

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

Line No.	Description (A)	Reference (B)
1	Original Cost Rate Base	Sch. B-1
2	Operating Income at Present Rates	Sch. C-1
3	Earned Rate of Return	Line 2 / Line 1
4	Cost of Capital	Sch. WPC-5.4
5	Operating Income at Proposed Rates	Line 1 x Line 4
6	Operating Income Deficiency	Line 5 - Line 2
7	Gross Revenue Conversion Factor	Sch. A-2.1
8	Revenue Increase Requested	Line 6 x Line 7
9	Revenue Increase Requested (With Add-On Taxes)	Line 8 + Sch. C-25, Col. (D), Line 5

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

Test Year Ended
December 31, 2008
(C)

\$	228,771
	15,664
	6.85%
	9.15%
	20,933
	5,268
	1.67746
	8,837
<u>\$</u>	<u>19,131</u>

AmerenCILCO
Computation of Jurisdictional Gross Revenue Conversion Factor
 For the Twelve Months Ended December 31, 2008

Line No.	Description (A)	w/Uncollectibles	
		Rate (B)	Gross Revenue Conversion Factor (C)
1	Operating revenues (without add-on taxes)		1.00000
2	Uncollectibles Expense	1.0641%	<u>0.01064</u>
3	State Taxable Income		0.98936
4	State income tax	7.30%	0.07222
5	Income before federal income tax		<u>0.91714</u>
6	Federal income tax	35.00%	0.32100
7	Operating income after taxes		<u>0.59614</u>
8	Jurisdictional gross conversion factor (1.00 divided by operating income)		<u><u>1.67746</u></u>

AmerenCILCO
Comparison of Present to Proposed Rates
(\$000s)

Line No.	Gas Delivery Service Classification (A)	Average Number of Customers (B)	Therms (C)	Present Rate Revenue (\$000s) (D)	Proposed Rate Revenue (\$000s) (E)	Difference (\$000s) (F)	% Difference (G)
1	GDS-1 - Residential Service	196,871	166,090,555	\$ 48,704	\$ 56,600	\$ 7,896	16.2%
2	GDS-2 - Small General Service	16,943	49,979,946	13,362	13,492	130	1.0%
3	GDS-3 - Intermediate General Service	472	22,853,608	2,673	3,107	433	16.2%
4	GDS-4 - Large General Service	101	38,415,582	3,960	3,998	39	1.0%
5	GDS-5 - Seasonal Service	49	6,731,061	402	468	66	16.4%
6	GDS-6 - Large Volume Service	7	85,567,698	1,680	1,951	272	16.2%
7	GDS-7 - Special Contract Service	<u>4</u>	<u>169,494,690</u>	<u>2,121</u>	<u>2,121</u>	<u>-</u>	<u>0.0%</u>
8	Subtotal	214,448	539,133,140	72,901	81,737	8,836	12.1%
9	Other Operating Revenue			2,177	2,177	-	0.0%
10	Total	<u><u>214,448</u></u>	<u><u>539,133,140</u></u>	<u><u>\$ 75,078</u></u>	<u><u>\$ 83,913</u></u>	<u><u>\$ 8,836</u></u>	<u><u>11.8%</u></u>

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

Line No.	Description (A)	Jurisdictional Information As of December 31, 2008 (B)	Jurisdictional Information From Docket 07-0585 - 07-0590 (Cons.) Order (C)	Source for Information in Column (C) (D)
1	Original Cost Rate Base	\$ 228,771	\$ 183,734	Appendix A, Schedule 1, Col. (I)
2	Operating Income at Present Rates	15,664	20,257	Appendix A, Schedule 1, Col. (D)
3	Earned Rate of Return	6.85%	11.03%	Col. (C) Line 2/Col. (C) Line 1
4	Cost of Capital	9.15%	8.03%	Appendix A, Schedule 1, Col. (I)
5	Operating Income at Proposed Rates	20,933	14,754	Appendix A, Schedule 1, Col. (I)
6	Operating Income Deficiency	5,268	(5,503)	Line 5 - Line 2
7	Gross Revenue Conversion Factor	1.67746	1.67799	Col. (C) Line 8/Col. (C) Line 6
8	Revenue Increase Requested	8,837	(9,234)	Appendix A, Schedule 1, Col. (I)
9	Revenue Increase Requested (With Add On Taxes)	<u>\$ 19,131</u>	<u>\$ 442</u>	

NOTE

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

AmerenCILCO
Jurisdictional Allocation Summary: Operating Income
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Unadjusted Total Company per Books (C)	Total Company Adjustments [2] (D)	Adjusted Total Company Amounts (E)	Electric Production (F)
1		Gas Intangible Plant				
2	301	Organization	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents			-	
4	303	Miscellaneous Intangible Plant	278	6	284	
5		Subtotal - Gas Intangible Plant	<u>278</u>	<u>6</u>	<u>284</u>	<u>-</u>
6		Electric Intangible Plant				
7	301	Organization			-	
8	302	Franchises and Consents			-	
9	303	Miscellaneous Intangible Plant	27		27	
10		Subtotal - Electric Intangible Plant	<u>27</u>	<u>-</u>	<u>27</u>	<u>-</u>
11		Gas Production Plant				
12	117	Gas Stored	<u>1,502</u>	<u>-</u>	<u>1,502</u>	<u>-</u>
13		Natural Gas Production and Gathering Plant				
14	321	Asset Retirement Costs for Manufactured gas Production Plants			-	
15	325.1	Producing Lands			-	
16	325.2	Producing Leaseholds			-	
17	325.3	Gas Rights			-	
18	325.4	Rights-of-Way			-	
19	325.5	Other Land and Land Rights			-	
20	326	Gas Well Structures			-	
21	327	Field Compressor Station Structure			-	
22	328	Field Measure and Reg. Station Structure			-	
23	329	Other Structures			-	
24	330	Producing Gas Wells - Wells Construction			-	
25	331	Producing Gas Wells - Wells Equipment			-	
26	332	Field Lines			-	
27	333	Field Compressor Station Equipment			-	
28	334	Field Measure and Reg. Station Equipment			-	
29	335	Drilling and Cleaning Equipment			-	
30	336	Purification Equipment			-	
31	337	Other Equipment			-	
32	338	Unsuccessful Exploration & Development Costs			-	

AmerenCILCO
Jurisdictional Allocation Summary: Operating Income
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Unadjusted Total Company per Books (C)	Total Company Adjustments [2] (D)	Adjusted Total Company Amounts (E)	Electric Production (F)
33	339	Asset Retirement Costs for Natural Gas Production and Gathering Plant			-	
34		Subtotal - Production and Gathering Plant	-	-	-	-
35		Production Extraction Plant				
36	340	Land and Land Rights			-	
37	341	Structures and Improvements			-	
38	342	Extraction and Refining Equipment			-	
39	343	Pipe Lines			-	
40	344	Extracted Products Storage Equipment			-	
41	345	Compressor Equipment			-	
42	346	Gas Measuring and Regulatory Equipment			-	
43	347	Other Equipment			-	
44	348	Asset Retirement Costs for Production Extraction Plant			-	
45		Subtotal - Production Extraction Plant	-	-	-	-
46		Mfd gas Production Plant (Submit Supplement Statement)				
47		Sub Total - Production Plant	<u>1,502</u>	<u>-</u>	<u>1,502</u>	<u>-</u>
48		Gas Storage and Processing Plant				
48		Underground Storage Plant				
49	350.1	Land	231		231	
50	350.2	Rights-of-Way	32		32	
51	351	Structures and Improvements	2,468		2,468	
52	352	Wells	5,471		5,471	
53	352.1	Storage Leaseholds and Rights	2,378		2,378	
54	352.2	Reservoirs	-		-	
55	352.3	Non-recoverable Natural Gas	12,258		12,258	
56	353	Lines	2,104		2,104	
57	354	Compressor Station Equipment	6,482		6,482	
58	355	Measuring and Regulatory Equipment	3,034		3,034	
59	356	Purification Equipment	13,645		13,645	
60	357	Other Equipment	6		6	
61	358	Asset Retirement Costs for Underground Storage Plant			-	
63		Subtotal - Underground Storage Plant	<u>48,108</u>	<u>-</u>	<u>48,108</u>	<u>-</u>
64		Other Storage Plant				
65	360	Land and Land Rights			-	

