

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Jurisdictional Test Year Revenues and Expenses (B)	PGA Revenues and Expenses (C) Sch. C-2.1	Pass Through Taxes (D) Sch. C-2.2
1		<b>Gas Service Revenues</b>			
2	480	Residential Sales	\$ 419,954	\$ -	\$ -
3	481	Small (or Commercial) Sales	168,595		
4	481	Large (or Industrial) Sales	34,773		
5	482	Other Sales to Public Authorities	1,553		
6	484	Interdepartmental Sales	-		
7		Total Sales to Ultimate Customers	<u>624,875</u>		-
8	483	Sales for Resale	176		
9		Total Natural Gas Service Revenues	<u>625,051</u>	-	-
10		Revenues from Manufactured Gas	-		
11		Total Gas Service Revenues	<u>625,051</u>	-	-
12		<b>Other Operating Revenues</b>			
13	485	Intracompany Transfers	-		
14	487	Forfeited Discounts	2,509		
15	488	Miscellaneous Service Revenues	521		
16	489.1	Rev. From Trans. Of Gas of other through gathering facilities	-		
17	489.2	Rev. From Trans. Of Gas of other through transmission facilities	-		
18	489.3	Rev. From Trans. Of Gas of other through distribution facilities	11,659		
19	489.4	Rev. from storing gas to others	-		
20	490	Sales of Prod. Ext. from Natural Gas	-		
21	491	Rev. from Natural Gas Proc. By Others	-		
22	492	Incidental Gasoline and Oil Sales	-		
23	493	Rent from Gas Property	2,620		
24	494	Indepartmental Rents	-		
25	495	Other Gas Revenues	(5,391)		
26		Total Other Operating Revenues	<u>11,917</u>	-	-
27		<b>Total Gas Operating Revenues</b>	<u>636,968</u>	(468,852)	(26,336)
28	496	Less Provision for Rate Refunds	(21,535)	21,535	
29		<b>Total Gas Operating Revenues Net of Provision for Refunds</b>	<u>615,433</u>	<u>(447,317)</u>	<u>(26,336)</u>

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30		<b>Production Expenses</b>			
31		<b>Manufactured Gas production</b>			
32		<b>Natural Gas Products Extraction</b>			
33		Operation			
34	803	Natural Gas Transmission Line Purchases	-		
35	804	Natural Gas City Gate Purchases	458,888	(458,888)	
36	804.1	Liquefied Natural Gas Purchases	-		
37	805	Other Gas Purchases	-		
38	805.1	Purchased Gas Cost Adjustments	6,331	(6,331)	
39		Total Purchased Gas	<u>465,219</u>	<u>(465,219)</u>	<u>-</u>
40	806	Exchange Gas	-		
41		Purchased Gas Expenses			
42	807.1	Well Expenses - Purchased Gas	-		
43	807.2	Operation of Purchased Gas Measuring Stations	-		
44	807.3	Maintenance of Purchased Gas Measuring Stations	-		
45	807.4	Purchased Gas Calculations Expense	-		
46	807.5	Other Purchased Gas Expenses	983		
47		Total Purchased Gas Expense	<u>983</u>	<u>-</u>	<u>-</u>
48	808.1	Gas Withdrawn from Storage - Debit	159,214	(159,214)	
49	808.2	Gas Delivered to Storage - Credit	(168,080)	168,080	
50	809.1	Withdrawals of Liquefied Natural Gas for Processing - Credit	-		
51	809.2	Deliveries of Natural Gas for Processing	-		
52		Gas Used in Utility Operations			
53	810	Gas Used for Compressor Station Fuel - Credit	-		
54	811	Gas Used for Products Extraction - Credit	-		
55	812	Gas Used for Other Utility Operations - Credit	-		
56		Total Gas Used in Utility Operations - Credit	<u>-</u>	<u>-</u>	<u>-</u>

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57	813	Other Gas Supply Expenses	6	(6)	
58		Total Other Gas Supply Expenses	457,342	(456,359)	-
59		Total Natural Gas Production Expenses	457,342	(456,359)	-
60		<b>Natural Gas Storage, Terminating, and Processing Expenses</b>			
61		Operations			
62	814	Operation, Supervision, and Engineering	488		
63	815	Maps and Records	-		
64	816	Wells Expenses	363		
65	817	Lines Expenses	30		
66	818	Compressor Station Expenses	236		
67	819	Compression Station Fuel and Power	-		
68	820	Measuring and Regulating Station Expenses	42		
69	821	Purification Expenses	269		
70	822	Exploration and Development	-		
71	823	Gas Losses	(4,394)		
72	824	Other Expenses	624		
73	825	Storage Well Royalties	104		
74	826	Rents	33		
75		Total Operations	(2,205)	-	-
76		Maintenance			
77	830	Maintenance Supervision and Engineering	45		
78	831	Maintenance of Structures and Improvements	52		
79	832	Maintenance of Reservoirs and Wells	180		
80	833	Maintenance of Lines	102		
81	834	Maintenance of Compressor Station Equipment	211		
82	835	Maintenance of Measuring and Regulating Station Equipment	159		
83	836	Maintenance of Purification Equipment	253		
84	837	Maintenance of Other Equipment	275		
85		Total Maintenance	1,276	-	-

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Line No.	Account No.	Account Description (A)	Jurisdictional Test Year Revenues and Expenses (B)	PGA Revenues and Expenses (C) Sch. C-2.1	Pass Through Taxes (D) Sch. C-2.2
86		Total Storage, Terminalling, and Processing Expenses	(929)	-	-
87		<b>Natural Gas Transmission Expenses</b>			
88		Operations			
89	850	Operation, Supervision, and Engineering	263		
90	851	System Control and Load Dispatching	-		
91	852	Communication System Expenses	-		
92	853	Compressor Station Labor and Expenses	-		
93	854	Gas for Compressor Station Fuel	-		
94	855	Other Fuel and Power for Compressor Stations	-		
95	856	Mains Expenses	826		
96	857	Measuring and Regulating Station Expenses	430		
97	858	Transmission and Compression of Gas by Others	-		
98	859	Other Expenses	679		
99	860	Rents	-		
100		Total Operations	2,198	-	-
101		Maintenance			
102	861	Maintenance Supervision and Engineering	0		
103	862	Maintenance of Structures and Improvements	-		
104	863	Maintenance of Mains	195		
105	864	Maintenance of Compressor Station Equipment	-		
106	865	Maintenance of Measuring and Regulating Station Equipment	360		
107	866	Maintenance of Communication Equipment	-		
108	867	Maintenance of Other Equipment	71		
109		Total Maintenance	626	-	-
110		Total Natural Gas Transmission Expenses	2,824	-	-

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111		<b>Natural Gas Distribution Expenses</b>			
112		Operations			
113	870	Operation, Supervision, and Engineering	2,506		
114	871	Distribution Load Dispatching	793		
115	872	Compressor Station Labor and Expenses	-		
116	873	Compressor Station Fuel and Power	-		
117	874	Mains and Services Expenses	1,536		
118	875	Measuring and Regulating Station Expenses - General	473		
119	876	Measuring and Regulating Station Expenses - Industrial	69		
120	877	Measuring and Regulating Station Expenses - City Gate Check Station	-		
121	878	Meter and House Regulator Expenses	4,667		
122	879	Customer Installations Expenses	865		
123	880	Other Expenses	7,288		
124	881	Rents	24		
125		Total Operations	<u>18,221</u>	<u>-</u>	<u>-</u>
126		Maintenance			
127	885	Maintenance Supervision and Engineering	523		
128	886	Maintenance of Structures and Improvements	8		
129	887	Maintenance of Mains	4,981		
130	888	Maintenance of Compressor Station Equipment	-		
131	889	Maintenance of Measuring and Regulating Station Equipment - General	113		
132	890	Maintenance of Measuring and Regulating Station Equipment - Industrial	6		
133	891	Maintenance of Measuring and Regulating Station Equipment - City Gate Check Station	3		
134	892	Maintenance of Services	3,291		
135	893	Maintenance of Meters and House Regulators	1,580		
136	894	Maintenance of Other Equipment	816		
137		Total Maintenance	<u>11,322</u>	<u>-</u>	<u>-</u>
138		Total Natural Gas Distribution Expenses	<u>29,543</u>	<u>-</u>	<u>-</u>

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139		<b>Customer Accounts Expenses:</b>			
140	901	Supervision	8		
141	902	Meter Reading Expenses	5,672		
142	903	Customer Records and Collection Expenses	5,174		
143	904	Uncollectible Accounts	12,663		
144	905	Miscellaneous Customer Accounts Expenses	277		
145		Total Customer Accounts Expenses	<u>23,795</u>	<u>-</u>	<u>-</u>
146		<b>Customer Service and Information Expense:</b>			
147	907	Supervision	127		
148	908	Customer Assistance Expenses	132		
149	909	Information and Instructional Expenses	42		
150	910	Miscellaneous Customer Service and Information Expenses	215		
151		Total Customer Service and Information Expense	<u>515</u>	<u>-</u>	<u>-</u>
152		<b>Sales Expense</b>			
153	911	Supervision	-		
154	912	Demonstration and Selling Expenses	25		
155	913	Advertising Expenses	-		
156	914	Revenues from Merchandising, Jobbing, and Contract Work	-		
157	915	Costs and Expenses of Merchandising, Jobbing, and Contract Work	-		
158	916	Miscellaneous Sales Expenses	1		
159		Total Sales Expense	<u>26</u>	<u>-</u>	<u>-</u>

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160		<b>Administrative and General Expense</b>			
161	920	Administrative and General Salaries	4,303		
162	921	Office Supplies and Expenses	3,511		
163	922	Less Administrative Expenses Transferred -- Credit	(691)		
164	923	Outside Services Employed	5,229		
165	924	Property Insurance	83		
166	925	Injuries and Damages	1,867		
167	926	Employee Pensions and Benefits	7,914		
168	927	Franchise Requirements	3,100		
169	928	Regulatory Commission Expenses	407		
170	929	Less Duplicate Charges -- Credits	(3,964)		
171	930	Miscellaneous Advertising and General	-		
172	930.1	General Advertising Expenses	2		
173	930.2	Miscellaneous General Expenses	846		
174	931	Rents	3,897		
175	935	Maintenance of General Plant	680		
176		Total Administrative and General Expenses	<u>27,182</u>	<u>-</u>	<u>-</u>
177		<b>Depreciation/Amortization Expense</b>			
178	403	Depreciation Expense - Gas Plant	20,395		
179	403	Depreciation Expense - Gas General Plant	1,359		
180	403	Amortization Expenses - Gas Intangible Plant	160		
181		Total Depreciation/Amortization Expense	<u>21,915</u>	<u>-</u>	<u>-</u>
182	407.3	Regulatory Debits	2,236		
183	408	<b>Taxes Other than Income</b>	32,382		(26,592)
184		<b>Utility Operating Expenses (Before Income Taxes)</b>	596,833	(456,359)	(26,592)
185		<b>Net Utility Operating Income (Before Income Taxes)</b>	<u>\$ 18,601</u>	<u>\$ 9,042</u>	<u>\$ 256</u>

