenUE (B)	AmerenCIPS (C)	AmerenCIPS (D)	AmerenCIPS (E)	AmerenCIPS (F)	AmerenCIPS Allocator (G)	
25	July							
26	Elec	-	3,713	4,623	5,210	4,627	100.00%	4,627
27	Common	-	4,527	5,152	5,983	5,082	72.24%	3,671
28	Total	-	8,240	9,775	11,193	9,709		8,298
29	August							
30	Elec	-	3,765	4,825	5,168	4,686	100.00%	4,686
31	Common	-	4,584	5,369	5,874	5,175	72.24%	3,738
32	Total	-	8,350	10,194	11,042	9,861		8,424
33	September							
34	Elec	-	3,810	4,883	5,081	4,819	100.00%	4,819
35	Common	-	4,606	5,578	5,799	5,315	72.24%	3,839
36	Total	-	8,416	10,461	10,880	10,134		8,658
37	October							
38	Elec	-	3,855	4,880	5,033	4,888	100.00%	4,888
39	Common	-	4,657	5,638	5,681	5,431	72.24%	3,923
40	Total	-	8,512	10,518	10,713	10,319		8,811
41	November							
42	Elec	-	3,942	4,917	4,895	4,956	100.00%	4,956
43	Common	-	4,700	5,737	5,452	5,545	72.24%	4,005
44	Total	-	8,642	10,654	10,347	10,501		8,962
45	December							
46	Elec	-	4,018	4,969	4,792	4,989	100.00%	4,989
47	Common	-	4,760	5,857	5,349	5,596	72.24%	4,043
48	Total	-	8,778	10,826	10,140	10,586		9,032

NOTES

[1] Ameren UE Electric Common, and Gas amounts are included within the AmerenCIPS Total.

AmerenCIPS (including AmerenUE Illinois)
Workpaper Supporting Customer Deposits
As of December 31,

Line No.	Description (A)	AmerenUE Illinois (B)	AmerenCIPS (C)
1	2005		
2	Electric Revenues	\$ 38,353,594	\$ 712,346,525
3	Gas Revenues	9,674,489	220,668,937
4	Total Revenues	<u>48,028,083</u>	<u>933,015,462</u>
5	Electric Revenues as a Percent of Total Revenues	79.86%	76.35%
6	2006		
7	Electric Revenues [1]		\$ 733,951,845
8	Gas Revenues [2]		217,830,879
9	Total Revenues		<u>951,782,724</u>
10	Electric Revenues as a Percent of Total Revenues		77.11%
11	2007		
12	Electric Revenues [1]		\$ 661,285,235
13	Gas Revenues [2]		227,851,497
14	Total Revenues		<u>889,136,732</u>
15	Electric Revenues as a Percent of Total Revenues		74.37%
16	2008		
17	Electric Revenues [1]		\$ 673,639,548
18	Gas Revenues [2]		258,900,452
19	Total Revenues		<u>932,540,000</u>
20	Electric Revenues as a Percent of Total Revenues		72.24%

SOURCES

UE 2005 Gas - ICC Form 21, page 11, Line 7
UE 2005 Electric - ICC Form 21 page 8, Line 9

[1] Source: ICC Form 21, page 8 line 9
[2] Source: ICC Form 21, page 11 line 12+line 19-line 29

AmerenCIPS (including AmerenUE Illinois)
Budget Payment Plan Balances
As of December 31,
(\$000s)

Line No.	Month (A)	Jurisdictional Budget Payment Plan Balance			
		2005 (B)	2006 (C)	2007 (D)	2008 (E)
1	January	\$ 51,631	\$ 4,123,833	\$ (1,436,760)	\$ (235,370)
2	February	2,495,065	5,162,884	3,730,364	3,988,924
3	March	3,535,904	6,243,716	6,540,345	6,726,649
4	April	2,916,239	5,208,404	5,296,049	6,669,059
5	May	855,948	1,753,985	2,514,226	4,425,830
6	June	2,107	(264,644)	(245,037)	2,276,104
7	July	1,214,183	(882,348)	(1,534,072)	1,148,303
8	August	2,779,486	(638,212)	(1,953,947)	565,499
9	September	3,031,159	(1,626,010)	(2,106,294)	(780,709)
10	October	732,217	(4,350,088)	(4,288,768)	(3,197,321)
11	November	(1,332,188)	(5,549,197)	(5,929,057)	(4,228,032)
12	December	971,630	(4,526,695)	(4,260,057)	(1,878,921)

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.