AmerenCILCO
Jurisdictional Allocation Summary: Operating Income
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Unadjusted Total Company per Books (C)	Total Company Adjustments [2] (D)	Adjusted Total Company Amounts (E)	Electric Production (F)
66	361	Structures and Improvements			-	
67	362	Gas Holders			-	
68	363	Purification Equipment			-	
69	363.1	Liquefaction Equipment			-	
70	363.2	Vaporizing Equipment			-	
71	363.3	Compressor Equipment			-	
72	363.4	Measuring and Regulating Equipment			-	
73	363.5	Other Equipment			-	
74	363.6	Asset Retirement Costs for Other Storage Plant			-	
75		Subtotal - Other Storage Plant	-	-	-	-
76		Base Load Liquefied Natural Gas Terminaling and Processing Plant				
77	364.1	Land and Land Rights			-	
78	364.2	Structures and Improvements			-	
79	364.3	LNG Processing Terminal Equipment			-	
80	364.4	LNG Transportation Equipment			-	
81	364.5	Measuring and Regulating Equipment			-	
82	364.6	Compressor Station Equipment			-	
83	364.7	Communications Equipment			-	
84	364.8	Other Equipment			-	
85	364.9	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant			-	
86		Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
87		Sub Total - Storage and Processing Plant	48,108	-	48,108	-
88		Transmission Plant				
89	365.1	Land and Land Rights	168		168	
90	365.2	Rights of Way	1,263		1,263	
91	366	Structures and Improvements	1,248		1,248	
92	367	Mains	50,106		50,106	
93	368	Compressor Station Equipment	10		10	
94	369	Measuring and Regulating Station Equipment	5,844		5,844	
95	370	Communications Equipment	-		-	
96	371	Other Equipment	-		-	
97	373	Street Lighting and Signal Systems	-		-	
98	374	Asset Retirement Costs for Transmission Plant	-		-	

AmerenCILCO
Jurisdictional Allocation Summary: Operating Income
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Unadjusted Total Company per Books	Total Company Adjustments [2]	Adjusted Total Company Amounts	Electric Production
	(A)	(B)	(C)	(D)	(E)	(F)
99		Subtotal - Transmission Plant	<u>58,640</u>	<u>-</u>	<u>58,640</u>	<u>-</u>
		Gas Distribution Plant				
100	374	Land and Land Rights	443		443	
101	375	Structures and Improvements	512		512	
102	376	Mains	161,307		161,307	
103	377	Compressor Station Equipment	-		-	
104	378	Measuring and Regulating Station Equipment - General	8,892		8,892	
105	379	Measuring and Regulating Station Equipment - City Gate	1,727		1,727	
106	380	Services	146,076		146,076	
107	381	Meters	49,965		49,965	
108	382	Meter Installations	-		-	
109	383	House Regulators	5,421		5,421	
110	384	House Regulator Installations	-		-	
111	385	Industrial Meas. And Reg. Station Equipment	4,743		4,743	
112	386	Other Property on Customers' Premises	232		232	
113	387	Other Equipment	-		-	
114	388	Asset Retirement Costs for Distribution Plant	-		-	
115		Subtotal - Distribution Plant	<u>379,318</u>	<u>-</u>	<u>379,318</u>	<u>-</u>
		Gas General Plant				
116		Gas General Plant				
117	389	Land and Land Rights	212	193	405	
118	390	Structures and Improvements	3,044	4,962	8,006	
119	391	Office Furniture and Equipment	512	866	1,378	
120	392	Transportation	7,561	3,389	10,949	
121	393	Stores Equipment	-	86	86	
122	394	Tools, Shop and Garage Equipment	2,591	852	3,443	
123	395	Laboratory Equipment	50	135	185	
124	396	Power Operated Equipment	2,345	358	2,703	
125	397	Communication Equipment	1,464	1,222	2,686	
126	398	Miscellaneous Equipment	-	6	6	
127	399	Other Tangible Property	-	52	52	
128		Subtotal - Gas General Plant	<u>17,780</u>	<u>12,119</u>	<u>29,898</u>	<u>-</u>

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(\$000s)

Line No.	Account No.	Account Classification and Description	Unadjusted Total Company per Books	Total Company Adjustments [2]	Adjusted Total Company Amounts	Electric Production
	(A)	(B)	(C)	(D)	(E)	(F)
129		Electric General Plant				
130	389	Land and Land Rights	839		839	
131	390	Structures and Improvements	21,605		21,605	
132	391	Office Furniture and Equipment	3,770		3,770	
133	392	Transportation Equipment	14,755		14,755	
134	393	Stores Equipment	374		374	
135	394	Tools, Shop and Garage Equipment	3,711		3,711	
136	395	Laboratory Equipment	587		587	
137	396	Power Operated Equipment	1,559		1,559	
138	397	Communication Equipment	5,319		5,319	
139	398	Miscellaneous Equipment	26		26	
140	399	Other General Plant	225		225	
141		Sub Total - Electric General Plant	<u>52,770</u>	<u>-</u>	<u>52,770</u>	<u>-</u>
142		Total General Plant	<u>70,550</u>	<u>12,119</u>	<u>82,669</u>	<u>-</u>
143		Total Plant in Service	<u>505,626</u>	<u>12,125</u>	<u>517,751</u>	<u>-</u>
144		Accumulated Reserve for Depreciation				
145		Gas Intangible Plant	139	2	142	
147		Gas Production Plant	-		-	
148		Gas Storage and Processing Plant	37,176		37,176	
149		Gas Transmission Plant	44,601		44,601	
150		Gas Distribution Plant	272,447		272,447	
151		Gas General Plant	10,367	6,076	16,444	
153		Sub-Total - Gas Accumulated Reserve	<u>\$ 364,731</u>	<u>\$ 6,079</u>	<u>\$ 370,809</u>	<u>\$ -</u>

NOTES:

[1] Includes retirements through 2008

AmerenCILCO
Jurisdictional Allocation Summary: Operating Income
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Electric Transmission (G)	Electric Distribution (H)	Gas (I)
1		Gas Intangible Plant			
2	301	Organization	\$ -	\$ -	\$ -
3	302	Franchises and Consents			-
4	303	Miscellaneous Intangible Plant			284
5		Subtotal - Gas Intangible Plant	<u>-</u>	<u>-</u>	<u>284</u>
6		Electric Intangible Plant			
7	301	Organization	-	-	-
8	302	Franchises and Consents			-
9	303	Miscellaneous Intangible Plant	1	20	6
10		Subtotal - Electric Intangible Plant	<u>1</u>	<u>20</u>	<u>6</u>
11		Gas Production Plant			
12	117	Gas Stored	-	-	1,502
13		Natural Gas Production and Gathering Plant			
14	321	Assset Retirement Costs for Manufactured gas Production Plants			-
15	325.1	Producing Lands			-
16	325.2	Producing Leaseholds			-
17	325.3	Gas Rights			-
18	325.4	Rights-of-Way			-
19	325.5	Other Land and Land Rights			-
20	326	Gas Well Structures			-
21	327	Field Compressor Station Structure			-
22	328	Field Measure and Reg. Station Structure			-
23	329	Other Structures			-
24	330	Producing Gas Wells - Wells Construction			-
25	331	Producing Gas Wells - Wells Equipment			-
26	332	Field Lines			-
27	333	Field Compressor Station Equipment			-
28	334	Field Measure and Reg. Station Equipment			-
29	335	Drilling and Cleaning Equipment			-
30	336	Purification Equipment			-
31	337	Other Equipment			-
32	338	Unsuccessful Exploration & Development Costs			-