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Line No.	Account No.	Account Description (A)	Other Revenue Adjustments (E) Sch. C-2.3	Annualized Labor Adjustment (F) Sch. C-2.4	Collateral (G) Sch. C-2.5
1		<b>Gas Service Revenues</b>			
2	480	Residential Sales	\$ -		
3	481	Small (or Commercial) Sales			
4	481	Large (or Industrial) Sales			
5	482	Other Sales to Public Authorities			
6	484	Interdepartmental Sales			
7		Total Sales to Ultimate Customers	-		-
8	483	Sales for Resale			
9		Total Natural Gas Service Revenues	-	-	-
10		Revenues from Manufactured Gas			
11		Total Gas Service Revenues	-	-	-
12		<b>Other Operating Revenues</b>			
13	485	Intracompany Transfers			
14	487	Forfeited Discounts			
15	488	Miscellaneous Service Revenues			
16	489.1	Rev. From Trans. Of Gas of other through gathering facilities			
17	489.2	Rev. From Trans. Of Gas of other through transmission facilities			
18	489.3	Rev. From Trans. Of Gas of other through distribution facilities			
19	489.4	Rev. from storing gas to others			
20	490	Sales of Prod. Ext. from Natural Gas			
21	491	Rev. from Natural Gas Proc. By Others			
22	492	Incidental Gasoline and Oil Sales			
23	493	Rent from Gas Property			
24	494	Indepartmental Rents			
25	495	Other Gas Revenues			
26		Total Other Operating Revenues	-	-	-
27		<b>Total Gas Operating Revenues</b>	29,411	-	-
28	496	Less Provision for Rate Refunds			
29		<b>Total Gas Operating Revenues Net of Provision for Refunds</b>	29,411	-	-

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30		<b>Production Expenses</b>			
31		<b>Manufactured Gas production</b>			
32		<b>Natural Gas Products Extraction</b>			
33		Operation			
34	803	Natural Gas Transmission Line Purchases			
35	804	Natural Gas City Gate Purchases			
36	804.1	Liquefied Natural Gas Purchases			
37	805	Other Gas Purchases			
38	805.1	Purchased Gas Cost Adjustments			
39		Total Purchased Gas	-	-	-
40	806	Exchange Gas			
41		Purchased Gas Expenses			
42	807.1	Well Expenses - Purchased Gas			
43	807.2	Operation of Purchased Gas Measuring Stations			
44	807.3	Maintenance of Purchased Gas Measuring Stations			
45	807.4	Purchased Gas Calculations Expense			
46	807.5	Other Purchased Gas Expenses		42	96
47		Total Purchased Gas Expense	-	42	96
48	808.1	Gas Withdrawn from Storage - Debit			
49	808.2	Gas Delivered to Storage - Credit			
50	809.1	Withdrawals of Liquefied Natural Gas for Processing - Credit			
51	809.2	Deliveries of Natural Gas for Processing			
52		Gas Used in Utility Operations			
53	810	Gas Used for Compressor Station Fuel - Credit			
54	811	Gas Used for Products Extraction - Credit			
55	812	Gas Used for Other Utility Operations - Credit			
56		Total Gas Used in Utility Operations - Credit	-	-	-

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57	813	Other Gas Supply Expenses			
58		Total Other Gas Supply Expenses	-	42	96
59		Total Natural Gas Production Expenses	-	42	96
60		<b>Natural Gas Storage, Terminaling, and Processing Expenses</b>			
61		Operations			
62	814	Operation, Supervision, and Engineering		29	
63	815	Maps and Records			
64	816	Wells Expenses		8	
65	817	Lines Expenses		2	
66	818	Compressor Station Expenses		14	
67	819	Compression Station Fuel and Power			
68	820	Measuring and Regulating Station Expenses		3	
69	821	Purification Expenses		17	
70	822	Exploration and Development			
71	823	Gas Losses		-	
72	824	Other Expenses		13	
73	825	Storage Well Royalties			
74	826	Rents			
75		Total Operations	-	86	-
76		Maintenance			
77	830	Maintenance Supervision and Engineering		3	
78	831	Maintenance of Structures and Improvements		4	
79	832	Maintenance of Reservoirs and Wells		10	
80	833	Maintenance of Lines		7	
81	834	Maintenance of Compressor Station Equipment		2	
82	835	Maintenance of Measuring and Regulating Station Equipment		10	
83	836	Maintenance of Purification Equipment		7	
84	837	Maintenance of Other Equipment		-	
85		Total Maintenance	-	44	-

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86		Total Storage, Terminalling, and Processing Expenses	-	130	-
87		<b>Natural Gas Transmission Expenses</b>			
88		Operations			
89	850	Operation, Supervision, and Engineering		15	
90	851	System Control and Load Dispatching			
91	852	Communication System Expenses		-	
92	853	Compressor Station Labor and Expenses			
93	854	Gas for Compressor Station Fuel			
94	855	Other Fuel and Power for Compressor Stations			
95	856	Mains Expenses		11	
96	857	Measuring and Regulating Station Expenses		26	
97	858	Transmission and Compression of Gas by Others			
98	859	Other Expenses		22	
99	860	Rents		-	
100		Total Operations	-	75	-
101		Maintenance			
102	861	Maintenance Supervision and Engineering		0	
103	862	Maintenance of Structures and Improvements			
104	863	Maintenance of Mains		-	
105	864	Maintenance of Compressor Station Equipment			
106	865	Maintenance of Measuring and Regulating Station Equipment		26	
107	866	Maintenance of Communication Equipment			
108	867	Maintenance of Other Equipment		-	
109		Total Maintenance	-	26	-
110		Total Natural Gas Transmission Expenses	-	101	-

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111		<b>Natural Gas Distribution Expenses</b>			
112		Operations			
113	870	Operation, Supervision, and Engineering		136	
114	871	Distribution Load Dispatching		60	
115	872	Compressor Station Labor and Expenses			
116	873	Compressor Station Fuel and Power			
117	874	Mains and Services Expenses		19	
118	875	Measuring and Regulating Station Expenses - General		26	
119	876	Measuring and Regulating Station Expenses - Industrial		5	
120	877	Measuring and Regulating Station Expenses - City Gate Check Station		-	
121	878	Meter and House Regulator Expenses		327	
122	879	Customer Installations Expenses		93	
123	880	Other Expenses		270	
124	881	Rents		-	
125		Total Operations	-	936	-
126		Maintenance			
127	885	Maintenance Supervision and Engineering		30	
128	886	Maintenance of Structures and Improvements		-	
129	887	Maintenance of Mains		317	
130	888	Maintenance of Compressor Station Equipment			
131	889	Maintenance of Measuring and Regulating Station Equipment - General		9	
132	890	Maintenance of Measuring and Regulating Station Equipment - Industrial		-	
133	891	Maintenance of Measuring and Regulating Station Equipment - City Gate Check Station		0	
134	892	Maintenance of Services		207	
135	893	Maintenance of Meters and House Regulators		77	
136	894	Maintenance of Other Equipment		-	
137		Total Maintenance	-	639	-
138		Total Natural Gas Distribution Expenses	-	1,575	-

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139		<b>Customer Accounts Expenses:</b>			
140	901	Supervision		-	
141	902	Meter Reading Expenses		66	
142	903	Customer Records and Collection Expenses		254	
143	904	Uncollectible Accounts		-	
144	905	Miscellaneous Customer Accounts Expenses		0	
145		Total Customer Accounts Expenses	-	321	-
146		<b>Customer Service and Information Expense:</b>			
147	907	Supervision		7	
148	908	Customer Assistance Expenses		4	
149	909	Information and Instructional Expenses		-	
150	910	Miscellaneous Customer Service and Information Expenses		-	
151		Total Customer Service and Information Expense	-	11	-
152		<b>Sales Expense</b>			
153	911	Supervision		-	
154	912	Demonstration and Selling Expenses		1	
155	913	Advertising Expenses		-	
156	914	Revenues from Merchandising, Jobbing, and Contract Work			
157	915	Costs and Expenses of Merchandising, Jobbing, and Contract Work			
158	916	Miscellaneous Sales Expenses		-	
159		Total Sales Expense	-	1	-

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160		<b>Administrative and General Expense</b>			
161	920	Administrative and General Salaries		258	
162	921	Office Supplies and Expenses		3	
163	922	Less Administrative Expenses Transferred -- Credit		-	
164	923	Outside Services Employed		3	
165	924	Property Insurance		-	
166	925	Injuries and Damages		10	
167	926	Employee Pensions and Benefits		-	
168	927	Franchise Requirements		-	
169	928	Regulatory Commission Expenses		-	
170	929	Less Duplicate Charges -- Credits		-	
171	930	Miscellaneous Advertising and General			
172	930.1	General Advertising Expenses			
173	930.2	Miscellaneous General Expenses		7	
174	931	Rents		-	
175	935	Maintenance of General Plant		10	
176		Total Administrative and General Expenses	-	292	-
177		<b>Depreciation/Amortization Expense</b>			
178	403	Depreciation Expense - Gas Plant			
179	403	Depreciation Expense - Gas General Plant			
180	403	Amortization Expenses - Gas Intangible Plant			
181		Total Depreciation/Amortization Expense	-	-	-
182	407.3	Regulatory Debits			
183	408	<b>Taxes Other than Income</b>			
184		<b>Utility Operating Expenses (Before Income Taxes)</b>	-	2,474	96
185		<b>Net Utility Operating Income (Before Income Taxes)</b>	\$ 29,411	\$ (2,474)	\$ (96)