AmerenCIPS (including AmerenUE Illinois)
Workpaper Supporting Budget Payment Plan Balance
As of December 31,

Line No.		January (A)	February (B)	March (C)	April (D)	May (E)	June (F)	July (G)
1	2005							
2	AmerenCIPS	\$ 96,017	\$ 3,215,525	\$ 4,665,646	\$ 4,186,594	\$ 1,886,260	\$ 392,423	\$ 1,146,276
3	Jurisdictional Allocation [1]	76.35%	76.35%	76.35%	76.35%	76.35%	76.35%	76.35%
4	Jurisdictional Amount	\$ 73,308	\$ 2,455,016	\$ 3,562,167	\$ 3,196,416	\$ 1,440,137	\$ 299,610	\$ 875,169
5	AmerenUE Illinois	\$ (27,145)	\$ 50,151	\$ (32,888)	\$ (350,850)	\$ (731,549)	\$ (372,547)	\$ 424,529
6	Jurisdictional Allocation [1]	79.86%	79.86%	79.86%	79.86%	79.86%	79.86%	79.86%
7	Jurisdictional Amount	\$ (21,677)	\$ 40,049	\$ (26,263)	\$ (280,177)	\$ (584,190)	\$ (297,503)	\$ 339,014
8	2006							
9	AmerenCIPS	\$ 5,347,753	\$ 6,695,186	\$ 8,096,800	\$ 6,754,216	\$ 2,274,553	\$ (343,188)	\$ (1,144,222)
10	Jurisdictional Allocation [1]	77.11%	77.11%	77.11%	77.11%	77.11%	77.11%	77.11%
11	Jurisdictional Amount	\$ 4,123,833	\$ 5,162,884	\$ 6,243,716	\$ 5,208,404	\$ 1,753,985	\$ (264,644)	\$ (882,348)
12	2007							
13	AmerenCIPS	(1,931,808)	5,015,693	8,793,877	7,120,848	3,380,524	(329,466)	(2,062,650)
14	Jurisdictional Allocation [1]	74.37%	74.37%	74.37%	74.37%	74.37%	74.37%	74.37%
15	Jurisdictional Amount	\$ (1,436,760)	\$ 3,730,364	\$ 6,540,345	\$ 5,296,049	\$ 2,514,226	\$ (245,037)	\$ (1,534,072)
16	2008							
17	AmerenCIPS	(325,830)	5,521,991	9,311,908	9,232,184	6,126,813	3,150,880	1,589,631
18	Jurisdictional Allocation [1]	72.24%	72.24%	72.24%	72.24%	72.24%	72.24%	72.24%
19	Jurisdictional Amount	\$ (235,370)	\$ 3,988,924	\$ 6,726,649	\$ 6,669,059	\$ 4,425,830	\$ 2,276,104	\$ 1,148,303

NOTES

[1] See WPB-13c for the derivation of the Jurisdictional Allocation Factors.

AmerenCIPS (including AmerenUE Illinois)
Workpaper Supporting Budget Payment Plan Balance
As of December 31,

Line No.		August (H)	September (I)	October (J)	November (K)	December (L)
1	2005					
2	AmerenCIPS	\$ 2,378,935	\$ 2,251,659	\$ (203,119)	\$ (2,349,128)	\$ 580,269
3	Jurisdictional Allocation [1]	76.35%	76.35%	76.35%	76.35%	76.35%
4	Jurisdictional Amount	\$ 1,816,289	\$ 1,719,115	\$ (155,079)	\$ (1,793,532)	\$ 443,029
5	AmerenUE Illinois	\$ 1,206,158	\$ 1,643,000	\$ 1,111,112	\$ 577,716	\$ 661,938
6	Jurisdictional Allocation [1]	79.86%	79.86%	79.86%	79.86%	79.86%
7	Jurisdictional Amount	\$ 963,197	\$ 1,312,044	\$ 887,296	\$ 461,344	\$ 528,601
8	2006					
9	AmerenCIPS	\$ (827,628)	\$ (2,108,597)	\$ (5,641,159)	\$ (7,196,152)	\$ (5,870,181)
10	Jurisdictional Allocation [1]	77.11%	77.11%	77.11%	77.11%	77.11%
11	Jurisdictional Amount	\$ (638,212)	\$ (1,626,010)	\$ (4,350,088)	\$ (5,549,197)	\$ (4,526,695)
12	2007					
13	AmerenCIPS	(2,627,196)	(2,832,035)	(5,766,500)	(7,971,965)	(5,727,897)
14	Jurisdictional Allocation [1]	74.37%	74.37%	74.37%	74.37%	74.37%
15	Jurisdictional Amount	\$ (1,953,947)	\$ (2,106,294)	\$ (4,288,768)	\$ (5,929,057)	\$ (4,260,057)
16	2008					
17	AmerenCIPS	782,837	(1,080,759)	(4,426,151)	(5,852,995)	(2,601,048)
18	Jurisdictional Allocation [1]	72.24%	72.24%	72.24%	72.24%	72.24%
19	Jurisdictional Amount	\$ 565,499	\$ (780,709)	\$ (3,197,321)	\$ (4,228,032)	\$ (1,878,921)

NOTES

[1] See WPB-13c for the deriva