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

Line No.	Account No.	Account Classification and Description	Electric Transmission (G)	Electric Distribution (H)	Gas (I)
33	339	Asset Retirement Costs for Natural Gas Production and Gathering Plant			-
34		Subtotal - Production and Gathering Plant	-	-	-
35		Production Extraction Plant			
36	340	Land and Land Rights			-
37	341	Structures and Improvements			-
38	342	Extraction and Refining Equipment			-
39	343	Pipe Lines			-
40	344	Extracted Products Storage Equipment			-
41	345	Compressor Equipment			-
42	346	Gas Measuring and Regulatory Equipment			-
43	347	Other Equipment			-
44	348	Asset Retirement Costs for Production Extraction Plant			-
45		Subtotal - Production Extraction Plant	-	-	-
46		Mfd gas Production Plant (Submit Supplement Statement)			
47		Sub Total - Production Plant	-	-	1,502
48		Gas Storage and Processing Plant			
49		Underground Storage Plant			
49	350.1	Land			231
50	350.2	Rights-of-Way			32
51	351	Structures and Improvements			2,468
52	352	Wells			5,471
53	352.1	Storage Leaseholds and Rights			2,378
54	352.2	Reservoirs			-
55	352.3	Non-recoverable Natural Gas			12,258
56	353	Lines			2,104
57	354	Compressor Station Equipment			6,482
58	355	Measuring and Regulatory Equipment			3,034
59	356	Purification Equipment			13,645
60	357	Other Equipment			6
61	358	Asset Retirement Costs for Underground Storage Plant			
63		Subtotal - Underground Storage Plant	-	-	48,108
64		Other Storage Plant			
65	360	Land and Land Rights			-

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

Line No.	Account No. (A)	Account Classification and Description (B)	Electric Transmission (G)	Electric Distribution (H)	Gas (I)
66	361	Structures and Improvements			-
67	362	Gas Holders			-
68	363	Purification Equipment			-
69	363.1	Liquefaction Equipment			-
70	363.2	Vaporizing Equipment			-
71	363.3	Compressor Equipment			-
72	363.4	Measuring and Regulating Equipment			-
73	363.5	Other Equipment			-
74	363.6	Asset Retirement Costs for Other Storage Plant			-
75		Subtotal - Other Storage Plant	-	-	-
76		Base Load Liquefied Natural Gas Terminaling and Processing Plant			
77	364.1	Land and Land Rights			-
78	364.2	Structures and Improvements			-
79	364.3	LNG Processing Terminal Equipment			-
80	364.4	LNG Transportation Equipment			-
81	364.5	Measuring and Regulating Equipment			-
82	364.6	Compressor Station Equipment			-
83	364.7	Communications Equipment			-
84	364.8	Other Equipment			-
		Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant			-
85	364.9	Subtotal - Base Load Liquefied Natural Gas	-	-	-
86					
87		Sub Total - Storage and Processing Plant	-	-	48,108
88		Transmission Plant			
89	365.1	Land and Land Rights			168
90	365.2	Rights of Way			1,263
91	366	Structures and Improvements			1,248
92	367	Mains			50,106
93	368	Compressor Station Equipment			10
94	369	Measuring and Regulating Station Equipment			5,844
95	370	Communications Equipment			-
96	371	Other Equipment			-
97	373	Street Lighting and Signal Systems			-
98	374	Asset Retirement Costs for Transmission Plant			-

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Line No.	Account No. (A)	Account Classification and Description (B)	Electric Transmission (G)	Electric Distribution (H)	Gas (I)
99		Subtotal - Transmission Plant	-	-	58,640
		Gas Distribution Plant			
100	374	Land and Land Rights			443
101	375	Structures and Improvements			512
102	376	Mains			161,307
103	377	Compressor Station Equipment			-
104	378	Measuring and Regulating Station Equipment - General			8,892
105	379	Measuring and Regulating Station Equipment - City Gate			1,727
106	380	Services			146,076
107	381	Meters			49,965
108	382	Meter Installations			-
109	383	House Regulators			5,421
110	384	House Regulator Installations			-
111	385	Industrial Meas. And Reg. Station Equipment			4,743
112	386	Other Property on Customers' Premises			232
113	387	Other Equipment			-
114	388	Asset Retirement Costs for Distribution Plant			-
115		Subtotal - Distribution Plant	-	-	379,318
116		Gas General Plant			
117	389	Land and Land Rights			405
118	390	Structures and Improvements			8,006
119	391	Office Furniture and Equipment			1,378
120	392	Transportation			10,949
121	393	Stores Equipment			86
122	394	Tools, Shop and Garage Equipment			3,443
123	395	Laboratory Equipment			185
124	396	Power Operated Equipment			2,703
125	397	Communication Equipment			2,686
126	398	Miscellaneous Equipment			6
127	399	Other Tangible Property			52
128		Subtotal - Gas General Plant	-	-	29,898

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Line No.	Account No. (A)	Account Classification and Description (B)	Electric Transmission (G)	Electric Distribution (H)	Gas (I)
129		Electric General Plant			
130	389	Land and Land Rights	17	626	193
131	390	Structures and Improvements	438	16,138	4,962
132	391	Office Furniture and Equipment	76	2,816	866
133	392	Transportation Equipment	299	11,021	3,389
134	393	Stores Equipment	8	279	86
135	394	Tools, Shop and Garage Equipment	75	2,772	852
136	395	Laboratory Equipment	12	439	135
137	396	Power Operated Equipment	32	1,165	358
138	397	Communication Equipment	108	3,973	1,222
139	398	Miscellaneous Equipment	1	19	6
140	399	Other General Plant	5	168	52
141		Sub Total - Electric General Plant	<u>1,070</u>	<u>39,417</u>	<u>12,119</u>
142		Total General Plant	<u>1,070</u>	<u>39,417</u>	<u>42,017</u>
143		Total Plant in Service	<u>-</u>	<u>-</u>	<u>517,751</u>
144		Accumulated Reserve for Depreciation			
145		Gas Intangible Plant			142
147		Gas Production Plant			-
148		Gas Storage and Processing Plant			37,176
149		Gas Transmission Plant			44,601
150		Gas Distribution Plant			272,447
151		Gas General Plant			16,444
153		Sub-Total - Gas Accumulated Reserve	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 370,809</u>

NOTES:

[1] Includes retirements through 2008

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

Line No.	Account No. (A)	Account Classification and Description (B)	Other [1] (J)	Basis for Allocation (K)
1		Gas Intangible Plant		
2	301	Organization	\$ -	
3	302	Franchises and Consents		
4	303	Miscellaneous Intangible Plant		
5		Subtotal - Gas Intangible Plant	<u>-</u>	
6		Electric Intangible Plant		
7	301	Organization		
8	302	Franchises and Consents	-	
9	303	Miscellaneous Intangible Plant	0	
10		Subtotal - Electric Intangible Plant	<u>0</u>	
11		Gas Production Plant		
12	117	Gas Stored	<u>-</u>	
13		Natural Gas Production and Gathering Plant		
14	321	Asset Retirement Costs for Manufactured gas Production Plants		
15	325.1	Producing Lands		
16	325.2	Producing Leaseholds		
17	325.3	Gas Rights		
18	325.4	Rights-of-Way		
19	325.5	Other Land and Land Rights		
20	326	Gas Well Structures		
21	327	Field Compressor Station Structure		
22	328	Field Measure and Reg. Station Structure		
23	329	Other Structures		
24	330	Producing Gas Wells - Wells Construction		
25	331	Producing Gas Wells - Wells Equipment		
26	332	Field Lines		
27	333	Field Compressor Station Equipment		
28	334	Field Measure and Reg. Station Equipment		
29	335	Drilling and Cleaning Equipment		
30	336	Purification Equipment		
31	337	Other Equipment		
32	338	Unsuccessful Exploration & Development Costs		

AmerenCILCO
Jurisdictional Allocation Summary: Operating Income
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Classification and Description	Other [1]	Basis for Allocation
	(A)	(B)	(J)	(K)
33	339	Asset Retirement Costs for Natural Gas Production and Gathering Plant		
34		Subtotal - Production and Gathering Plant	-	
35		Production Extraction Plant		
36	340	Land and Land Rights		
37	341	Structures and Improvements		
38	342	Extraction and Refining Equipment		
39	343	Pipe Lines		
40	344	Extracted Products Storage Equipment		
41	345	Compressor Equipment		
42	346	Gas Measuring and Regulatory Equipment		
43	347	Other Equipment		
44	348	Asset Retirement Costs for Production Extraction Plant		
45		Subtotal - Production Extraction Plant	-	
46		Mfd gas Production Plant (Submit Supplement Statement)		
47		Sub Total - Production Plant	-	
48		Gas Storage and Processing Plant		
48		Underground Storage Plant		
49	350.1	Land		
50	350.2	Rights-of-Way		
51	351	Structures and Improvements		
52	352	Wells		
53	352.1	Storage Leaseholds and Rights		
54	352.2	Reservoirs		
55	352.3	Non-recoverable Natural Gas		
56	353	Lines		
57	354	Compressor Station Equipment		
58	355	Measuring and Regulatory Equipment		
59	356	Purification Equipment		
60	357	Other Equipment		
61	358	Asset Retirement Costs for Underground Storage Plant		
63		Subtotal - Underground Storage Plant	-	
64		Other Storage Plant		
65	360	Land and Land Rights		

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Jurisdictional Allocation Summary: Operating Income
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Line No.	Account No.	Account Classification and Description	Other [1]	Basis for Allocation
	(A)	(B)	(J)	(K)
66	361	Structures and Improvements		
67	362	Gas Holders		
68	363	Purification Equipment		
69	363.1	Liquefaction Equipment		
70	363.2	Vaporizing Equipment		
71	363.3	Compressor Equipment		
72	363.4	Measuring and Regulating Equipment		
73	363.5	Other Equipment		
74	363.6	Asset Retirement Costs for Other Storage Plant		
75		Subtotal - Other Storage Plant	-	
76		Base Load Liquefied Natural Gas Terminaling and Processing Plant		
77	364.1	Land and Land Rights		
78	364.2	Structures and Improvements		
79	364.3	LNG Processing Terminal Equipment		
80	364.4	LNG Transportation Equipment		
81	364.5	Measuring and Regulating Equipment		
82	364.6	Compressor Station Equipment		
83	364.7	Communications Equipment		
84	364.8	Other Equipment		
85	364.9	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant		
86		Subtotal - Base Load Liquefied Natural Gas	-	
87		Sub Total - Storage and Processing Plant	-	
88		Transmission Plant		
89	365.1	Land and Land Rights		
90	365.2	Rights of Way		
91	366	Structures and Improvements		
92	367	Mains		
93	368	Compressor Station Equipment		
94	369	Measuring and Regulating Station Equipment		
95	370	Communications Equipment		
96	371	Other Equipment		
97	373	Street Lighting and Signal Systems		
98	374	Asset Retirement Costs for Transmission Plant		

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Line No.	Account No.	Account Classification and Description	Other [1]	Basis for Allocation
	(A)	(B)	(J)	(K)
99		Subtotal - Transmission Plant	-	
		Gas Distribution Plant		
100	374	Land and Land Rights		
101	375	Structures and Improvements		
102	376	Mains		
103	377	Compressor Station Equipment		
104	378	Measuring and Regulating Station Equipment - General		
105	379	Measuring and Regulating Station Equipment - City Gate		
106	380	Services		
107	381	Meters		
108	382	Meter Installations		
109	383	House Regulators		
110	384	House Regulator Installations		
111	385	Industrial Meas. And Reg. Station Equipment		
112	386	Other Property on Customers' Premises		
113	387	Other Equipment		
114	388	Asset Retirement Costs for Distribution Plant		
115		Subtotal - Distribution Plant	-	
116		Gas General Plant		
117	389	Land and Land Rights		
118	390	Structures and Improvements		
119	391	Office Furniture and Equipment		
120	392	Transportation		
121	393	Stores Equipment		
122	394	Tools, Shop and Garage Equipment		
123	395	Laboratory Equipment		
124	396	Power Operated Equipment		
125	397	Communication Equipment		
126	398	Miscellaneous Equipment		
127	399	Other Tangible Property		
128		Subtotal - Gas General Plant	-	

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Line No.	Account No.	Account Classification and Description	Other [1]	Basis for Allocation
	(A)	(B)	(J)	(K)
129		Electric General Plant		
130	389	Land and Land Rights	3	Combination of Allocators shown on WPA-5a
131	390	Structures and Improvements	68	Combination of Allocators shown on WPA-5a
132	391	Office Furniture and Equipment	12	Combination of Allocators shown on WPA-5a
133	392	Transportation Equipment	46	Combination of Allocators shown on WPA-5a
134	393	Stores Equipment	1	Combination of Allocators shown on WPA-5a
135	394	Tools, Shop and Garage Equipment	12	Combination of Allocators shown on WPA-5a
136	395	Laboratory Equipment	2	Combination of Allocators shown on WPA-5a
137	396	Power Operated Equipment	5	Combination of Allocators shown on WPA-5a
138	397	Communication Equipment	17	Combination of Allocators shown on WPA-5a
139	398	Miscellaneous Equipment	0	Combination of Allocators shown on WPA-5a
140	399	Other General Plant	1	Combination of Allocators shown on WPA-5a
141		Sub Total - Electric General Plant	<u>165</u>	
142		Total General Plant	<u>165</u>	
143		Total Plant in Service	<u>-</u>	
144		Accumulated Reserve for Depreciation		
145		Gas Intangible Plant		
147		Gas Production Plant		
148		Gas Storage and Processing Plant		
149		Gas Transmission Plant		
150		Gas Distribution Plant		
151		Gas General Plant		
153		Sub-Total - Gas Accumulated Reserve	<u>\$ -</u>	

NOTES:

[1] Includes retirements through 2008

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

Line No.	Account No. (A)	Account Description (B)	Unadjusted Total Test Year Natural Gas Expenses Per Books (C)	Total Company Adjustments (D)	Adjusted Natural Gas Amount (E)	Electric Production (F)
1	480	Residential Sales	\$ -	\$ -	\$ -	\$ -
2	481	Small (or Commercial) Sales				
3	481	Large (or Industrial) Sales				
4	482	Other Sales to Public Authorities				
5	484	Interdepartmental Sales				
6		Total Sales to Ultimate Customers				
7	483	Sales for Resale				
8		Total Natural Gas Service Revenues				
9		Revenues from Manufactured Gas				
10		Total Gas Service Revenues				
11		Other Operating Revenues				
12	485	Intracompany Transfers				
13	487	Forfeited Discounts				
14	488	Miscellaneous Service Revenues				
15	489.1	Rev. From Trans. Of Gas of other through gathering facilities				
16	489.2	Rev. From Trans. Of Gas of other through transmission facilities				
17	489.3	Rev. From Trans. Of Gas of other through distribution facilities				
18	489.4	Rev. from storing gas to others				
19	490	Sales of Prod. Ext. from Natural Gas				
20	491	Rev. from Natural Gas Proc. By Others				
21	492	Incidental Gasoline and Oil Sales				
22	493	Rent from Gas Property				
23	494	Indepartmental Rents				
24	495	Other Gas Revenues				
25		Total Other Operating Revenues				
26		Total Gas Operating Revenues				
27	496	Less Provision for Rate Refunds				
28		Total Gas Operating Revenues Net of Provision for Refunds	<u>376,391</u>	<u>-</u>	<u>376,391</u>	<u>-</u>
30		Production Expenses				
31		Manufactured Gas production				
32		Natural Gas Products Extraction				
33		Operation				

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Jurisdictional Allocation Summary: Operating Income
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Line No.	Account No. (A)	Account Description (B)	Unadjusted Total Test Year Natural Gas Expenses Per Books (C)	Total Company Adjustments (D)	Adjusted Natural Gas Amount (E)	Electric Production (F)
34	803	Natural Gas Transmission Line Purchases	-		-	
35	804	Natural Gas City Gate Purchases	304,962		304,962	
36	804.1	Liquefied Natural Gas Purchases	-		-	
37	805	Other Gas Purchases	-		-	
38	805.1	Purchased Gas Cost Adjustments	978		978	
39		Total Purchased Gas	<u>305,940</u>	<u>-</u>	<u>305,940</u>	<u>-</u>
40	806	Exchange Gas	484		484	
41		Purchased Gas Expenses				
42	807.1	Well Expenses - Purchased Gas	30		30	
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	806		806	
47		Total Purchased Gas Expense	<u>837</u>	<u>-</u>	<u>837</u>	<u>-</u>
48	808.1	Gas Withdrawn from Storage - Debit	87,404		87,404	
49	808.2	Gas Delivered to Storage - Credit	(110,168)		(110,168)	
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>	<u>-</u>
57	813	Other Gas Supply Expenses	5		5	
58		Total Other Gas Supply Expenses	<u>284,501</u>	<u>-</u>	<u>284,501</u>	<u>-</u>
59		Total Natural Gas Production Expenses	<u>284,501</u>	<u>-</u>	<u>284,501</u>	<u>-</u>
60		Natural Gas Storage, Terminating, and Processing Expenses				
61		Operations				
62	814	Operation, Supervision, and Engineering	248		248	
63	815	Maps and Records	-		-	
64	816	Wells Expenses	193		193	
65	817	Lines Expenses	6		6	
66	818	Compressor Station Expenses	67		67	

AmerenCILCO
Jurisdictional Allocation Summary: Operating Income
 For the Twelve Months Ended December 31, 2008
 (\$000s)

<u>Line No.</u>	<u>Account No.</u> (A)	<u>Account Description</u> (B)	<u>Unadjusted Total Test Year Natural Gas Expenses Per Books</u> (C)	<u>Total Company Adjustments</u> (D)	<u>Adjusted Natural Gas Amount</u> (E)	<u>Electric Production</u> (F)
67	819	Compression Station Fuel and Power	-		-	

AmerenCILCO
Jurisdictional Allocation Summary: Operating Income
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No. (A)	Account Description (B)	Unadjusted Total Test Year Natural Gas Expenses Per Books (C)	Total Company Adjustments (D)	Adjusted Natural Gas Amount (E)	Electric Production (F)
68	820	Measuring and Regulating Station Expenses	17		17	
69	821	Purification Expenses	350		350	
70	822	Exploration and Development	-		-	
71	823	Gas Losses	15		15	
72	824	Other Expenses	199		199	
73	825	Storage Well Royalties	-		-	
74	826	Rents	-		-	
75		Total Operations	<u>1,094</u>	<u>-</u>	<u>1,094</u>	<u>-</u>
76		Maintenance				
77	830	Maintenance Supervision and Engineering	1		1	
78	831	Maintenance of Structures and Improvements	4		4	
79	832	Maintenance of Reservoirs and Wells	99		99	
80	833	Maintenance of Lines	28		28	
81	834	Maintenance of Compressor Station Equipment	142		142	
82	835	Maintenance of Measuring and Regulating Station Equipment	25		25	
83	836	Maintenance of Purification Equipment	108		108	
84	837	Maintenance of Other Equipment	126		126	
85		Total Maintenance	<u>533</u>	<u>-</u>	<u>533</u>	<u>-</u>
86		Total Storage, Terminalling, and Processing Expenses	<u>1,627</u>	<u>-</u>	<u>1,627</u>	<u>-</u>
87		Natural Gas Transmission Expenses				
88		Operations				
89	850	Operation, Supervision, and Engineering	124		124	
90	851	System Control and Load Dispatching	-		-	
91	852	Communication System Expenses	13		13	
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	155		155	
96	857	Measuring and Regulating Station Expenses	69		69	
97	858	Transmission and Compression of Gas by Others	-		-	
98	859	Other Expenses	177		177	
99	860	Rents	3		3	
100		Total Operations	<u>542</u>	<u>-</u>	<u>542</u>	<u>-</u>

AmerenCILCO
Jurisdictional Allocation Summary: Operating Income
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Description	Unadjusted Total Test Year Natural Gas Expenses Per Books (C)	Total Company Adjustments (D)	Adjusted Natural Gas Amount (E)	Electric Production (F)
101		Maintenance				
102	861	Maintenance Supervision and Engineering	-		-	
103	862	Maintenance of Structures and Improvements	-		-	
104	863	Maintenance of Mains	15		15	
105	864	Maintenance of Compressor Station Equipment	-		-	
106	865	Maintenance of Measuring and Regulating Station Equipment	41		41	
107	866	Maintenance of Communication Equipment	6		6	
108	867	Maintenance of Other Equipment	128		128	
109		Total Maintenance	190	-	190	-
110		Total Natural Gas Transmission Expenses	731	-	731	-
111		Natural Gas Distribution Expenses				
112		Operations				
113	870	Operation, Supervision, and Engineering	1,280		1,280	
114	871	Distribution Load Dispatching	307		307	
115	872	Compressor Station Labor and Expenses	-		-	
116	873	Compressor Station Fuel and Power	-		-	
117	874	Mains and Services Expenses	1,886		1,886	
118	875	Measuring and Regulating Station Expenses - General	858		858	
119	876	Measuring and Regulating Station Expenses - Industrial	124		124	
120	877	Measuring and Regulating Station Expenses - City Gate Check Station	-		-	
121	878	Meter and House Regulator Expenses	1,044		1,044	
122	879	Customer Installations Expenses	641		641	
123	880	Other Expenses	3,470		3,470	
124	881	Rents	-		-	
125		Total Operations	9,609	-	9,609	-
126		Maintenance				
127	885	Maintenance Supervision and Engineering	172		172	
128	886	Maintenance of Structures and Improvements	-		-	
129	887	Maintenance of Mains	1,438		1,438	
130	888	Maintenance of Compressor Station Equipment	-		-	
131	889	Maintenance of Measuring and Regulating Station Equipment - General	351		351	
132	890	Maintenance of Measuring and Regulating Station Equipment - Industrial	14		14	