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Line No.	Account No.	Account Description (A)	Gas Losses (H) Sch. C-2.6	Company Use of Fuels (I) Sch. C-2.7	Franchise Requirements (J) Sch. C-2.8
1		<b>Gas Service Revenues</b>			
2	480	Residential Sales			
3	481	Small (or Commercial) Sales			
4	481	Large (or Industrial) Sales			
5	482	Other Sales to Public Authorities			
6	484	Interdepartmental Sales			
7		Total Sales to Ultimate Customers	-	-	-
8	483	Sales for Resale			
9		Total Natural Gas Service Revenues	-	-	-
10		Revenues from Manufactured Gas			
11		Total Gas Service Revenues	-	-	-
12		<b>Other Operating Revenues</b>			
13	485	Intracompany Transfers			
14	487	Forfeited Discounts			
15	488	Miscellaneous Service Revenues			
16	489.1	Rev. From Trans. Of Gas of other through gathering facilities			
17	489.2	Rev. From Trans. Of Gas of other through transmission facilities			
18	489.3	Rev. From Trans. Of Gas of other through distribution facilities			
19	489.4	Rev. from storing gas to others			
20	490	Sales of Prod. Ext. from Natural Gas			
21	491	Rev. from Natural Gas Proc. By Others			
22	492	Incidental Gasoline and Oil Sales			
23	493	Rent from Gas Property			
24	494	Indepartmental Rents			
25	495	Other Gas Revenues			
26		Total Other Operating Revenues	-	-	-
27		<b>Total Gas Operating Revenues</b>	-	-	-
28	496	Less Provision for Rate Refunds			
29		<b>Total Gas Operating Revenues Net of Provision for Refunds</b>	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Gas Losses (H) Sch. C-2.6	Company Use of Fuels (I) Sch. C-2.7	Franchise Requirements (J) Sch. C-2.8
30		<b>Production Expenses</b>			
31		<b>Manufactured Gas production</b>			
32		<b>Natural Gas Products Extraction</b>			
33		Operation			
34	803	Natural Gas Transmission Line Purchases			
35	804	Natural Gas City Gate Purchases			
36	804.1	Liquefied Natural Gas Purchases			
37	805	Other Gas Purchases			
38	805.1	Purchased Gas Cost Adjustments			
39		Total Purchased Gas	-	-	-
40	806	Exchange Gas			
41		Purchased Gas Expenses			
42	807.1	Well Expenses - Purchased Gas			
43	807.2	Operation of Purchased Gas Measuring Stations			
44	807.3	Maintenance of Purchased Gas Measuring Stations			
45	807.4	Purchased Gas Calculations Expense			
46	807.5	Other Purchased Gas Expenses			
47		Total Purchased Gas Expense	-	-	-
48	808.1	Gas Withdrawn from Storage - Debit			
49	808.2	Gas Delivered to Storage - Credit			
50	809.1	Withdrawals of Liquefied Natural Gas for Processing - Credit			
51	809.2	Deliveries of Natural Gas for Processing			
52		Gas Used in Utility Operations			
53	810	Gas Used for Compressor Station Fuel - Credit			
54	811	Gas Used for Products Extraction - Credit			
55	812	Gas Used for Other Utility Operations - Credit			
56		Total Gas Used in Utility Operations - Credit	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Gas Losses (H) Sch. C-2.6	Company Use of Fuels (I) Sch. C-2.7	Franchise Requirements (J) Sch. C-2.8
57	813	Other Gas Supply Expenses			
58		Total Other Gas Supply Expenses	-	-	-
59		Total Natural Gas Production Expenses	-	-	-
60		<b>Natural Gas Storage, Terminaling, and Processing Expenses</b>			
61		Operations			
62	814	Operation, Supervision, and Engineering			
63	815	Maps and Records			
64	816	Wells Expenses			
65	817	Lines Expenses			
66	818	Compressor Station Expenses			
67	819	Compression Station Fuel and Power			
68	820	Measuring and Regulating Station Expenses			
69	821	Purification Expenses			
70	822	Exploration and Development			
71	823	Gas Losses	4,395		
72	824	Other Expenses			
73	825	Storage Well Royalties			
74	826	Rents			
75		Total Operations	4,395	-	-
76		Maintenance			
77	830	Maintenance Supervision and Engineering			
78	831	Maintenance of Structures and Improvements			
79	832	Maintenance of Reservoirs and Wells			
80	833	Maintenance of Lines			
81	834	Maintenance of Compressor Station Equipment			
82	835	Maintenance of Measuring and Regulating Station Equipment			
83	836	Maintenance of Purification Equipment			
84	837	Maintenance of Other Equipment			
85		Total Maintenance	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Gas Losses (H) Sch. C-2.6	Company Use of Fuels (I) Sch. C-2.7	Franchise Requirements (J) Sch. C-2.8
86		Total Storage, Terminalling, and Processing Expenses	4,395	-	-
87		<b>Natural Gas Transmission Expenses</b>			
88		Operations			
89	850	Operation, Supervision, and Engineering			
90	851	System Control and Load Dispatching			
91	852	Communication System Expenses			
92	853	Compressor Station Labor and Expenses			
93	854	Gas for Compressor Station Fuel			
94	855	Other Fuel and Power for Compressor Stations			
95	856	Mains Expenses			
96	857	Measuring and Regulating Station Expenses			
97	858	Transmission and Compression of Gas by Others			
98	859	Other Expenses			
99	860	Rents			
100		Total Operations	-	-	-
101		Maintenance			
102	861	Maintenance Supervision and Engineering			
103	862	Maintenance of Structures and Improvements			
104	863	Maintenance of Mains			
105	864	Maintenance of Compressor Station Equipment			
106	865	Maintenance of Measuring and Regulating Station Equipment			
107	866	Maintenance of Communication Equipment			
108	867	Maintenance of Other Equipment			
109		Total Maintenance	-	-	-
110		Total Natural Gas Transmission Expenses	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Gas Losses (H) Sch. C-2.6	Company Use of Fuels (I) Sch. C-2.7	Franchise Requirements (J) Sch. C-2.8
111		<b>Natural Gas Distribution Expenses</b>			
112		Operations			
113	870	Operation, Supervision, and Engineering			
114	871	Distribution Load Dispatching			
115	872	Compressor Station Labor and Expenses			
116	873	Compressor Station Fuel and Power			
117	874	Mains and Services Expenses			
118	875	Measuring and Regulating Station Expenses - General			
119	876	Measuring and Regulating Station Expenses - Industrial			
120	877	Measuring and Regulating Station Expenses - City Gate Check Station			
121	878	Meter and House Regulator Expenses			
122	879	Customer Installations Expenses			
123	880	Other Expenses		1,133	3,111
124	881	Rents			
125		Total Operations	<u>-</u>	<u>1,133</u>	<u>3,111</u>
126		Maintenance			
127	885	Maintenance Supervision and Engineering			
128	886	Maintenance of Structures and Improvements			
129	887	Maintenance of Mains			
130	888	Maintenance of Compressor Station Equipment			
131	889	Maintenance of Measuring and Regulating Station Equipment - General			
132	890	Maintenance of Measuring and Regulating Station Equipment - Industrial			
133	891	Maintenance of Measuring and Regulating Station Equipment - City Gate Check Station			
134	892	Maintenance of Services			
135	893	Maintenance of Meters and House Regulators			
136	894	Maintenance of Other Equipment			
137		Total Maintenance	<u>-</u>	<u>-</u>	<u>-</u>
138		Total Natural Gas Distribution Expenses	<u>-</u>	<u>1,133</u>	<u>3,111</u>

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Gas Losses (H) Sch. C-2.6	Company Use of Fuels (I) Sch. C-2.7	Franchise Requirements (J) Sch. C-2.8
139		<b>Customer Accounts Expenses:</b>			
140	901	Supervision			
141	902	Meter Reading Expenses			
142	903	Customer Records and Collection Expenses			
143	904	Uncollectible Accounts			
144	905	Miscellaneous Customer Accounts Expenses			
145		Total Customer Accounts Expenses	-	-	-
146		<b>Customer Service and Information Expense:</b>			
147	907	Supervision			
148	908	Customer Assistance Expenses			
149	909	Information and Instructional Expenses			
150	910	Miscellaneous Customer Service and Information Expenses			
151		Total Customer Service and Information Expense	-	-	-
152		<b>Sales Expense</b>			
153	911	Supervision			
154	912	Demonstration and Selling Expenses			
155	913	Advertising Expenses			
156	914	Revenues from Merchandising, Jobbing, and Contract Work			
157	915	Costs and Expenses of Merchandising, Jobbing, and Contract Work			
158	916	Miscellaneous Sales Expenses			
159		Total Sales Expense	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Gas Losses (H) Sch. C-2.6	Company Use of Fuels (I) Sch. C-2.7	Franchise Requirements (J) Sch. C-2.8
160		<b>Administrative and General Expense</b>			
161	920	Administrative and General Salaries			
162	921	Office Supplies and Expenses			
163	922	Less Administrative Expenses Transferred -- Credit			
164	923	Outside Services Employed			
165	924	Property Insurance			
166	925	Injuries and Damages			
167	926	Employee Pensions and Benefits			
168	927	Franchise Requirements			(3,100)
169	928	Regulatory Commission Expenses			
170	929	Less Duplicate Charges -- Credits			3,043
171	930	Miscellaneous Advertising and General			
172	930.1	General Advertising Expenses			
173	930.2	Miscellaneous General Expenses			
174	931	Rents			
175	935	Maintenance of General Plant			
176		Total Administrative and General Expenses	-	-	(57)
177		<b>Depreciation/Amortization Expense</b>			
178	403	Depreciation Expense - Gas Plant			
179	403	Depreciation Expense - Gas General Plant			
180	403	Amortization Expenses - Gas Intangible Plant			
181		Total Depreciation/Amortization Expense	-	-	-
182	407.3	Regulatory Debits			
183	408	<b>Taxes Other than Income</b>			
184		<b>Utility Operating Expenses (Before Income Taxes)</b>	4,395	1,133	3,054
185		<b>Net Utility Operating Income (Before Income Taxes)</b>	<u>\$ (4,395)</u>	<u>\$ (1,133)</u>	<u>\$ (3,054)</u>

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Interest on Customer Deposits (K) Sch. C-2.9	Uncollectibles Expense (L) Sch. C-2.10	Executive Compensation (M) Sch. C-2.11
1		<b>Gas Service Revenues</b>			
2	480	Residential Sales			
3	481	Small (or Commercial) Sales			
4	481	Large (or Industrial) Sales			
5	482	Other Sales to Public Authorities			
6	484	Interdepartmental Sales			
7		Total Sales to Ultimate Customers	-	-	-
8	483	Sales for Resale			
9		Total Natural Gas Service Revenues	-	-	-
10		Revenues from Manufactured Gas			
11		Total Gas Service Revenues	-	-	-
12		<b>Other Operating Revenues</b>			
13	485	Intracompany Transfers			
14	487	Forfeited Discounts			
15	488	Miscellaneous Service Revenues			
16	489.1	Rev. From Trans. Of Gas of other through gathering facilities			
17	489.2	Rev. From Trans. Of Gas of other through transmission facilities			
18	489.3	Rev. From Trans. Of Gas of other through distribution facilities			
19	489.4	Rev. from storing gas to others			
20	490	Sales of Prod. Ext. from Natural Gas			
21	491	Rev. from Natural Gas Proc. By Others			
22	492	Incidental Gasoline and Oil Sales			
23	493	Rent from Gas Property			
24	494	Indepartmental Rents			
25	495	Other Gas Revenues			
26		Total Other Operating Revenues	-	-	-
27		<b>Total Gas Operating Revenues</b>	-	-	-
28	496	Less Provision for Rate Refunds			
29		<b>Total Gas Operating Revenues Net of Provision for Refunds</b>	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Interest on Customer Deposits (K) Sch. C-2.9	Uncollectibles Expense (L) Sch. C-2.10	Executive Compensation (M) Sch. C-2.11
30		<b>Production Expenses</b>			
31		<b>Manufactured Gas production</b>			
32		<b>Natural Gas Products Extraction</b>			
33		Operation			
34	803	Natural Gas Transmission Line Purchases			
35	804	Natural Gas City Gate Purchases			
36	804.1	Liquefied Natural Gas Purchases			
37	805	Other Gas Purchases			
38	805.1	Purchased Gas Cost Adjustments			
39		Total Purchased Gas	-	-	-
40	806	Exchange Gas			
41		Purchased Gas Expenses			
42	807.1	Well Expenses - Purchased Gas			
43	807.2	Operation of Purchased Gas Measuring Stations			
44	807.3	Maintenance of Purchased Gas Measuring Stations			
45	807.4	Purchased Gas Calculations Expense			
46	807.5	Other Purchased Gas Expenses			
47		Total Purchased Gas Expense	-	-	-
48	808.1	Gas Withdrawn from Storage - Debit			
49	808.2	Gas Delivered to Storage - Credit			
50	809.1	Withdrawals of Liquefied Natural Gas for Processing - Credit			
51	809.2	Deliveries of Natural Gas for Processing			
52		Gas Used in Utility Operations			
53	810	Gas Used for Compressor Station Fuel - Credit			
54	811	Gas Used for Products Extraction - Credit			
55	812	Gas Used for Other Utility Operations - Credit			
56		Total Gas Used in Utility Operations - Credit	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Interest on Customer Deposits (K) Sch. C-2.9	Uncollectibles Expense (L) Sch. C-2.10	Executive Compensation (M) Sch. C-2.11
57	813	Other Gas Supply Expenses			
58		Total Other Gas Supply Expenses	-	-	-
59		Total Natural Gas Production Expenses	-	-	-
60		<b>Natural Gas Storage, Terminating, and Processing Expenses</b>			
61		Operations			
62	814	Operation, Supervision, and Engineering			
63	815	Maps and Records			
64	816	Wells Expenses			
65	817	Lines Expenses			
66	818	Compressor Station Expenses			
67	819	Compression Station Fuel and Power			
68	820	Measuring and Regulating Station Expenses			
69	821	Purification Expenses			
70	822	Exploration and Development			
71	823	Gas Losses			
72	824	Other Expenses			
73	825	Storage Well Royalties			
74	826	Rents			
75		Total Operations	-	-	-
76		Maintenance			
77	830	Maintenance Supervision and Engineering			
78	831	Maintenance of Structures and Improvements			
79	832	Maintenance of Reservoirs and Wells			
80	833	Maintenance of Lines			
81	834	Maintenance of Compressor Station Equipment			
82	835	Maintenance of Measuring and Regulating Station Equipment			
83	836	Maintenance of Purification Equipment			
84	837	Maintenance of Other Equipment			
85		Total Maintenance	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Interest on Customer Deposits (K) Sch. C-2.9	Uncollectibles Expense (L) Sch. C-2.10	Executive Compensation (M) Sch. C-2.11
86		Total Storage, Terminalling, and Processing Expenses	-	-	-
87		<b>Natural Gas Transmission Expenses</b>			
88		Operations			
89	850	Operation, Supervision, and Engineering			
90	851	System Control and Load Dispatching			
91	852	Communication System Expenses			
92	853	Compressor Station Labor and Expenses			
93	854	Gas for Compressor Station Fuel			
94	855	Other Fuel and Power for Compressor Stations			
95	856	Mains Expenses			
96	857	Measuring and Regulating Station Expenses			
97	858	Transmission and Compression of Gas by Others			
98	859	Other Expenses			
99	860	Rents			
100		Total Operations	-	-	-
101		Maintenance			
102	861	Maintenance Supervision and Engineering			
103	862	Maintenance of Structures and Improvements			
104	863	Maintenance of Mains			
105	864	Maintenance of Compressor Station Equipment			
106	865	Maintenance of Measuring and Regulating Station Equipment			
107	866	Maintenance of Communication Equipment			
108	867	Maintenance of Other Equipment			
109		Total Maintenance	-	-	-
110		Total Natural Gas Transmission Expenses	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Interest on Customer Deposits (K) Sch. C-2.9	Uncollectibles Expense (L) Sch. C-2.10	Executive Compensation (M) Sch. C-2.11
111		<b>Natural Gas Distribution Expenses</b>			
112		Operations			
113	870	Operation, Supervision, and Engineering			
114	871	Distribution Load Dispatching			
115	872	Compressor Station Labor and Expenses			
116	873	Compressor Station Fuel and Power			
117	874	Mains and Services Expenses			
118	875	Measuring and Regulating Station Expenses - General			
119	876	Measuring and Regulating Station Expenses - Industrial			
120	877	Measuring and Regulating Station Expenses - City Gate Check Station			
121	878	Meter and House Regulator Expenses			
122	879	Customer Installations Expenses			
123	880	Other Expenses			
124	881	Rents			
125		Total Operations	-	-	-
126		Maintenance			
127	885	Maintenance Supervision and Engineering			
128	886	Maintenance of Structures and Improvements			
129	887	Maintenance of Mains			
130	888	Maintenance of Compressor Station Equipment			
131	889	Maintenance of Measuring and Regulating Station Equipment - General			
132	890	Maintenance of Measuring and Regulating Station Equipment - Industrial			
133	891	Maintenance of Measuring and Regulating Station Equipment - City Gate Check Station			
134	892	Maintenance of Services			
135	893	Maintenance of Meters and House Regulators			
136	894	Maintenance of Other Equipment			
137		Total Maintenance	-	-	-
138		Total Natural Gas Distribution Expenses	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Interest on Customer Deposits (K) Sch. C-2.9	Uncollectibles Expense (L) Sch. C-2.10	Executive Compensation (M) Sch. C-2.11
139		<b>Customer Accounts Expenses:</b>			
140	901	Supervision			
141	902	Meter Reading Expenses			
142	903	Customer Records and Collection Expenses	45		
143	904	Uncollectible Accounts		(10,364)	
144	905	Miscellaneous Customer Accounts Expenses			
145		Total Customer Accounts Expenses	<u>45</u>	<u>(10,364)</u>	<u>-</u>
146		<b>Customer Service and Information Expense:</b>			
147	907	Supervision			
148	908	Customer Assistance Expenses			
149	909	Information and Instructional Expenses			
150	910	Miscellaneous Customer Service and Information Expenses			
151		Total Customer Service and Information Expense	<u>-</u>	<u>-</u>	<u>-</u>
152		<b>Sales Expense</b>			
153	911	Supervision			
154	912	Demonstration and Selling Expenses			
155	913	Advertising Expenses			
156	914	Revenues from Merchandising, Jobbing, and Contract Work			
157	915	Costs and Expenses of Merchandising, Jobbing, and Contract Work			
158	916	Miscellaneous Sales Expenses			
159		Total Sales Expense	<u>-</u>	<u>-</u>	<u>-</u>

