

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

Line No.	Account No.	Account Description	Total Electric		
			2005 (C)	2006 [1] (D)	2007 [1] (E)
1		Operating Revenues			
2	440	Residential Sales	\$ 448,116	\$ 436,336	\$ 539,806
3	442	Small (Commercial) Sales	348,957	411,199	357,681
4	442	Large (Industrial) Sales	240,729	239,576	32,543
5	444	Public Street & Highway Lighting	7,627	7,581	9,224
6	445	Other Sales to Public Authorities	18,527	18,404	21,531
7	446	Sales to Railroads and Railways	-	-	-
8	448	Interdepartmental Sales	-	-	-
9		Total Sales to Ultimate Customers	1,063,956	1,113,096	960,786
10	447	Sales for Resale	522	174	916
11		Total Sales of Electricity	1,064,478	1,113,270	961,702
12	449.1	Less: Provision for Rate Refund	-	-	1,646
13		Total Sales Net of Provisions for Rate Refund	1,064,478	1,113,270	960,056
14	450	Forfeited Discounts	3,505	5,257	3,494
15	451	Miscellaneous Service Revenues	2,494	2,049	134
16	453	Sales of Wate and Water Power	-	-	-
17	454	Rent from Electric Property	5,832	10,371	9,519
18	455	Interdepartmental Rent	-	-	-
19	456	Other Electric Revenues	36,473	20,034	133,431
20		Total Other Operating Revenues	48,304	37,710	146,578
21		Total Electric Operating Revenues	1,112,782	1,150,980	1,106,634
22		Electric Power Production Expenses			
23		Other Power Generation			
24		Operation			
25	546	Operation Supervision & Engineering	-	-	-
26	547	Fuel	(2)	10	7
27		Total Operation	(2)	10	7
28		Maintenance			
29	553	Maintenance of Generating and Electric Plant	31	13	12
30		Total Maintenance	31	13	12

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

Line No.	Account No.	Account Description	Total Electric		
			2005 (C)	2006 [1] (D)	2007 [1] (E)
31		Total Other Power Generation	29	23	19
32		Other Power Supply Expenses			
33	555	Purchased Power [1]	670,610	772,697	706,241
34	556	System Control & Load Dispatch	407	3	-
35	557	Other Expenses	3	5	(1,766)
36		Total Other Power Supply Expenses	671,021	772,705	704,474
37		Total Power Production Expenses	671,050	772,728	704,494
38		Electric Transmission Expenses			
39		Operation			
40	560	Operation Supervision & Engineering	727	603	632
41	561	Load Dispatch	1,713	1,493	1,983
42	562	Station Expenses	21	7	0
43	563	Overhead Line Expenses	2	-	-
44	564	Underground Line Expenses	-	-	-
45	565	Transmission of Electricity by Others	13,477	6,077	20,772
46	566	Miscellaneous Transmission Expenses	1,940	390	(10,524)
47	567	Rents	148	61	50
48		Total Operation	18,029	8,631	12,913
49		Maintenance			
50	568	Maintenance Supervision & Engineering	264	640	217
51	569	Maintenance of Structures	7	19	257
52	570	Maintenance of Station Equipment	765	333	373
53	571	Maintenance of Overhead Lines	2,327	2,456	2,594
54	572	Maintenance of Underground Lines	-	-	-
55	573	Maintenance of Misc. Transmission Plt.	14	45	49
56		Total Maintenance	3,377	3,493	3,490
57		Total Transmission Expenses	21,406	12,124	16,402
58		Regional Marketing Expenses			

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

Line No.	Account No. (A)	Account Description (B)	Total Electric		
			2005 (C)	2006 [1] (D)	2007 [1] (E)
59		Operation			
60	575	Market Facilitation, Monitoring and Compliance Services	-	2,252	62
61		Total Operation	-	2,252	62
62		Maintenance			
63	576	Maintenance of Market Operation Plant	-	-	-
64		Total Maintenance	-	-	-
65		Total Regional Marketing Expenses	-	2,252	62
66		Electric Distribution Expenses			
67		Operation			
68	580	Operation Supervision & Engineering	3,103	3,915	3,664
69	581	Load Dispatch	1,831	2,348	2,424
70	582	Station Expenses	972	595	660
71	583	Overhead Line Expenses	3,734	5,337	6,532
72	584	Underground Line Expenses	1,240	2,210	2,114
73	585	Street Lighting & Signal System Expenses	311	392	405
74	586	Meter Expenses	6,204	6,946	8,257
75	587	Customer Installation Expenses	13	176	187
76	588	Miscellaneous Expenses	9,582	9,360	11,739
77	589	Rents	31	90	56
78		Total Operation	27,021	31,369	36,039
79		Maintenance			
80	590	Maintenance Supervision & Engineering	1,911	1,794	1,540
81	591	Maintenance of Structures	131	301	378
82	592	Maintenance of Station Equipment	5,802	7,271	7,337
83	593	Maintenance of Overhead Lines	30,683	45,290	27,903
84	594	Maintenance of Underground Lines	1,706	1,580	2,239
85	595	Maintenance of Line Transformers	668	372	383
86	596	Maintenance of Street Lights & Signal Sys.	910	1,602	263
87	597	Maintenance of Meters	328	128	106
88	598	Maintenance of Misc. Distribution Plt.	467	1,792	1,979
89		Total Maintenance	42,606	60,129	42,127