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(\$000s)

Line No.	Account No.	Account Description	Unadjusted Total Test Year Natural Gas Expenses Per Books (C)	Total Company Adjustments (D)	Adjusted Natural Gas Amount (E)	Electric Production (F)
133	891	Maintenance of Meas. and Reg. Station Equip - City Gate Check Station	-		-	
134	892	Maintenance of Services	1,077		1,077	
135	893	Maintenance of Meters and House Regulators	2,274		2,274	
136	894	Maintenance of Other Equipment	567		567	
137		Total Maintenance	5,894	-	5,894	-
138		Total Natural Gas Distribution Expenses	15,503	-	15,503	-
139		Customer Accounts Expenses:				
140	901	Supervision	4		4	
141	902	Meter Reading Expenses	2,325		2,325	
142	903	Customer Records and Collection Expenses	3,643		3,643	
143	904	Uncollectible Accounts	5,290		5,290	
144	905	Miscellaneous Customer Accounts Expenses	191		191	
145		Total Customer Accounts Expenses	11,453	-	11,453	-
146		Customer Service and Information Expense:				
147	907	Supervision	60		60	
148	908	Customer Assistance Expenses	137		137	
149	909	Information and Instructional Expenses	34		34	
150	910	Miscellaneous Customer Service and Information Expenses	82		82	
151		Total Customer Service and Information Expense	313	-	313	-
152		Sales Expense				
153	911	Supervision	-		-	
154	912	Demonstration and Selling Expenses	10		10	
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	0		0	
159		Total Sales Expense	10	-	10	-
160		Administrative and General Expense				
161	920	Administrative and General Salaries	1,929		1,929	
162	921	Office Supplies and Expenses	1,983		1,983	
163	922	Less Administrative Expenses Transferred -- Credit	(274)		(274)	

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(\$000s)

Line No.	Account No.	Account Description	Unadjusted Total Test Year Natural Gas Expenses Per Books (C)	Total Company Adjustments (D)	Adjusted Natural Gas Amount (E)	Electric Production (F)
164	923	Outside Services Employed	3,306		3,306	
165	924	Property Insurance	31		31	
166	925	Injuries and Damages	391		391	
167	926	Employee Pensions and Benefits	2,311		2,311	
168	927	Franchise Requirements	1,081		1,081	
169	928	Regulatory Commission Expenses	321		321	
170	929	Less Duplicate Charges -- Credits	(578)		(578)	
171	930	Miscellaneous Advertising and General	-		-	
172	930.1	General Advertising Expenses	-		-	
173	930.2	Miscellaneous General Expenses	490		490	
174	931	Rents	2,109		2,109	
175	935	Maintenance of General Plant	255		255	
176		Total Administrative and General Expenses	<u>13,357</u>	<u>-</u>	<u>13,357</u>	<u>-</u>
177		Depreciation/Amortization Expense				
178	403	Depreciation Expense	17,937		17,937	
179	404.3	Amortization and Depletion of Utility Plant	12		12	
180		Total Depreciation/Amortization Expense	<u>17,950</u>	<u>-</u>	<u>17,950</u>	<u>-</u>
181	408	Taxes Other than Income	<u>12,585</u>	<u>-</u>	<u>12,585</u>	<u>-</u>
182		Operating Income Before Income Taxes	<u>\$ 18,361</u>	<u>\$ -</u>	<u>\$ 18,361</u>	<u>\$ -</u>

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(\$000s)

Line No.	Account No. (A)	Account Description (B)	Electric Transmission (G)	Electric Distribution (H)	Gas (I)	Other (J)
1	480	Residential Sales	\$ -	\$ -	\$ -	\$ -
2	481	Small (or Commercial) Sales				
3	481	Large (or Industrial) Sales				
4	482	Other Sales to Public Authorities				
5	484	Interdepartmental Sales				
6		Total Sales to Ultimate Customers				
7	483	Sales for Resale				
8		Total Natural Gas Service Revenues				
9		Revenues from Manufactured Gas				
10		Total Gas Service Revenues				
11		Other Operating Revenues				
12	485	Intracompany Transfers				
13	487	Forfeited Discounts				
14	488	Miscellaneous Service Revenues				
15	489.1	Rev. From Trans. Of Gas of other through gathering facilities				
16	489.2	Rev. From Trans. Of Gas of other through transmission facilities				
17	489.3	Rev. From Trans. Of Gas of other through distribution facilities				
18	489.4	Rev. from storing gas to others				
19	490	Sales of Prod. Ext. from Natural Gas				
20	491	Rev. from Natural Gas Proc. By Others				
21	492	Incidental Gasoline and Oil Sales				
22	493	Rent from Gas Property				
23	494	Indepartmental Rents				
24	495	Other Gas Revenues				
25		Total Other Operating Revenues				
26		Total Gas Operating Revenues				
27	496	Less Provision for Rate Refunds				
28		Total Gas Operating Revenues Net of Provision for Refunds	-	-	376,391	-
30		Production Expenses				
31		Manufactured Gas production				
32		Natural Gas Products Extraction				
33		Operation				

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(\$000s)

Line No.	Account No. (A)	Account Description (B)	Electric Transmission (G)	Electric Distribution (H)	Gas (I)	Other (J)
34	803	Natural Gas Transmission Line Purchases				
35	804	Natural Gas City Gate Purchases			304,962	
36	804.1	Liquefied Natural Gas Purchases			-	
37	805	Other Gas Purchases			-	
38	805.1	Purchased Gas Cost Adjustments			978	
39		Total Purchased Gas	-	-	305,940	-
40	806	Exchange Gas			484	
41		Purchased Gas Expenses				
42	807.1	Well Expenses - Purchased Gas			30	
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			806	
47		Total Purchased Gas Expense	-	-	837	-
48	808.1	Gas Withdrawn from Storage - Debit			87,404	
49	808.2	Gas Delivered to Storage - Credit			(110,168)	
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	-	-	-	-
57	813	Other Gas Supply Expenses			5	
58		Total Other Gas Supply Expenses	-	-	284,501	-
59		Total Natural Gas Production Expenses	-	-	284,501	-
60		Natural Gas Storage, Terminating, and Processing Expenses				
61		Operations				
62	814	Operation, Supervision, and Engineering			248	
63	815	Maps and Records			-	
64	816	Wells Expenses			193	
65	817	Lines Expenses			6	
66	818	Compressor Station Expenses			67	

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Jurisdictional Allocation Summary: Operating Income
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 (\$000s)

Line No.	Account No. (A)	Account Description (B)	Electric Transmission (G)	Electric Distribution (H)	Gas (I)	Other (J)
67	819	Compression Station Fuel and Power			-	