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Interest on Customer Deposits (K) Sch. C-2.9	Uncollectibles Expense (L) Sch. C-2.10	Executive Compensation (M) Sch. C-2.11
160		<b>Administrative and General Expense</b>			
161	920	Administrative and General Salaries			(168)
162	921	Office Supplies and Expenses			
163	922	Less Administrative Expenses Transferred -- Credit			
164	923	Outside Services Employed			
165	924	Property Insurance			
166	925	Injuries and Damages			
167	926	Employee Pensions and Benefits			
168	927	Franchise Requirements			
169	928	Regulatory Commission Expenses			
170	929	Less Duplicate Charges -- Credits			
171	930	Miscellaneous Advertising and General			
172	930.1	General Advertising Expenses			
173	930.2	Miscellaneous General Expenses			
174	931	Rents			
175	935	Maintenance of General Plant			
176		Total Administrative and General Expenses	<u>-</u>	<u>-</u>	<u>(168)</u>
177		<b>Depreciation/Amortization Expense</b>			
178	403	Depreciation Expense - Gas Plant			
179	403	Depreciation Expense - Gas General Plant			
180	403	Amortization Expenses - Gas Intangible Plant			
181		Total Depreciation/Amortization Expense	<u>-</u>	<u>-</u>	<u>-</u>
182	407.3	Regulatory Debits			
183	408	<b>Taxes Other than Income</b>			
184		<b>Utility Operating Expenses (Before Income Taxes)</b>	45	(10,364)	(168)
185		<b>Net Utility Operating Income (Before Income Taxes)</b>	<u>\$ (45)</u>	<u>\$ 10,364</u>	<u>\$ 168</u>

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Incentive Comp Trueup (N) Sch. C-2.12	Incentive Comp Based on Earnings (O) Sch. C-2.13	Bank Facility Fees (P) Sch. C-2.14
1		<b>Gas Service Revenues</b>			
2	480	Residential Sales			
3	481	Small (or Commercial) Sales			
4	481	Large (or Industrial) Sales			
5	482	Other Sales to Public Authorities			
6	484	Interdepartmental Sales			
7		Total Sales to Ultimate Customers	-	-	-
8	483	Sales for Resale			
9		Total Natural Gas Service Revenues	-	-	-
10		Revenues from Manufactured Gas			
11		Total Gas Service Revenues	-	-	-
12		<b>Other Operating Revenues</b>			
13	485	Intracompany Transfers			
14	487	Forfeited Discounts			
15	488	Miscellaneous Service Revenues			
16	489.1	Rev. From Trans. Of Gas of other through gathering facilities			
17	489.2	Rev. From Trans. Of Gas of other through transmission facilities			
18	489.3	Rev. From Trans. Of Gas of other through distribution facilities			
19	489.4	Rev. from storing gas to others			
20	490	Sales of Prod. Ext. from Natural Gas			
21	491	Rev. from Natural Gas Proc. By Others			
22	492	Incidental Gasoline and Oil Sales			
23	493	Rent from Gas Property			
24	494	Indepartmental Rents			
25	495	Other Gas Revenues			
26		Total Other Operating Revenues	-	-	-
27		<b>Total Gas Operating Revenues</b>	-	-	-
28	496	Less Provision for Rate Refunds			
29		<b>Total Gas Operating Revenues Net of Provision for Refunds</b>	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Incentive Comp Trueup (N) Sch. C-2.12	Incentive Comp Based on Earnings (O) Sch. C-2.13	Bank Facility Fees (P) Sch. C-2.14
30		<b>Production Expenses</b>			
31		<b>Manufactured Gas production</b>			
32		<b>Natural Gas Products Extraction</b>			
33		Operation			
34	803	Natural Gas Transmission Line Purchases			
35	804	Natural Gas City Gate Purchases			
36	804.1	Liquefied Natural Gas Purchases			
37	805	Other Gas Purchases			
38	805.1	Purchased Gas Cost Adjustments			
39		Total Purchased Gas	-	-	-
40	806	Exchange Gas			
41		Purchased Gas Expenses			
42	807.1	Well Expenses - Purchased Gas			
43	807.2	Operation of Purchased Gas Measuring Stations			
44	807.3	Maintenance of Purchased Gas Measuring Stations			
45	807.4	Purchased Gas Calculations Expense			
46	807.5	Other Purchased Gas Expenses			
47		Total Purchased Gas Expense	-	-	-
48	808.1	Gas Withdrawn from Storage - Debit			
49	808.2	Gas Delivered to Storage - Credit			
50	809.1	Withdrawals of Liquefied Natural Gas for Processing - Credit			
51	809.2	Deliveries of Natural Gas for Processing			
52		Gas Used in Utility Operations			
53	810	Gas Used for Compressor Station Fuel - Credit			
54	811	Gas Used for Products Extraction - Credit			
55	812	Gas Used for Other Utility Operations - Credit			
56		Total Gas Used in Utility Operations - Credit	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Incentive Comp Trueup (N) Sch. C-2.12	Incentive Comp Based on Earnings (O) Sch. C-2.13	Bank Facility Fees (P) Sch. C-2.14
57	813	Other Gas Supply Expenses			
58		Total Other Gas Supply Expenses	-	-	-
59		Total Natural Gas Production Expenses	-	-	-
60		<b>Natural Gas Storage, Terminaling, and Processing Expenses</b>			
61		Operations			
62	814	Operation, Supervision, and Engineering			
63	815	Maps and Records			
64	816	Wells Expenses			
65	817	Lines Expenses			
66	818	Compressor Station Expenses			
67	819	Compression Station Fuel and Power			
68	820	Measuring and Regulating Station Expenses			
69	821	Purification Expenses			
70	822	Exploration and Development			
71	823	Gas Losses			
72	824	Other Expenses			
73	825	Storage Well Royalties			
74	826	Rents			
75		Total Operations	-	-	-
76		Maintenance			
77	830	Maintenance Supervision and Engineering			
78	831	Maintenance of Structures and Improvements			
79	832	Maintenance of Reservoirs and Wells			
80	833	Maintenance of Lines			
81	834	Maintenance of Compressor Station Equipment			
82	835	Maintenance of Measuring and Regulating Station Equipment			
83	836	Maintenance of Purification Equipment			
84	837	Maintenance of Other Equipment			
85		Total Maintenance	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Incentive Comp Trueup (N) Sch. C-2.12	Incentive Comp Based on Earnings (O) Sch. C-2.13	Bank Facility Fees (P) Sch. C-2.14
86		Total Storage, Terminalling, and Processing Expenses	-	-	-
87		<b>Natural Gas Transmission Expenses</b>			
88		Operations			
89	850	Operation, Supervision, and Engineering			
90	851	System Control and Load Dispatching			
91	852	Communication System Expenses			
92	853	Compressor Station Labor and Expenses			
93	854	Gas for Compressor Station Fuel			
94	855	Other Fuel and Power for Compressor Stations			
95	856	Mains Expenses			
96	857	Measuring and Regulating Station Expenses			
97	858	Transmission and Compression of Gas by Others			
98	859	Other Expenses			
99	860	Rents			
100		Total Operations	-	-	-
101		Maintenance			
102	861	Maintenance Supervision and Engineering			
103	862	Maintenance of Structures and Improvements			
104	863	Maintenance of Mains			
105	864	Maintenance of Compressor Station Equipment			
106	865	Maintenance of Measuring and Regulating Station Equipment			
107	866	Maintenance of Communication Equipment			
108	867	Maintenance of Other Equipment			
109		Total Maintenance	-	-	-
110		Total Natural Gas Transmission Expenses	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Incentive Comp Trueup (N) Sch. C-2.12	Incentive Comp Based on Earnings (O) Sch. C-2.13	Bank Facility Fees (P) Sch. C-2.14
111		<b>Natural Gas Distribution Expenses</b>			
112		Operations			
113	870	Operation, Supervision, and Engineering			
114	871	Distribution Load Dispatching			
115	872	Compressor Station Labor and Expenses			
116	873	Compressor Station Fuel and Power			
117	874	Mains and Services Expenses			
118	875	Measuring and Regulating Station Expenses - General			
119	876	Measuring and Regulating Station Expenses - Industrial			
120	877	Measuring and Regulating Station Expenses - City Gate Check Station			
121	878	Meter and House Regulator Expenses			
122	879	Customer Installations Expenses			
123	880	Other Expenses			
124	881	Rents			
125		Total Operations	-	-	-
126		Maintenance			
127	885	Maintenance Supervision and Engineering			
128	886	Maintenance of Structures and Improvements			
129	887	Maintenance of Mains			
130	888	Maintenance of Compressor Station Equipment			
131	889	Maintenance of Measuring and Regulating Station Equipment - General			
132	890	Maintenance of Measuring and Regulating Station Equipment - Industrial			
133	891	Maintenance of Measuring and Regulating Station Equipment - City Gate Check Station			
134	892	Maintenance of Services			
135	893	Maintenance of Meters and House Regulators			
136	894	Maintenance of Other Equipment			
137		Total Maintenance	-	-	-
138		Total Natural Gas Distribution Expenses	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Incentive Comp Trueup (N) Sch. C-2.12	Incentive Comp Based on Earnings (O) Sch. C-2.13	Bank Facility Fees (P) Sch. C-2.14
139		<b>Customer Accounts Expenses:</b>			
140	901	Supervision			
141	902	Meter Reading Expenses			
142	903	Customer Records and Collection Expenses			
143	904	Uncollectible Accounts			
144	905	Miscellaneous Customer Accounts Expenses			
145		Total Customer Accounts Expenses	-	-	-
146		<b>Customer Service and Information Expense:</b>			
147	907	Supervision			
148	908	Customer Assistance Expenses			
149	909	Information and Instructional Expenses			
150	910	Miscellaneous Customer Service and Information Expenses			
151		Total Customer Service and Information Expense	-	-	-
152		<b>Sales Expense</b>			
153	911	Supervision			
154	912	Demonstration and Selling Expenses			
155	913	Advertising Expenses			
156	914	Revenues from Merchandising, Jobbing, and Contract Work			
157	915	Costs and Expenses of Merchandising, Jobbing, and Contract Work			
158	916	Miscellaneous Sales Expenses			
159		Total Sales Expense	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Incentive Comp Trueup (N) Sch. C-2.12	Incentive Comp Based on Earnings (O) Sch. C-2.13	Bank Facility Fees (P) Sch. C-2.14
160		<b>Administrative and General Expense</b>			
161	920	Administrative and General Salaries	590	(451)	
162	921	Office Supplies and Expenses			2,430
163	922	Less Administrative Expenses Transferred -- Credit			
164	923	Outside Services Employed			
165	924	Property Insurance			
166	925	Injuries and Damages			
167	926	Employee Pensions and Benefits			
168	927	Franchise Requirements			
169	928	Regulatory Commission Expenses			
170	929	Less Duplicate Charges -- Credits			
171	930	Miscellaneous Advertising and General			
172	930.1	General Advertising Expenses			
173	930.2	Miscellaneous General Expenses			
174	931	Rents			
175	935	Maintenance of General Plant			
176		Total Administrative and General Expenses	<u>590</u>	<u>(451)</u>	<u>2,430</u>
177		<b>Depreciation/Amortization Expense</b>			
178	403	Depreciation Expense - Gas Plant			
179	403	Depreciation Expense - Gas General Plant			
180	403	Amortization Expenses - Gas Intangible Plant			
181		Total Depreciation/Amortization Expense	<u>-</u>	<u>-</u>	<u>-</u>
182	407.3	Regulatory Debits			
183	408	<b>Taxes Other than Income</b>			
184		<b>Utility Operating Expenses (Before Income Taxes)</b>	590	(451)	2,430
185		<b>Net Utility Operating Income (Before Income Taxes)</b>	<u>\$ (590)</u>	<u>\$ 451</u>	<u>\$ (2,430)</u>