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

Line No.	Account No.	Account Description	Total Electric		
			2005 (C)	2006 [1] (D)	2007 [1] (E)
90		Total Distribution Expenses	69,626	91,498	78,167
91		Customer Account Expenses			
92		Operation			
93	901	Supervision	389	16	5
94	902	Meter Reading Expenses	5,437	7,065	7,179
95	903	Customer Records & Collection Expenses	6,940	10,984	10,990
96	904	Uncollectible Accounts	6,099	1,440	15,632
97	905	Misc. Customers Account Expenses	308	646	569
98		Total Customer Account Expenses	19,173	20,151	34,375
99		Customer Service & Informational Expenses			
100		Operation			
101	907	Supervision	106	40	117
102	908	Customers Assistance Expenses	394	393	54
103	909	Informational & Instructional Expenses	772	864	733
104	910	Misc. Customer Service & Informational Exp.	78	33	1,063
105		Total Customer Serv. & Informational Exp.	1,350	1,330	1,967
106		Sales Expenses			
107		Operation			
108	911	Supervision	0	-	-
109	912	Demonstrating & Selling Expenses	384	543	487
110	913	Advertising Expenses	1	-	-
111	914	Revenues from Merchandising, Jobbing & Contr. Wk.	-	-	-
112	915	Cost & Exp. From Merchandising, Jobbing & Contr. Wk.	-	-	-
113	916	Miscellaneous Sales Expenses	2	17	21
114		Total Sales Expenses	387	561	509
115		Administrative & General Expenses			
116		Operation			
117	920	Administrative & General Salaries	27,728	19,774	21,555
118	921	Office Supplies & Expenses	10,036	7,499	6,678
119	922	Administrative Exp. Transferred - Credit	(3,739)	(928)	(1,051)

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

Line No.	Account No.	Account Description	Total Electric		
			2005 (C)	2006 [1] (D)	2007 [1] (E)
120	923	Outside Services Employed	8,401	10,705	11,043
121	924	Property Insurance	852	1,293	1,507
122	925	Injuries & Damages	3,205	6,883	5,000
123	926	Employee Pensions & Benefits [1]	11,558	19,906	21,713
124	927	Franchise Requirements	9,260	9,015	9,733
125	928	Regulatory Commission Expenses	2,013	3,353	3,737
126	929	Duplicate Charges - Credit	(9,260)	(9,012)	(9,312)
127	930.1	General Advertising Expenses	945	845	732
128	930.2	Miscellaneous General Expenses	3,153	3,409	3,745
129	931	Rents	2,364	6,703	6,505
130		Total Operation	66,515	79,446	81,585
131		Maintenance			
132	935	Maintenance of General Plant	1,028	850	829
133		Total Administrative & General Expenses	67,543	80,296	82,414
134		Depreciation & Amortization Expense			
135	403	Depreciation Expense Electric Plant [1]	44,882	47,494	51,513
136	403	Depreciation Expense Electric General Plant	3,170	5,075	4,137
137	404	Amortization Expense Electric Intangible Plt.	3,908	1,404	850
138		Total Depreciation & Amortization Expense	51,960	53,973	56,500
139	407.3	Regulatory Debits	478	-	13,077
140	408	Taxes Other Than Income Taxes	37,695	41,727	36,291
141		Operating Expenses Before Income Taxes	940,670	1,076,640	1,024,258
142		Operating Income Before Income Taxes	172,112	74,341	82,377
143		Income Taxes			
144	409	Income Taxes (Federal) [1]	18,942	(32,803)	(7,742)
145	409	Income Taxes (State) [1]	14,222	(1,463)	(4,640)
146	410.1	Provision for Deferred Income Taxes [1]	90,009	135,104	40,519

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

Line No.	Account No. (A)	Account Description (B)	Total Electric		
			2005 (C)	2006 [1] (D)	2007 [1] (E)
147	411.1	Less Provision for Deferred Income Taxes [1]	55,964	100,519	27,709
148	411.4	Investment Tax Credit Adj. - Net	-	-	-
149		Total Income Taxes	67,209	319	427
150		Total Operating Expenses	<u>1,007,879</u>	<u>1,076,959</u>	<u>1,024,685</u>
151		Net Utility Operating Income	<u>\$ 104,903</u>	<u>\$ 74,021</u>	<u>\$ 81,950</u>

[1] excludes impact of purchase accounting.