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

Line No.	Account No. (A)	Account Description (B)	Electric Transmission (G)	Electric Distribution (H)	Gas (I)	Other (J)
68	820	Measuring and Regulating Station Expenses			17	
69	821	Purification Expenses			350	
70	822	Exploration and Development			-	
71	823	Gas Losses			15	
72	824	Other Expenses			199	
73	825	Storage Well Royalties			-	
74	826	Rents			-	
75		Total Operations	-	-	1,094	-
76		Maintenance				
77	830	Maintenance Supervision and Engineering			1	
78	831	Maintenance of Structures and Improvements			4	
79	832	Maintenance of Reservoirs and Wells			99	
80	833	Maintenance of Lines			28	
81	834	Maintenance of Compressor Station Equipment			142	
82	835	Maintenance of Measuring and Regulating Station Equipment			25	
83	836	Maintenance of Purification Equipment			108	
84	837	Maintenance of Other Equipment			126	
85		Total Maintenance	-	-	533	-
86		Total Storage, Terminalling, and Processing Expenses	-	-	1,627	-
87		Natural Gas Transmission Expenses				
88		Operations				
89	850	Operation, Supervision, and Engineering			124	
90	851	System Control and Load Dispatching			-	
91	852	Communication System Expenses			13	
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			155	
96	857	Measuring and Regulating Station Expenses			69	
97	858	Transmission and Compression of Gas by Others			-	
98	859	Other Expenses			177	
99	860	Rents			3	
100		Total Operations	-	-	542	-

AmerenCILCO
Jurisdictional Allocation Summary: Operating Income
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Description	Electric Transmission (G)	Electric Distribution (H)	Gas (I)	Other (J)
101		Maintenance				
102	861	Maintenance Supervision and Engineering			-	
103	862	Maintenance of Structures and Improvements			-	
104	863	Maintenance of Mains			15	
105	864	Maintenance of Compressor Station Equipment			-	
106	865	Maintenance of Measuring and Regulating Station Equipment			41	
107	866	Maintenance of Communication Equipment			6	
108	867	Maintenance of Other Equipment			128	
109		Total Maintenance	-	-	190	-
110		Total Natural Gas Transmission Expenses	-	-	731	-
111		Natural Gas Distribution Expenses				
112		Operations				
113	870	Operation, Supervision, and Engineering			1,280	
114	871	Distribution Load Dispatching			307	
115	872	Compressor Station Labor and Expenses			-	
116	873	Compressor Station Fuel and Power			-	
117	874	Mains and Services Expenses			1,886	
118	875	Measuring and Regulating Station Expenses - General			858	
119	876	Measuring and Regulating Station Expenses - Industrial			124	
120	877	Measuring and Regulating Station Expenses - City Gate Check Station			-	
121	878	Meter and House Regulator Expenses			1,044	
122	879	Customer Installations Expenses			641	
123	880	Other Expenses			3,470	
124	881	Rents			-	
125		Total Operations	-	-	9,609	-
126		Maintenance				
127	885	Maintenance Supervision and Engineering			172	
128	886	Maintenance of Structures and Improvements			-	
129	887	Maintenance of Mains			1,438	
130	888	Maintenance of Compressor Station Equipment			-	
131	889	Maintenance of Measuring and Regulating Station Equipment - General			351	
132	890	Maintenance of Measuring and Regulating Station Equipment - Industrial			14	

AmerenCILCO
Jurisdictional Allocation Summary: Operating Income
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Description	Electric Transmission (G)	Electric Distribution (H)	Gas (I)	Other (J)
133	891	Maintenance of Meas. and Reg. Station Equip - City Gate Check Station			-	
134	892	Maintenance of Services			1,077	
135	893	Maintenance of Meters and House Regulators			2,274	
136	894	Maintenance of Other Equipment			567	
137		Total Maintenance	-	-	5,894	-
138		Total Natural Gas Distribution Expenses	-	-	15,503	-
139		Customer Accounts Expenses:				
140	901	Supervision			4	
141	902	Meter Reading Expenses			2,325	
142	903	Customer Records and Collection Expenses			3,643	
143	904	Uncollectible Accounts			5,290	
144	905	Miscellaneous Customer Accounts Expenses			191	
145		Total Customer Accounts Expenses	-	-	11,453	-
146		Customer Service and Information Expense:				
147	907	Supervision			60	
148	908	Customer Assistance Expenses			137	
149	909	Information and Instructional Expenses			34	
150	910	Miscellaneous Customer Service and Information Expenses			82	
151		Total Customer Service and Information Expense	-	-	313	-
152		Sales Expense				
153	911	Supervision			-	
154	912	Demonstration and Selling Expenses			10	
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			0	
159		Total Sales Expense	-	-	10	-
160		Administrative and General Expense				
161	920	Administrative and General Salaries			1,929	
162	921	Office Supplies and Expenses			1,983	
163	922	Less Administrative Expenses Transferred -- Credit			(274)	

AmerenCILCO
Jurisdictional Allocation Summary: Operating Income
For the Twelve Months Ended December 31, 2008
(\$000s)

Line No.	Account No.	Account Description	Electric Transmission (G)	Electric Distribution (H)	Gas (I)	Other (J)
164	923	Outside Services Employed			3,306	
165	924	Property Insurance			31	
166	925	Injuries and Damages			391	
167	926	Employee Pensions and Benefits			2,311	
168	927	Franchise Requirements			1,081	
169	928	Regulatory Commission Expenses			321	
170	929	Less Duplicate Charges -- Credits			(578)	
171	930	Miscellaneous Advertising and General			-	
172	930.1	General Advertising Expenses			-	
173	930.2	Miscellaneous General Expenses			490	
174	931	Rents			2,109	
175	935	Maintenance of General Plant			255	
176		Total Administrative and General Expenses	<u>-</u>	<u>-</u>	<u>13,357</u>	<u>-</u>
177		Depreciation/Amortization Expense				
178	403	Depreciation Expense			17,937	
179	404.3	Amortization and Depletion of Utility Plant			12	
180		Total Depreciation/Amortization Expense	<u>-</u>	<u>-</u>	<u>17,950</u>	<u>-</u>
181	408	Taxes Other than Income	<u>-</u>	<u>-</u>	<u>12,585</u>	<u>-</u>
182		Operating Income Before Income Taxes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,361</u>	<u>\$ -</u>

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Workpaper Supporting Summary of Jurisdictional Allocators: Summary of Allocators

Line No.	Allocator (A)	Electric Production (B)	Electric Transmission (C)	Electric Distribution (D)	Total Electric (E)	Gas (F)
1	Operations and Maintenance - Electric Transmission, Distribution, and Gas	0.00%	5.71%	60.53%	66.24%	33.76%
2	Operations and Maintenance - Electric Transmission and Distribution	0.00%	8.62%	91.38%	100.00%	0.00%
3	Customers	0.00%	0.00%	48.11%	48.11%	51.89%
4	Gas Operations	0.00%	0.00%	0.00%	0.00%	100.00%
5	Electric Distribution	0.00%	0.00%	100.00%	100.00%	0.00%
6	Retired	0.00%	0.00%	0.00%	0.00%	0.00%
7	Operations and Maintenance - Electric Distribution and Gas	0.00%	0.00%	64.20%	64.20%	35.80%
8	Electric Transmission	0.00%	100.00%	0.00%	100.00%	0.00%
9	Labor (See WPA-5b)				57.29%	42.71%
10	ASP General Plant	0.00%	2.03%	74.70%	76.72%	22.97%
11	ASP General Plant without Retirements	0.00%	2.03%	74.93%	76.96%	23.04%
12	ASP General Reserve	0.00%	1.57%	76.67%	78.23%	21.56%

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Workpaper Supporting Summary of Jurisdictional Allocators: Summary of Allocators