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	AMS Adjustment (Q) Sch. C-2.15	Injuries and Damages (R) Sch. C-2.16	Annualized Pensions (S) Sch. C-2.17
1		<b>Gas Service Revenues</b>			
2	480	Residential Sales			
3	481	Small (or Commercial) Sales			
4	481	Large (or Industrial) Sales			
5	482	Other Sales to Public Authorities			
6	484	Interdepartmental Sales			
7		Total Sales to Ultimate Customers	-	-	-
8	483	Sales for Resale			
9		Total Natural Gas Service Revenues	-	-	-
10		Revenues from Manufactured Gas			
11		Total Gas Service Revenues	-	-	-
12		<b>Other Operating Revenues</b>			
13	485	Intracompany Transfers			
14	487	Forfeited Discounts			
15	488	Miscellaneous Service Revenues			
16	489.1	Rev. From Trans. Of Gas of other through gathering facilities			
17	489.2	Rev. From Trans. Of Gas of other through transmission facilities			
18	489.3	Rev. From Trans. Of Gas of other through distribution facilities			
19	489.4	Rev. from storing gas to others			
20	490	Sales of Prod. Ext. from Natural Gas			
21	491	Rev. from Natural Gas Proc. By Others			
22	492	Incidental Gasoline and Oil Sales			
23	493	Rent from Gas Property			
24	494	Indepartmental Rents			
25	495	Other Gas Revenues			
26		Total Other Operating Revenues	-	-	-
27		<b>Total Gas Operating Revenues</b>	-	-	-
28	496	Less Provision for Rate Refunds			
29		<b>Total Gas Operating Revenues Net of Provision for Refunds</b>	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	AMS Adjustment (Q) Sch. C-2.15	Injuries and Damages (R) Sch. C-2.16	Annualized Pensions (S) Sch. C-2.17
30		<b>Production Expenses</b>			
31		<b>Manufactured Gas production</b>			
32		<b>Natural Gas Products Extraction</b>			
33		Operation			
34	803	Natural Gas Transmission Line Purchases			
35	804	Natural Gas City Gate Purchases			
36	804.1	Liquefied Natural Gas Purchases			
37	805	Other Gas Purchases			
38	805.1	Purchased Gas Cost Adjustments			
39		Total Purchased Gas	-	-	-
40	806	Exchange Gas			
41		Purchased Gas Expenses			
42	807.1	Well Expenses - Purchased Gas			
43	807.2	Operation of Purchased Gas Measuring Stations			
44	807.3	Maintenance of Purchased Gas Measuring Stations			
45	807.4	Purchased Gas Calculations Expense			
46	807.5	Other Purchased Gas Expenses			
47		Total Purchased Gas Expense	-	-	-
48	808.1	Gas Withdrawn from Storage - Debit			
49	808.2	Gas Delivered to Storage - Credit			
50	809.1	Withdrawals of Liquefied Natural Gas for Processing - Credit			
51	809.2	Deliveries of Natural Gas for Processing			
52		Gas Used in Utility Operations			
53	810	Gas Used for Compressor Station Fuel - Credit			
54	811	Gas Used for Products Extraction - Credit			
55	812	Gas Used for Other Utility Operations - Credit			
56		Total Gas Used in Utility Operations - Credit	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	AMS Adjustment (Q) Sch. C-2.15	Injuries and Damages (R) Sch. C-2.16	Annualized Pensions (S) Sch. C-2.17
57	813	Other Gas Supply Expenses			
58		Total Other Gas Supply Expenses	-	-	-
59		Total Natural Gas Production Expenses	-	-	-
60		<b>Natural Gas Storage, Terminaling, and Processing Expenses</b>			
61		Operations			
62	814	Operation, Supervision, and Engineering			
63	815	Maps and Records			
64	816	Wells Expenses			
65	817	Lines Expenses			
66	818	Compressor Station Expenses			
67	819	Compression Station Fuel and Power			
68	820	Measuring and Regulating Station Expenses			
69	821	Purification Expenses			
70	822	Exploration and Development			
71	823	Gas Losses			
72	824	Other Expenses			
73	825	Storage Well Royalties			
74	826	Rents			
75		Total Operations	-	-	-
76		Maintenance			
77	830	Maintenance Supervision and Engineering			
78	831	Maintenance of Structures and Improvements			
79	832	Maintenance of Reservoirs and Wells			
80	833	Maintenance of Lines			
81	834	Maintenance of Compressor Station Equipment			
82	835	Maintenance of Measuring and Regulating Station Equipment			
83	836	Maintenance of Purification Equipment			
84	837	Maintenance of Other Equipment			
85		Total Maintenance	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	AMS Adjustment (Q) Sch. C-2.15	Injuries and Damages (R) Sch. C-2.16	Annualized Pensions (S) Sch. C-2.17
86		Total Storage, Terminalling, and Processing Expenses	-	-	-
87		<b>Natural Gas Transmission Expenses</b>			
88		Operations			
89	850	Operation, Supervision, and Engineering			
90	851	System Control and Load Dispatching			
91	852	Communication System Expenses			
92	853	Compressor Station Labor and Expenses			
93	854	Gas for Compressor Station Fuel			
94	855	Other Fuel and Power for Compressor Stations			
95	856	Mains Expenses			
96	857	Measuring and Regulating Station Expenses			
97	858	Transmission and Compression of Gas by Others			
98	859	Other Expenses			
99	860	Rents			
100		Total Operations	-	-	-
101		Maintenance			
102	861	Maintenance Supervision and Engineering			
103	862	Maintenance of Structures and Improvements			
104	863	Maintenance of Mains			
105	864	Maintenance of Compressor Station Equipment			
106	865	Maintenance of Measuring and Regulating Station Equipment			
107	866	Maintenance of Communication Equipment			
108	867	Maintenance of Other Equipment			
109		Total Maintenance	-	-	-
110		Total Natural Gas Transmission Expenses	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	AMS Adjustment (Q) Sch. C-2.15	Injuries and Damages (R) Sch. C-2.16	Annualized Pensions (S) Sch. C-2.17
111		<b>Natural Gas Distribution Expenses</b>			
112		Operations			
113	870	Operation, Supervision, and Engineering			
114	871	Distribution Load Dispatching			
115	872	Compressor Station Labor and Expenses			
116	873	Compressor Station Fuel and Power			
117	874	Mains and Services Expenses			
118	875	Measuring and Regulating Station Expenses - General			
119	876	Measuring and Regulating Station Expenses - Industrial			
120	877	Measuring and Regulating Station Expenses - City Gate Check Station			
121	878	Meter and House Regulator Expenses			
122	879	Customer Installations Expenses			
123	880	Other Expenses			
124	881	Rents			
125		Total Operations	-	-	-
126		Maintenance			
127	885	Maintenance Supervision and Engineering			
128	886	Maintenance of Structures and Improvements			
129	887	Maintenance of Mains			
130	888	Maintenance of Compressor Station Equipment			
131	889	Maintenance of Measuring and Regulating Station Equipment - General			
132	890	Maintenance of Measuring and Regulating Station Equipment - Industrial			
133	891	Maintenance of Measuring and Regulating Station Equipment - City Gate Check Station			
134	892	Maintenance of Services			
135	893	Maintenance of Meters and House Regulators			
136	894	Maintenance of Other Equipment			
137		Total Maintenance	-	-	-
138		Total Natural Gas Distribution Expenses	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	AMS Adjustment (Q) Sch. C-2.15	Injuries and Damages (R) Sch. C-2.16	Annualized Pensions (S) Sch. C-2.17
139		<b>Customer Accounts Expenses:</b>			
140	901	Supervision			
141	902	Meter Reading Expenses			
142	903	Customer Records and Collection Expenses			
143	904	Uncollectible Accounts			
144	905	Miscellaneous Customer Accounts Expenses			
145		Total Customer Accounts Expenses	-	-	-
146		<b>Customer Service and Information Expense:</b>			
147	907	Supervision			
148	908	Customer Assistance Expenses			
149	909	Information and Instructional Expenses			
150	910	Miscellaneous Customer Service and Information Expenses			
151		Total Customer Service and Information Expense	-	-	-
152		<b>Sales Expense</b>			
153	911	Supervision			
154	912	Demonstration and Selling Expenses			
155	913	Advertising Expenses			
156	914	Revenues from Merchandising, Jobbing, and Contract Work			
157	915	Costs and Expenses of Merchandising, Jobbing, and Contract Work			
158	916	Miscellaneous Sales Expenses			
159		Total Sales Expense	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	AMS Adjustment (Q) Sch. C-2.15	Injuries and Damages (R) Sch. C-2.16	Annualized Pensions (S) Sch. C-2.17
160		<b>Administrative and General Expense</b>			
161	920	Administrative and General Salaries			
162	921	Office Supplies and Expenses	(184)		
163	922	Less Administrative Expenses Transferred -- Credit			
164	923	Outside Services Employed			
165	924	Property Insurance			
166	925	Injuries and Damages		(500)	
167	926	Employee Pensions and Benefits			2,307
168	927	Franchise Requirements			
169	928	Regulatory Commission Expenses			
170	929	Less Duplicate Charges -- Credits			
171	930	Miscellaneous Advertising and General			
172	930.1	General Advertising Expenses			
173	930.2	Miscellaneous General Expenses			
174	931	Rents			
175	935	Maintenance of General Plant			
176		Total Administrative and General Expenses	<u>(184)</u>	<u>(500)</u>	<u>2,307</u>
177		<b>Depreciation/Amortization Expense</b>			
178	403	Depreciation Expense - Gas Plant			
179	403	Depreciation Expense - Gas General Plant			
180	403	Amortization Expenses - Gas Intangible Plant			
181		Total Depreciation/Amortization Expense	<u>-</u>	<u>-</u>	<u>-</u>
182	407.3	Regulatory Debits			
183	408	<b>Taxes Other than Income</b>			
184		<b>Utility Operating Expenses (Before Income Taxes)</b>	(184)	(500)	2,307
185		<b>Net Utility Operating Income (Before Income Taxes)</b>	<u>\$ 184</u>	<u>\$ 500</u>	<u>\$ (2,307)</u>