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

Line No.	Account No. (A)	Account Description (B)	2008 [1] (F)	Electric Distribution Amount (G)
1		Operating Revenues		
2	440	Residential Sales	\$ 564,757	
3	442	Small (Commercial) Sales	350,364	
4	442	Large (Industrial) Sales	28,052	
5	444	Public Street & Highway Lighting	9,227	
6	445	Other Sales to Public Authorities	21,838	
7	446	Sales to Railroads and Railways	-	
8	448	Interdepartmental Sales	-	
9		Total Sales to Ultimate Customers	<u>974,238</u>	
10	447	Sales for Resale	176	
11		Total Sales of Electricity	974,414	
12	449.1	Less: Provision for Rate Refund	<u>4,680</u>	
13		Total Sales Net of Provisions for Rate Refund	<u>969,733</u>	
14	450	Forfeited Discounts	6,972	
15	451	Miscellaneous Service Revenues	1,796	
16	453	Sales of Waste and Water Power	-	
17	454	Rent from Electric Property	9,952	
18	455	Interdepartmental Rent	-	
19	456	Other Electric Revenues	<u>87,722</u>	
20		Total Other Operating Revenues	<u>106,441</u>	
21		Total Electric Operating Revenues	<u>1,076,175</u>	<u>461,952</u>
22		Electric Power Production Expenses		
23		Other Power Generation		
24		Operation		
25	546	Operation Supervision & Engineering	-	-
26	547	Fuel	<u>-</u>	<u>-</u>
27		Total Operation	-	-
28		Maintenance		
29	553	Maintenance of Generating and Electric Plant	<u>31</u>	<u>-</u>
30		Total Maintenance	<u>31</u>	<u>-</u>

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

Line No.	Account No. (A)	Account Description (B)	2008 [1] (F)	Electric Distribution Amount (G)
31		Total Other Power Generation	31	-
32		Other Power Supply Expenses		
33	555	Purchased Power [1]	652,085	-
34	556	System Control & Load Dispatch	-	-
35	557	Other Expenses	525	-
36		Total Other Power Supply Expenses	652,610	-
37		Total Power Production Expenses	652,642	-
38		Electric Transmission Expenses		
39		Operation		
40	560	Operation Supervision & Engineering	520	-
41	561	Load Dispatch	2,805	-
42	562	Station Expenses	4	-
43	563	Overhead Line Expenses	12	-
44	564	Underground Line Expenses	-	-
45	565	Transmission of Electricity by Others	2,433	-
46	566	Miscellaneous Transmission Expenses	245	-
47	567	Rents	77	-
48		Total Operation	6,095	-
49		Maintenance		
50	568	Maintenance Supervision & Engineering	184	-
51	569	Maintenance of Structures	178	-
52	570	Maintenance of Station Equipment	637	-
53	571	Maintenance of Overhead Lines	2,533	-
54	572	Maintenance of Underground Lines	-	-
55	573	Maintenance of Misc. Transmission Plt.	45	-
56		Total Maintenance	3,577	-
57		Total Transmission Expenses	9,672	-
58		Regional Marketing Expenses		

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

Line No.	Account No.	Account Description	2008 [1]	Electric Distribution Amount
	(A)	(B)	(F)	(G)
59		Operation		
60	575	Market Facilitation, Monitoring and Compliance Services	237	-
61		Total Operation	237	-
62		Maintenance		
63	576	Maintenance of Market Operation Plant	-	-
64		Total Maintenance	-	-
65		Total Regional Marketing Expenses	237	-
66		Electric Distribution Expenses		
67		Operation		
68	580	Operation Supervision & Engineering	3,565	3,565
69	581	Load Dispatch	2,143	2,143
70	582	Station Expenses	655	655
71	583	Overhead Line Expenses	7,665	7,665
72	584	Underground Line Expenses	2,356	2,356
73	585	Street Lighting & Signal System Expenses	571	571
74	586	Meter Expenses	7,222	7,222
75	587	Customer Installation Expenses	275	275
76	588	Miscellaneous Expenses	11,644	11,644
77	589	Rents	65	65
78		Total Operation	36,160	36,160
79		Maintenance		
80	590	Maintenance Supervision & Engineering	1,368	1,368
81	591	Maintenance of Structures	620	620
82	592	Maintenance of Station Equipment	7,694	7,694
83	593	Maintenance of Overhead Lines	44,033	44,033
84	594	Maintenance of Underground Lines	2,532	2,532
85	595	Maintenance of Line Transformers	534	534
86	596	Maintenance of Street Lights & Signal Sys.	832	832
87	597	Maintenance of Meters	169	169
88	598	Maintenance of Misc. Distribution Plt.	1,803	1,803
89		Total Maintenance	59,585	59,585