Line No.	Allocator (A)	Retired (G)	Total (H)
1	Operations and Maintenance - Electric Transmission, Distribution, and Gas	0.00%	100.00%
2	Operations and Maintenance - Electric Transmission and Distribution	0.00%	100.00%
3	Customers	0.00%	100.00%
4	Gas Operations	0.00%	100.00%
5	Electric Distribution	0.00%	100.00%
6	Retired	100.00%	100.00%
7	Operations and Maintenance - Electric Distribution and Gas	0.00%	100.00%
8	Electric Transmission	0.00%	100.00%
9	Labor (See WPA-5b)		100.00%
10	ASP General Plant	0.31%	100.00%
11	ASP General Plant without Retirements	0.00%	100.00%
12	ASP General Reserve	0.20%	100.00%

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

Line No.	OPERATING & MAINTENANCE LABOR (A)	2005 (B)	2006 (C)
1	PRODUCTION LABOR		
2	Electric	\$ 873,256	\$ 957,428
3	Gas, incl. gas storage & processing	999,288	1,036,044
4	Total	<u>1,872,544</u>	<u>1,993,472</u>
5	TRANSMISSION LABOR		
6	Electric	625,557	622,028
7	Gas, incl. gas storage & processing	461,873	391,228
8	Total	<u>1,087,430</u>	<u>1,013,256</u>
9	DISTRIBUTION LABOR		
10	Electric	10,028,897	10,878,902
11	Gas, incl. gas storage & processing	8,867,971	8,471,976
12	Total	<u>18,896,868</u>	<u>19,350,878</u>
13	CUSTOMER ACCOUNTING LABOR		
14	Electric	3,128,816	3,030,390
15	Gas, incl. gas storage & processing	2,598,935	2,529,882
16	Total	<u>5,727,751</u>	<u>5,560,272</u>
17	CUSTOMER SERVICE & INFORMATION LABOR		
18	Electric	317,844	85,085
19	Gas, incl. gas storage & processing	349,885	59,886
20	Total	<u>667,729</u>	<u>144,971</u>
21	SALES LABOR		
22	Electric (Excluded)	-	-
23	Gas, incl. gas storage & processing	8,881	10,305
24	Total	<u>8,881</u>	<u>10,305</u>
25	ADMINISTRATIVE & GENERAL LABOR		
26	Electric	6,020,012	5,261,245
27	Gas, incl. gas storage & processing	1,289,179	1,268,566
28	Total	<u>7,309,191</u>	<u>6,529,811</u>
29	OPERATING & MAINTENANCE LABOR TOTAL		
30	Electric	20,994,382	20,835,078
31	Gas, incl. gas storage & processing	14,576,012	13,767,887
32	Total	<u>\$ 35,570,394</u>	<u>\$ 34,602,965</u>
33		<u>Illinois Direct %</u>	<u>Illinois Direct %</u>
34	ILLINOIS DIRECT ELECTRIC DELIVERY SERVICE LABOR %		
35	PRODUCTION	5.83%	6.15%
36	TRANSMISSION	4.18%	3.99%
37	DISTRIBUTION	89.99%	89.86%
38	(includes Distribution, Customer Accounting and Customer Service & Informational)		
39	ILLINOIS ELECTRIC ALLOCATOR - BASED ON ELECTRIC:TOTAL LABOR COST	52.99%	55.48%
40	ILLINOIS GAS OPERATIONS ALLOCATOR - BASED ON GAS: TOTAL LABOR COST	47.01%	44.52%

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

Line No.	OPERATING & MAINTENANCE LABOR (A)	2007 (D)
1	PRODUCTION LABOR	
2	Electric	\$ 8,417
3	Gas, incl. gas storage & processing	905,768
4	Total	<u>914,185</u>
5	TRANSMISSION LABOR	
6	Electric	739,298
7	Gas, incl. gas storage & processing	417,697
8	Total	<u>1,156,995</u>
9	DISTRIBUTION LABOR	
10	Electric	10,722,296
11	Gas, incl. gas storage & processing	8,542,973
12	Total	<u>19,265,269</u>
13	CUSTOMER ACCOUNTING LABOR	
14	Electric	3,140,575
15	Gas, incl. gas storage & processing	2,647,376
16	Total	<u>5,787,951</u>
17	CUSTOMER SERVICE & INFORMATION LABOR	
18	Electric	115,620
19	Gas, incl. gas storage & processing	79,586
20	Total	<u>195,206</u>
21	SALES LABOR	
22	Electric (Excluded)	-
23	Gas, incl. gas storage & processing	9,853
24	Total	<u>9,853</u>
25	ADMINISTRATIVE & GENERAL LABOR	
26	Electric	6,232,600
27	Gas, incl. gas storage & processing	1,521,368
28	Total	<u>7,753,969</u>
29	OPERATING & MAINTENANCE LABOR TOTAL	
30	Electric	20,958,806
31	Gas, incl. gas storage & processing	14,124,621
32	Total	<u>\$ 35,083,428</u>
33		<u>Illinois Direct %</u>
34	ILLINOIS DIRECT ELECTRIC DELIVERY SERVICE LABOR %	
35	PRODUCTION	0.06%
36	TRANSMISSION	5.02%
37	DISTRIBUTION	94.92%
38	(includes Distribution, Customer Accounting and Customer Service & Informational)	
39	ILLINOIS ELECTRIC ALLOCATOR - BASED ON ELECTRIC:TOTAL LABOR COST	53.88%
40	ILLINOIS GAS OPERATIONS ALLOCATOR - BASED ON GAS: TOTAL LABOR COST	46.12%

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

Line No.	OPERATING & MAINTENANCE LABOR	2008
	(A)	(E)
1	PRODUCTION LABOR	
2	Electric	\$ -
3	Gas, incl. gas storage & processing	993,951
4	Total	<u>993,951</u>
5	TRANSMISSION LABOR	
6	Electric	614,083
7	Gas, incl. gas storage & processing	356,509
8	Total	<u>970,592</u>
9	DISTRIBUTION LABOR	
10	Electric	12,999,446
11	Gas, incl. gas storage & processing	8,170,385
12	Total	<u>21,169,831</u>
13	CUSTOMER ACCOUNTING LABOR	
14	Electric	3,001,449
15	Gas, incl. gas storage & processing	2,899,863
16	Total	<u>5,901,312</u>
17	CUSTOMER SERVICE & INFORMATION LABOR	
18	Electric	229,721
19	Gas, incl. gas storage & processing	130,384
20	Total	<u>360,105</u>
21	SALES LABOR	
22	Electric (Excluded)	-
23	Gas, incl. gas storage & processing	7,462
24	Total	<u>7,462</u>
25	ADMINISTRATIVE & GENERAL LABOR	
26	Electric	6,536,116
27	Gas, incl. gas storage & processing	1,601,039
28	Total	<u>8,137,155</u>
29	OPERATING & MAINTENANCE LABOR TOTAL	
30	Electric	23,380,815
31	Gas, incl. gas storage & processing	14,159,593
32	Total	<u>\$ 37,540,408</u>
33		<u>Illinois Direct %</u>
34	ILLINOIS DIRECT ELECTRIC DELIVERY SERVICE LABOR %	
35	PRODUCTION	0.00%
36	TRANSMISSION	3.65%
37	DISTRIBUTION	96.35%
38	(includes Distribution, Customer Accounting and Customer Service & Informational)	
39	ILLINOIS ELECTRIC ALLOCATOR - BASED ON ELECTRIC:TOTAL LABOR COST	57.29%
40	ILLINOIS GAS OPERATIONS ALLOCATOR - BASED ON GAS: TOTAL LABOR COST	42.71%