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Annualized Benefits (T) Sch. C-2.18	Rate Case Expense (U) Sch. C-2.19	Charitable Contributions (V) Sch. C-2.20
1		<b>Gas Service Revenues</b>			
2	480	Residential Sales			
3	481	Small (or Commercial) Sales			
4	481	Large (or Industrial) Sales			
5	482	Other Sales to Public Authorities			
6	484	Interdepartmental Sales			
7		Total Sales to Ultimate Customers	-	-	-
8	483	Sales for Resale			
9		Total Natural Gas Service Revenues	-	-	-
10		Revenues from Manufactured Gas			
11		Total Gas Service Revenues	-	-	-
12		<b>Other Operating Revenues</b>			
13	485	Intracompany Transfers			
14	487	Forfeited Discounts			
15	488	Miscellaneous Service Revenues			
16	489.1	Rev. From Trans. Of Gas of other through gathering facilities			
17	489.2	Rev. From Trans. Of Gas of other through transmission facilities			
18	489.3	Rev. From Trans. Of Gas of other through distribution facilities			
19	489.4	Rev. from storing gas to others			
20	490	Sales of Prod. Ext. from Natural Gas			
21	491	Rev. from Natural Gas Proc. By Others			
22	492	Incidental Gasoline and Oil Sales			
23	493	Rent from Gas Property			
24	494	Indepartmental Rents			
25	495	Other Gas Revenues			
26		Total Other Operating Revenues	-	-	-
27		<b>Total Gas Operating Revenues</b>	-	-	-
28	496	Less Provision for Rate Refunds			
29		<b>Total Gas Operating Revenues Net of Provision for Refunds</b>	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description	Annualized Benefits (T) Sch. C-2.18	Rate Case Expense (U) Sch. C-2.19	Charitable Contributions (V) Sch. C-2.20
30		<b>Production Expenses</b>			
31		<b>Manufactured Gas production</b>			
32		<b>Natural Gas Products Extraction</b>			
33		Operation			
34	803	Natural Gas Transmission Line Purchases			
35	804	Natural Gas City Gate Purchases			
36	804.1	Liquefied Natural Gas Purchases			
37	805	Other Gas Purchases			
38	805.1	Purchased Gas Cost Adjustments			
39		Total Purchased Gas	-	-	-
40	806	Exchange Gas			
41		Purchased Gas Expenses			
42	807.1	Well Expenses - Purchased Gas			
43	807.2	Operation of Purchased Gas Measuring Stations			
44	807.3	Maintenance of Purchased Gas Measuring Stations			
45	807.4	Purchased Gas Calculations Expense			
46	807.5	Other Purchased Gas Expenses			
47		Total Purchased Gas Expense	-	-	-
48	808.1	Gas Withdrawn from Storage - Debit			
49	808.2	Gas Delivered to Storage - Credit			
50	809.1	Withdrawals of Liquefied Natural Gas for Processing - Credit			
51	809.2	Deliveries of Natural Gas for Processing			
52		Gas Used in Utility Operations			
53	810	Gas Used for Compressor Station Fuel - Credit			
54	811	Gas Used for Products Extraction - Credit			
55	812	Gas Used for Other Utility Operations - Credit			
56		Total Gas Used in Utility Operations - Credit	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Annualized Benefits (T) Sch. C-2.18	Rate Case Expense (U) Sch. C-2.19	Charitable Contributions (V) Sch. C-2.20
57	813	Other Gas Supply Expenses			
58		Total Other Gas Supply Expenses	-	-	-
59		Total Natural Gas Production Expenses	-	-	-
60		<b>Natural Gas Storage, Terminating, and Processing Expenses</b>			
61		Operations			
62	814	Operation, Supervision, and Engineering			
63	815	Maps and Records			
64	816	Wells Expenses			
65	817	Lines Expenses			
66	818	Compressor Station Expenses			
67	819	Compression Station Fuel and Power			
68	820	Measuring and Regulating Station Expenses			
69	821	Purification Expenses			
70	822	Exploration and Development			
71	823	Gas Losses			
72	824	Other Expenses			
73	825	Storage Well Royalties			
74	826	Rents			
75		Total Operations	-	-	-
76		Maintenance			
77	830	Maintenance Supervision and Engineering			
78	831	Maintenance of Structures and Improvements			
79	832	Maintenance of Reservoirs and Wells			
80	833	Maintenance of Lines			
81	834	Maintenance of Compressor Station Equipment			
82	835	Maintenance of Measuring and Regulating Station Equipment			
83	836	Maintenance of Purification Equipment			
84	837	Maintenance of Other Equipment			
85		Total Maintenance	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Annualized Benefits (T) Sch. C-2.18	Rate Case Expense (U) Sch. C-2.19	Charitable Contributions (V) Sch. C-2.20
86		Total Storage, Terminalling, and Processing Expenses	-	-	-
87		<b>Natural Gas Transmission Expenses</b>			
88		Operations			
89	850	Operation, Supervision, and Engineering			
90	851	System Control and Load Dispatching			
91	852	Communication System Expenses			
92	853	Compressor Station Labor and Expenses			
93	854	Gas for Compressor Station Fuel			
94	855	Other Fuel and Power for Compressor Stations			
95	856	Mains Expenses			
96	857	Measuring and Regulating Station Expenses			
97	858	Transmission and Compression of Gas by Others			
98	859	Other Expenses			
99	860	Rents			
100		Total Operations	-	-	-
101		Maintenance			
102	861	Maintenance Supervision and Engineering			
103	862	Maintenance of Structures and Improvements			
104	863	Maintenance of Mains			
105	864	Maintenance of Compressor Station Equipment			
106	865	Maintenance of Measuring and Regulating Station Equipment			
107	866	Maintenance of Communication Equipment			
108	867	Maintenance of Other Equipment			
109		Total Maintenance	-	-	-
110		Total Natural Gas Transmission Expenses	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Annualized Benefits (T) Sch. C-2.18	Rate Case Expense (U) Sch. C-2.19	Charitable Contributions (V) Sch. C-2.20
111		<b>Natural Gas Distribution Expenses</b>			
112		Operations			
113	870	Operation, Supervision, and Engineering			
114	871	Distribution Load Dispatching			
115	872	Compressor Station Labor and Expenses			
116	873	Compressor Station Fuel and Power			
117	874	Mains and Services Expenses			
118	875	Measuring and Regulating Station Expenses - General			
119	876	Measuring and Regulating Station Expenses - Industrial			
120	877	Measuring and Regulating Station Expenses - City Gate Check Station			
121	878	Meter and House Regulator Expenses			
122	879	Customer Installations Expenses			
123	880	Other Expenses			
124	881	Rents			
125		Total Operations	-	-	-
126		Maintenance			
127	885	Maintenance Supervision and Engineering			
128	886	Maintenance of Structures and Improvements			
129	887	Maintenance of Mains			
130	888	Maintenance of Compressor Station Equipment			
131	889	Maintenance of Measuring and Regulating Station Equipment - General			
132	890	Maintenance of Measuring and Regulating Station Equipment - Industrial			
133	891	Maintenance of Measuring and Regulating Station Equipment - City Gate Check Station			
134	892	Maintenance of Services			
135	893	Maintenance of Meters and House Regulators			
136	894	Maintenance of Other Equipment			
137		Total Maintenance	-	-	-
138		Total Natural Gas Distribution Expenses	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Annualized Benefits (T) Sch. C-2.18	Rate Case Expense (U) Sch. C-2.19	Charitable Contributions (V) Sch. C-2.20
139		<b>Customer Accounts Expenses:</b>			
140	901	Supervision			
141	902	Meter Reading Expenses			
142	903	Customer Records and Collection Expenses			
143	904	Uncollectible Accounts			
144	905	Miscellaneous Customer Accounts Expenses			
145		Total Customer Accounts Expenses	-	-	-
146		<b>Customer Service and Information Expense:</b>			
147	907	Supervision			
148	908	Customer Assistance Expenses			
149	909	Information and Instructional Expenses			
150	910	Miscellaneous Customer Service and Information Expenses			
151		Total Customer Service and Information Expense	-	-	-
152		<b>Sales Expense</b>			
153	911	Supervision			
154	912	Demonstration and Selling Expenses			
155	913	Advertising Expenses			
156	914	Revenues from Merchandising, Jobbing, and Contract Work			
157	915	Costs and Expenses of Merchandising, Jobbing, and Contract Work			
158	916	Miscellaneous Sales Expenses			
159		Total Sales Expense	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Annualized Benefits (T) Sch. C-2.18	Rate Case Expense (U) Sch. C-2.19	Charitable Contributions (V) Sch. C-2.20
160		<b>Administrative and General Expense</b>			
161	920	Administrative and General Salaries			
162	921	Office Supplies and Expenses			
163	922	Less Administrative Expenses Transferred -- Credit			
164	923	Outside Services Employed			
165	924	Property Insurance			
166	925	Injuries and Damages			
167	926	Employee Pensions and Benefits	764		
168	927	Franchise Requirements			
169	928	Regulatory Commission Expenses		567	
170	929	Less Duplicate Charges -- Credits			
171	930	Miscellaneous Advertising and General			
172	930.1	General Advertising Expenses			
173	930.2	Miscellaneous General Expenses			237
174	931	Rents			
175	935	Maintenance of General Plant			
176		Total Administrative and General Expenses	<u>764</u>	<u>567</u>	<u>237</u>
177		<b>Depreciation/Amortization Expense</b>			
178	403	Depreciation Expense - Gas Plant			
179	403	Depreciation Expense - Gas General Plant			
180	403	Amortization Expenses - Gas Intangible Plant			
181		Total Depreciation/Amortization Expense	<u>-</u>	<u>-</u>	<u>-</u>
182	407.3	Regulatory Debits			
183	408	<b>Taxes Other than Income</b>			
184		<b>Utility Operating Expenses (Before Income Taxes)</b>	764	567	237
185		<b>Net Utility Operating Income (Before Income Taxes)</b>	<u>\$ (764)</u>	<u>\$ (567)</u>	<u>\$ (237)</u>