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

Line No.	Account No.	Account Description	2008 [1]	Electric Distribution Amount
	(A)	(B)	(F)	(G)
90		Total Distribution Expenses	95,746	95,746
91		Customer Account Expenses		
92		Operation		
93	901	Supervision	14	14
94	902	Meter Reading Expenses	8,518	8,518
95	903	Customer Records & Collection Expenses	12,194	12,194
96	904	Uncollectible Accounts	14,847	14,847
97	905	Misc. Customers Account Expenses	455	455
98		Total Customer Account Expenses	36,028	36,028
99		Customer Service & Informational Expenses		
100		Operation		
101	907	Supervision	231	231
102	908	Customers Assistance Expenses	484	484
103	909	Informational & Instructional Expenses	1,347	1,347
104	910	Misc. Customer Service & Informational Exp.	400	400
105		Total Customer Serv. & Informational Exp.	2,462	2,462
106		Sales Expenses		
107		Operation		
108	911	Supervision	-	-
109	912	Demonstrating & Selling Expenses	397	-
110	913	Advertising Expenses	-	-
111	914	Revenues from Merchandising, Jobbing & Contr. Wk.	-	-
112	915	Cost & Exp. From Merchandising, Jobbing & Contr. Wk.	-	-
113	916	Miscellaneous Sales Expenses	17	-
114		Total Sales Expenses	414	-
115		Administrative & General Expenses		
116		Operation		
117	920	Administrative & General Salaries	23,953	23,055
118	921	Office Supplies & Expenses	9,486	9,130
119	922	Administrative Exp. Transferred - Credit	(1,317)	(1,267)

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

Line No.	Account No.	Account Description	2008 [1]	Electric Distribution Amount
	(A)	(B)	(F)	(G)
120	923	Outside Services Employed	10,482	10,089
121	924	Property Insurance	1,518	1,461
122	925	Injuries & Damages	6,577	6,331
123	926	Employee Pensions & Benefits [1]	20,876	20,093
124	927	Franchise Requirements	9,851	9,482
125	928	Regulatory Commission Expenses	3,686	3,548
126	929	Duplicate Charges - Credit	(10,080)	(9,702)
127	930.1	General Advertising Expenses	478	460
128	930.2	Miscellaneous General Expenses	3,978	3,829
129	931	Rents	6,813	6,557
130		Total Operation	<u>86,302</u>	<u>83,066</u>
131		Maintenance		
132	935	Maintenance of General Plant	943	907
133		Total Administrative & General Expenses	<u>87,245</u>	<u>83,973</u>
134		Depreciation & Amortization Expense		
135	403	Depreciation Expense Electric Plant [1]	57,687	52,320
136	403	Depreciation Expense Electric General Plant	4,548	3,702
137	404	Amortization Expense Electric Intangible Plt.	594	292
138		Total Depreciation & Amortization Expense	<u>62,829</u>	<u>56,314</u>
139	407.3	Regulatory Debits	5,985	12,204
140	408	Taxes Other Than Income Taxes	<u>34,834</u>	<u>34,381</u>
141		Operating Expenses Before Income Taxes	988,093	321,108
142		Operating Income Before Income Taxes	<u>88,082</u>	<u>140,844</u>
143		Income Taxes		
144	409	Income Taxes (Federal) [1]	2,838	
145	409	Income Taxes (State) [1]	(7,820)	
146	410.1	Provision for Deferred Income Taxes [1]	44,606	

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

Line No.	Account No. (A)	Account Description (B)	2008 [1] (F)	Electric Distribution Amount (G)
147	411.1	Less Provision for Deferred Income Taxes [1]	28,213	
148	411.4	Investment Tax Credit Adj. - Net	-	
149		Total Income Taxes	11,410	
150		Total Operating Expenses	<u>999,504</u>	
151		Net Utility Operating Income	<u>\$ 76,671</u>	
			WPC-4	WPC-4

[1] excludes impact of purchase accounting.