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Depreciation Expense Adjustment (W) Sch. C-2.21	Amortization of Regulatory Asset (X) Sch. C-2.22	FICA Adjustment (Y) Sch. C-2.23
1		<b>Gas Service Revenues</b>			
2	480	Residential Sales			
3	481	Small (or Commercial) Sales			
4	481	Large (or Industrial) Sales			
5	482	Other Sales to Public Authorities			
6	484	Interdepartmental Sales			
7		Total Sales to Ultimate Customers	-		-
8	483	Sales for Resale			
9		Total Natural Gas Service Revenues	-	-	-
10		Revenues from Manufactured Gas			
11		Total Gas Service Revenues	-	-	-
12		<b>Other Operating Revenues</b>			
13	485	Intracompany Transfers			
14	487	Forfeited Discounts			
15	488	Miscellaneous Service Revenues			
16	489.1	Rev. From Trans. Of Gas of other through gathering facilities			
17	489.2	Rev. From Trans. Of Gas of other through transmission facilities			
18	489.3	Rev. From Trans. Of Gas of other through distribution facilities			
19	489.4	Rev. from storing gas to others			
20	490	Sales of Prod. Ext. from Natural Gas			
21	491	Rev. from Natural Gas Proc. By Others			
22	492	Incidental Gasoline and Oil Sales			
23	493	Rent from Gas Property			
24	494	Indepartmental Rents			
25	495	Other Gas Revenues			
26		Total Other Operating Revenues	-	-	-
27		<b>Total Gas Operating Revenues</b>	-	-	-
28	496	Less Provision for Rate Refunds			
29		<b>Total Gas Operating Revenues Net of Provision for Refunds</b>	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Depreciation Expense Adjustment (W) Sch. C-2.21	Amortization of Regulatory Asset (X) Sch. C-2.22	FICA Adjustment (Y) Sch. C-2.23
30		<b>Production Expenses</b>			
31		<b>Manufactured Gas production</b>			
32		<b>Natural Gas Products Extraction</b>			
33		Operation			
34	803	Natural Gas Transmission Line Purchases			
35	804	Natural Gas City Gate Purchases			
36	804.1	Liquefied Natural Gas Purchases			
37	805	Other Gas Purchases			
38	805.1	Purchased Gas Cost Adjustments			
39		Total Purchased Gas	-	-	-
40	806	Exchange Gas			
41		Purchased Gas Expenses			
42	807.1	Well Expenses - Purchased Gas			
43	807.2	Operation of Purchased Gas Measuring Stations			
44	807.3	Maintenance of Purchased Gas Measuring Stations			
45	807.4	Purchased Gas Calculations Expense			
46	807.5	Other Purchased Gas Expenses			
47		Total Purchased Gas Expense	-	-	-
48	808.1	Gas Withdrawn from Storage - Debit			
49	808.2	Gas Delivered to Storage - Credit			
50	809.1	Withdrawals of Liquefied Natural Gas for Processing - Credit			
51	809.2	Deliveries of Natural Gas for Processing			
52		Gas Used in Utility Operations			
53	810	Gas Used for Compressor Station Fuel - Credit			
54	811	Gas Used for Products Extraction - Credit			
55	812	Gas Used for Other Utility Operations - Credit			
56		Total Gas Used in Utility Operations - Credit	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Depreciation Expense Adjustment (W) Sch. C-2.21	Amortization of Regulatory Asset (X) Sch. C-2.22	FICA Adjustment (Y) Sch. C-2.23
57	813	Other Gas Supply Expenses			
58		Total Other Gas Supply Expenses	-	-	-
59		Total Natural Gas Production Expenses	-	-	-
60		<b>Natural Gas Storage, Terminaling, and Processing Expenses</b>			
61		Operations			
62	814	Operation, Supervision, and Engineering			
63	815	Maps and Records			
64	816	Wells Expenses			
65	817	Lines Expenses			
66	818	Compressor Station Expenses			
67	819	Compression Station Fuel and Power			
68	820	Measuring and Regulating Station Expenses			
69	821	Purification Expenses			
70	822	Exploration and Development			
71	823	Gas Losses			
72	824	Other Expenses			
73	825	Storage Well Royalties			
74	826	Rents			
75		Total Operations	-	-	-
76		Maintenance			
77	830	Maintenance Supervision and Engineering			
78	831	Maintenance of Structures and Improvements			
79	832	Maintenance of Reservoirs and Wells			
80	833	Maintenance of Lines			
81	834	Maintenance of Compressor Station Equipment			
82	835	Maintenance of Measuring and Regulating Station Equipment			
83	836	Maintenance of Purification Equipment			
84	837	Maintenance of Other Equipment			
85		Total Maintenance	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Depreciation Expense Adjustment (W) Sch. C-2.21	Amortization of Regulatory Asset (X) Sch. C-2.22	FICA Adjustment (Y) Sch. C-2.23
86		Total Storage, Terminalling, and Processing Expenses	-	-	-
87		<b>Natural Gas Transmission Expenses</b>			
88		Operations			
89	850	Operation, Supervision, and Engineering			
90	851	System Control and Load Dispatching			
91	852	Communication System Expenses			
92	853	Compressor Station Labor and Expenses			
93	854	Gas for Compressor Station Fuel			
94	855	Other Fuel and Power for Compressor Stations			
95	856	Mains Expenses			
96	857	Measuring and Regulating Station Expenses			
97	858	Transmission and Compression of Gas by Others			
98	859	Other Expenses			
99	860	Rents			
100		Total Operations	-	-	-
101		Maintenance			
102	861	Maintenance Supervision and Engineering			
103	862	Maintenance of Structures and Improvements			
104	863	Maintenance of Mains			
105	864	Maintenance of Compressor Station Equipment			
106	865	Maintenance of Measuring and Regulating Station Equipment			
107	866	Maintenance of Communication Equipment			
108	867	Maintenance of Other Equipment			
109		Total Maintenance	-	-	-
110		Total Natural Gas Transmission Expenses	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Depreciation Expense Adjustment (W) Sch. C-2.21	Amortization of Regulatory Asset (X) Sch. C-2.22	FICA Adjustment (Y) Sch. C-2.23
111		<b>Natural Gas Distribution Expenses</b>			
112		Operations			
113	870	Operation, Supervision, and Engineering			
114	871	Distribution Load Dispatching			
115	872	Compressor Station Labor and Expenses			
116	873	Compressor Station Fuel and Power			
117	874	Mains and Services Expenses			
118	875	Measuring and Regulating Station Expenses - General			
119	876	Measuring and Regulating Station Expenses - Industrial			
120	877	Measuring and Regulating Station Expenses - City Gate Check Station			
121	878	Meter and House Regulator Expenses			
122	879	Customer Installations Expenses			
123	880	Other Expenses			
124	881	Rents			
125		Total Operations	-	-	-
126		Maintenance			
127	885	Maintenance Supervision and Engineering			
128	886	Maintenance of Structures and Improvements			
129	887	Maintenance of Mains			
130	888	Maintenance of Compressor Station Equipment			
131	889	Maintenance of Measuring and Regulating Station Equipment - General			
132	890	Maintenance of Measuring and Regulating Station Equipment - Industrial			
133	891	Maintenance of Measuring and Regulating Station Equipment - City Gate Check Station			
134	892	Maintenance of Services			
135	893	Maintenance of Meters and House Regulators			
136	894	Maintenance of Other Equipment			
137		Total Maintenance	-	-	-
138		Total Natural Gas Distribution Expenses	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Depreciation Expense Adjustment (W) Sch. C-2.21	Amortization of Regulatory Asset (X) Sch. C-2.22	FICA Adjustment (Y) Sch. C-2.23
139		<b>Customer Accounts Expenses:</b>			
140	901	Supervision			
141	902	Meter Reading Expenses			
142	903	Customer Records and Collection Expenses			
143	904	Uncollectible Accounts			
144	905	Miscellaneous Customer Accounts Expenses			
145		Total Customer Accounts Expenses	-	-	-
146		<b>Customer Service and Information Expense:</b>			
147	907	Supervision			
148	908	Customer Assistance Expenses			
149	909	Information and Instructional Expenses			
150	910	Miscellaneous Customer Service and Information Expenses			
151		Total Customer Service and Information Expense	-	-	-
152		<b>Sales Expense</b>			
153	911	Supervision			
154	912	Demonstration and Selling Expenses			
155	913	Advertising Expenses			
156	914	Revenues from Merchandising, Jobbing, and Contract Work			
157	915	Costs and Expenses of Merchandising, Jobbing, and Contract Work			
158	916	Miscellaneous Sales Expenses			
159		Total Sales Expense	-	-	-

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Depreciation Expense Adjustment (W) Sch. C-2.21	Amortization of Regulatory Asset (X) Sch. C-2.22	FICA Adjustment (Y) Sch. C-2.23
160		<b>Administrative and General Expense</b>			
161	920	Administrative and General Salaries			
162	921	Office Supplies and Expenses			
163	922	Less Administrative Expenses Transferred -- Credit			
164	923	Outside Services Employed			
165	924	Property Insurance			
166	925	Injuries and Damages			
167	926	Employee Pensions and Benefits			
168	927	Franchise Requirements			
169	928	Regulatory Commission Expenses			
170	929	Less Duplicate Charges -- Credits			
171	930	Miscellaneous Advertising and General			
172	930.1	General Advertising Expenses			
173	930.2	Miscellaneous General Expenses			
174	931	Rents			
175	935	Maintenance of General Plant			
176		Total Administrative and General Expenses	-	-	-
177		<b>Depreciation/Amortization Expense</b>			
178	403	Depreciation Expense - Gas Plant	(7,050)		
179	403	Depreciation Expense - Gas General Plant	5,195		
180	403	Amortization Expenses - Gas Intangible Plant			
181		Total Depreciation/Amortization Expense	(1,854)		
182	407.3	Regulatory Debits		2,665	
183	408	<b>Taxes Other than Income</b>			183
184		<b>Utility Operating Expenses (Before Income Taxes)</b>	(1,854)	2,665	183
185		<b>Net Utility Operating Income (Before Income Taxes)</b>	<u>\$ 1,854</u>	<u>\$ (2,665)</u>	<u>\$ (183)</u>

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Kansas Stored Gas Tax Adjustment (Z) Sch. C-2.24	Total of Adjustments (AA)	Adjusted Jurisdictional Revenues and Expenses at Present Rates (AB)
1		<b>Gas Service Revenues</b>			
2	480	Residential Sales		\$ -	\$ 419,954
3	481	Small (or Commercial) Sales		-	168,595
4	481	Large (or Industrial) Sales		-	34,773
5	482	Other Sales to Public Authorities		-	1,553
6	484	Interdepartmental Sales		-	-
7		Total Sales to Ultimate Customers	-	-	624,875
8	483	Sales for Resale		-	176
9		Total Natural Gas Service Revenues	-	-	625,051
10		Revenues from Manufactured Gas		-	-
11		Total Gas Service Revenues	-	-	625,051
12		<b>Other Operating Revenues</b>			
13	485	Intracompany Transfers		-	-
14	487	Forfeited Discounts		-	2,509
15	488	Miscellaneous Service Revenues		-	521
16	489.1	Rev. From Trans. Of Gas of other through gathering facilities		-	-
17	489.2	Rev. From Trans. Of Gas of other through transmission facilities		-	-
18	489.3	Rev. From Trans. Of Gas of other through distribution facilities		-	11,659
19	489.4	Rev. from storing gas to others		-	-
20	490	Sales of Prod. Ext. from Natural Gas		-	-
21	491	Rev. from Natural Gas Proc. By Others		-	-
22	492	Incidental Gasoline and Oil Sales		-	-
23	493	Rent from Gas Property		-	2,620
24	494	Indepartmental Rents		-	-
25	495	Other Gas Revenues		-	(5,391)
26		Total Other Operating Revenues	-	-	11,917
27		<b>Total Gas Operating Revenues</b>	-	(465,777)	171,192
28	496	Less Provision for Rate Refunds		21,535	-
29		<b>Total Gas Operating Revenues Net of Provision for Refunds</b>	-	(444,242)	171,192

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Kansas Stored Gas Tax Adjustment (Z) Sch. C-2.24	Total of Adjustments (AA)	Adjusted Jurisdictional Revenues and Expenses at Present Rates (AB)
30		<b>Production Expenses</b>			
31		<b>Manufactured Gas production</b>			
32		<b>Natural Gas Products Extraction</b>			
33		Operation			
34	803	Natural Gas Transmission Line Purchases		-	-
35	804	Natural Gas City Gate Purchases		(458,888)	-
36	804.1	Liquefied Natural Gas Purchases		-	-
37	805	Other Gas Purchases		-	-
38	805.1	Purchased Gas Cost Adjustments		(6,331)	-
39		Total Purchased Gas	<u>-</u>	<u>(465,219)</u>	<u>-</u>
40	806	Exchange Gas			
41		Purchased Gas Expenses			
42	807.1	Well Expenses - Purchased Gas		-	-
43	807.2	Operation of Purchased Gas Measuring Stations		-	-
44	807.3	Maintenance of Purchased Gas Measuring Stations		-	-
45	807.4	Purchased Gas Calculations Expense		-	-
46	807.5	Other Purchased Gas Expenses		138	1,121
47		Total Purchased Gas Expense	<u>-</u>	<u>138</u>	<u>1,121</u>
48	808.1	Gas Withdrawn from Storage - Debit		(159,214)	-
49	808.2	Gas Delivered to Storage - Credit		168,080	-
50	809.1	Withdrawals of Liquefied Natural Gas for Processing - Credit		-	-
51	809.2	Deliveries of Natural Gas for Processing			
52		Gas Used in Utility Operations			
53	810	Gas Used for Compressor Station Fuel - Credit			
54	811	Gas Used for Products Extraction - Credit			
55	812	Gas Used for Other Utility Operations - Credit			
56		Total Gas Used in Utility Operations - Credit	<u>-</u>	<u>-</u>	<u>-</u>

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Kansas Stored Gas Tax Adjustment (Z) Sch. C-2.24	Total of Adjustments (AA)	Adjusted Jurisdictional Revenues and Expenses at Present Rates (AB)
57	813	Other Gas Supply Expenses			
58		Total Other Gas Supply Expenses	-	(456,221)	1,121
59		Total Natural Gas Production Expenses	-	(456,221)	1,121
60		<b>Natural Gas Storage, Terminating, and Processing Expenses</b>			
61		Operations			
62	814	Operation, Supervision, and Engineering		29	517
63	815	Maps and Records		-	-
64	816	Wells Expenses		8	371
65	817	Lines Expenses		2	33
66	818	Compressor Station Expenses		14	251
67	819	Compression Station Fuel and Power		-	-
68	820	Measuring and Regulating Station Expenses		3	45
69	821	Purification Expenses		17	285
70	822	Exploration and Development		-	-
71	823	Gas Losses		4,395	1
72	824	Other Expenses		13	636
73	825	Storage Well Royalties		-	104
74	826	Rents		-	33
75		Total Operations	-	4,481	2,276
76		Maintenance			
77	830	Maintenance Supervision and Engineering		3	48
78	831	Maintenance of Structures and Improvements		4	56
79	832	Maintenance of Reservoirs and Wells		10	191
80	833	Maintenance of Lines		7	109
81	834	Maintenance of Compressor Station Equipment		2	212
82	835	Maintenance of Measuring and Regulating Station Equipment		10	169
83	836	Maintenance of Purification Equipment		7	260
84	837	Maintenance of Other Equipment		-	275
85		Total Maintenance	-	44	1,320

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Kansas Stored Gas Tax Adjustment (Z) Sch. C-2.24	Total of Adjustments (AA)	Adjusted Jurisdictional Revenues and Expenses at Present Rates (AB)
86		Total Storage, Terminalling, and Processing Expenses	-	4,525	3,596
87		<b>Natural Gas Transmission Expenses</b>			
88		Operations			
89	850	Operation, Supervision, and Engineering		15	278
90	851	System Control and Load Dispatching		-	-
91	852	Communication System Expenses		-	-
92	853	Compressor Station Labor and Expenses		-	-
93	854	Gas for Compressor Station Fuel		-	-
94	855	Other Fuel and Power for Compressor Stations		-	-
95	856	Mains Expenses		11	838
96	857	Measuring and Regulating Station Expenses		26	456
97	858	Transmission and Compression of Gas by Others		-	-
98	859	Other Expenses		22	701
99	860	Rents		-	-
100		Total Operations	-	75	2,273
101		Maintenance			
102	861	Maintenance Supervision and Engineering		0	0
103	862	Maintenance of Structures and Improvements		-	-
104	863	Maintenance of Mains		-	195
105	864	Maintenance of Compressor Station Equipment		-	-
106	865	Maintenance of Measuring and Regulating Station Equipment		26	386
107	866	Maintenance of Communication Equipment		-	-
108	867	Maintenance of Other Equipment		-	71
109		Total Maintenance	-	26	653
110		Total Natural Gas Transmission Expenses	-	101	2,925.699

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Kansas Stored Gas Tax Adjustment (Z) Sch. C-2.24	Total of Adjustments (AA)	Adjusted Jurisdictional Revenues and Expenses at Present Rates (AB)
111		<b>Natural Gas Distribution Expenses</b>			
112		Operations			
113	870	Operation, Supervision, and Engineering		136	2,642
114	871	Distribution Load Dispatching		60	853
115	872	Compressor Station Labor and Expenses		-	-
116	873	Compressor Station Fuel and Power		-	-
117	874	Mains and Services Expenses		19	1,555
118	875	Measuring and Regulating Station Expenses - General		26	499
119	876	Measuring and Regulating Station Expenses - Industrial		5	74
120	877	Measuring and Regulating Station Expenses - City Gate Check Station		-	-
121	878	Meter and House Regulator Expenses		327	4,994
122	879	Customer Installations Expenses		93	958
123	880	Other Expenses		4,513	11,801
124	881	Rents		-	24
125		Total Operations	<u>-</u>	<u>5,180</u>	<u>23,401</u>
126		Maintenance			
127	885	Maintenance Supervision and Engineering		30	553
128	886	Maintenance of Structures and Improvements		-	8
129	887	Maintenance of Mains		317	5,298
130	888	Maintenance of Compressor Station Equipment		-	-
131	889	Maintenance of Measuring and Regulating Station Equipment - General		9	122
132	890	Maintenance of Measuring and Regulating Station Equipment - Industrial		-	6
133	891	Maintenance of Measuring and Regulating Station Equipment - City Gate Check Station		0	3
134	892	Maintenance of Services		207	3,498
135	893	Maintenance of Meters and House Regulators		77	1,657
136	894	Maintenance of Other Equipment		-	816
137		Total Maintenance	<u>-</u>	<u>639</u>	<u>11,961</u>
138		Total Natural Gas Distribution Expenses	<u>-</u>	<u>5,819</u>	<u>35,362</u>

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Kansas Stored Gas Tax Adjustment (Z) Sch. C-2.24	Total of Adjustments (AA)	Adjusted Jurisdictional Revenues and Expenses at Present Rates (AB)
139		<b>Customer Accounts Expenses:</b>			
140	901	Supervision		-	8
141	902	Meter Reading Expenses		66	5,738
142	903	Customer Records and Collection Expenses		299	5,474
143	904	Uncollectible Accounts		(10,364)	2,299
144	905	Miscellaneous Customer Accounts Expenses		0	278
145		Total Customer Accounts Expenses	<u>-</u>	<u>(9,998)</u>	<u>13,797</u>
146		<b>Customer Service and Information Expense:</b>			
147	907	Supervision		7	134
148	908	Customer Assistance Expenses		4	136
149	909	Information and Instructional Expenses		-	42
150	910	Miscellaneous Customer Service and Information Expenses		-	215
151		Total Customer Service and Information Expense	<u>-</u>	<u>11</u>	<u>526</u>
152		<b>Sales Expense</b>			
153	911	Supervision		-	-
154	912	Demonstration and Selling Expenses		1	26
155	913	Advertising Expenses		-	-
156	914	Revenues from Merchandising, Jobbing, and Contract Work		-	-
157	915	Costs and Expenses of Merchandising, Jobbing, and Contract Work		-	-
158	916	Miscellaneous Sales Expenses		-	1
159		Total Sales Expense	<u>-</u>	<u>1</u>	<u>27</u>

AmerenIP  
**Summary of Utility Proposed Adjustments to Operating Income**  
For the Twelve Months Ended December 31, 2008  
(\$000s)

Line No.	Account No.	Account Description (A)	Kansas Stored Gas Tax Adjustment (Z) Sch. C-2.24	Total of Adjustments (AA)	Adjusted Jurisdictional Revenues and Expenses at Present Rates (AB)
160		<b>Administrative and General Expense</b>			
161	920	Administrative and General Salaries		229	4,532
162	921	Office Supplies and Expenses		2,250	5,760
163	922	Less Administrative Expenses Transferred -- Credit		-	(691)
164	923	Outside Services Employed		3	5,231
165	924	Property Insurance		-	83
166	925	Injuries and Damages		(490)	1,377
167	926	Employee Pensions and Benefits		3,071	10,986
168	927	Franchise Requirements		(3,100)	-
169	928	Regulatory Commission Expenses		567	974
170	929	Less Duplicate Charges -- Credits		3,043	(921)
171	930	Miscellaneous Advertising and General		-	-
172	930.1	General Advertising Expenses		-	2
173	930.2	Miscellaneous General Expenses		244	1,090
174	931	Rents		-	3,897
175	935	Maintenance of General Plant		10	689
176		Total Administrative and General Expenses	-	5,827	33,009
177		<b>Depreciation/Amortization Expense</b>			
178	403	Depreciation Expense - Gas Plant		(7,050)	13,346
179	403	Depreciation Expense - Gas General Plant		5,195	6,555
180	403	Amortization Expenses - Gas Intangible Plant		-	160
181		Total Depreciation/Amortization Expense		(1,854)	20,061
182	407.3	Regulatory Debits		2,665	4,901
183	408	<b>Taxes Other than Income</b>	180	(26,229)	6,154
184		<b>Utility Operating Expenses (Before Income Taxes)</b>	180	(475,353)	121,480
185		<b>Net Utility Operating Income (Before Income Taxes)</b>	\$ (180)	31,111	\$ 49,712