

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

Line No.	Account No. (A)	Account Classification and Description (B)	Natural Gas Account Balances Before Pro Forms (C)
1		Gas Intangible Plant	
2	301	Organization	\$ -
3	302	Franchises and Consents	-
4	303	Miscellaneous Intangible Plant	9
5		Subtotal - Gas Intangible Plant	<u>9</u>
6		Gas Production Plant	
7	117	Gas Stored	6,202
8	304	Land and Land Rights	64
9	305	Liquefied Petroleum Gas Equipment	64
10	311	Structures and Improvements	746
11		Subtotal	<u>7,076</u>
12		Natural Gas Production and Gathering Plant	
		Asset Retirement Costs for Manufactured gas Production	
13	321	Plants	-
14	325.1	Producing Lands	-
15	325.2	Producing Leaseholds	-
16	325.3	Gas Rights	-
17	325.4	Rights-of-Way	1
18	325.5	Other Land and Land Rights	-
19	326	Gas Well Structures	-
20	327	Field Compressor Station Structure	-
21	328	Field Measure and Reg. Station Structure	-
22	329	other Structures	-
23	330	Producing Gas Wells - Wells Construction	-
24	331	Producing Gas Wells - Wells Equipment	-
25	332	Field Lines	-
26	333	Field Compressor Station Equipment	-
27	334	Field Measure and Reg. Station Equipment	11
28	335	Drilling and Cleaning Equipment	-
29	336	Purification Equipment	-
30	337	Other Equipment	-
31	338	Unsuccessful Exploration & Development Costs	-
		Asset Retirement Costs for Natural Gas Production and	
32	339	Gathering Plant	-
33		Subtotal - Production and Gathering Plant	<u>11</u>

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Jurisdictional Rate Base Summary by ICC Account
As of December 31, 2008
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Line No.	Account No. (A)	Account Classification and Description (B)	Natural Gas Account Balances Before Proformas (C)
34		Production Extraction Plant	
35	340	Land and Land Rights	-
36	341	Structures and Improvements	-
37	342	Extraction and Refining Equipment	-
38	343	Pipe Lines	-
39	344	Extracted Products Storage Equipment	-
40	345	Compressor Equipment	-
41	346	Gas Measuring and Regulatory Equipment	-
42	347	Other Equipment	-
43	348	Asset Retirement Costs for Production Extraction Plant	-
44		Subtotal - Production Extraction Plant	-
45		Mfd gas Production Plant (Submit Supplement Statement)	-
46		Sub Total - Production Plant	<u>7,087</u>
47		Gas Storage and Processing Plant	
48		Underground Storage Plant	
49	350.1	Land	108
50	350.2	Rights-of-Way	898
51	351	Structures and Improvements	1,057
52	352	Wells	8,690
53	352.1	Storage Leaseholds and Rights	-
54	352.2	Reservoirs	304
55	352.3	Non-recoverable Natural Gas	8,366
56	353	Lines	2,542
57	354	Compressor Station Equipment	5,722
58	355	Measuring and Regulatory Equipment	1,750
59	356	Purification Equipment	1,492
60	357	Other Equipment	-
61	358	Asset Retirement Costs for Underground Storage Plant	-
62		Subtotal - Underground Storage Plant	<u>30,928</u>
63		Other Storage Plant	
64	360	Land and Land Rights	-
65	361	Structures and Improvements	-
66	362	Gas Holders	-
67	363	Purification Equipment	-
68	363.1	Liquefaction Equipment	-
69	363.2	Vaporizing Equipment	-
70	363.3	Compressor Equipment	-
71	363.4	Measuring and Regulating Equipment	-
72	363.5	Other Equipment	-
73	363.6	Asset Retirement Costs for Other Storage Plant	-
74		Subtotal - Other Storage Plant	<u>-</u>

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

Line No.	Account No. (A)	Account Classification and Description (B)	Natural Gas Account Balances Before Proformas (C)
		Base Load Liquefied Natural Gas Terminating and Processing Plant	
75			
76	364.1	Land and Land Rights	-
77	364.2	Structures and Improvements	-
78	364.3	LNG Processing Terminal Equipment	-
79	364.4	LNG Transportation Equipment	-
80	364.5	Measuring and Regulating Equipment	-
81	364.6	Compressor Station Equipment	-
82	364.7	Communications Equipment	-
83	364.8	Other Equipment	-
		Asset Retirement Costs for Baseload Liquefied Natural Gas Terminating & Processing Plant	-
84	364.9		-
85		Subtotal - Base Load Liquefied Natural Gas	<u>-</u>
86		Sub Total - Storage and Processing Plant	<u>30,928</u>
		Gas Transmission Plant	
87			
88	365.1	Land and Land Rights	90
89	365.2	Rights of Way	2,066
90	366	Structures and Improvements	358
91	367	Mains	36,686
92	368	Compressor Station Equipment	68
93	369	Measuring and Regulating Station Equipment	3,306
94	370	Communications Equipment	-
95	371	Other Equipment	-
96	372	Asset Retirement Costs for Transmission Plant	-
97		Subtotal - Gas Transmission Plant	<u>42,575</u>
		Gas Distribution Plant	
98	374	Land and Land Rights	612
99	375	Structures and Improvements	255
100	376	Mains	150,126
101	377	Compressor Station Equipment	-
102	378	Measuring and Regulating Station Equipment - General	3,796
103	379	Measuring and Regulating Station Equipment - City Gate	579
104	380	Services	80,720
105	381	Meters	23,328
106	382	Meter Installations	-
107	383	House Regulators	7,188
108	384	House Regulator Installations	-
109	385	Industrial Meas. And Reg. Station Equipment	169
110	386	Other Property on Customers' Premises	-
111	387	Other Equipment	-
112	388	Asset Retirement Costs for Distribution Plant	-
113		Subtotal - Gas Distribution Plant	<u>266,774</u>

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

Line No.	Account No. (A)	Account Classification and Description (B)	Natural Gas Account Balances Before Pro Forms (C)
114		Gas General Plant	
115	389	Land and Land Rights	548
116	390	Structures and Improvements	9,587
117	391	Office Furniture and Equipment	2,644
118	392	Transportation	17,424
119	393	Stores Equipment	377
120	394	Tools, Shop and Garage Equipment	2,196
121	395	Laboratory Equipment	1,161
122	396	Power Operated Equipment	3,867
123	397	Communication Equipment	8,420
124	398	Miscellaneous Equipment	12
125	399	Other Tangible Property	(15)
126	399.1	Asset Retirement Cost for General Plant	-
127		Subtotal - Gas General Plant	<u>46,221</u>
128		Total Gas Plant in Service	<u><u>393,593</u></u>
129		Accumulated Reserve for Depreciation	
130	108	Gas Intangible Plant	247
131	108	Gas Production Plant	2,010
132	108	Gas Storage and Processing Plant	15,425
133	108	Gas Transmission Plant	35,448
134	108	Gas Distribution Plant	125,692
135	108	Gas General Plant	19,720
136		Sub-Total - Accumulated Reserve	<u>198,542</u>
137		Net Plant	<u><u>195,051</u></u>
138		Adjustments:	
139	131	Cash Working Capital	
	154,163,1		
140	65, 232	Materials and Supplies	55,393
141	252	Customer Advances for Construction	(1,115)
	190, 282,		
142	283	Accumulated Deferred Income Taxes	(37,466)
143	235	Customer Deposits	(1,934)
144		Total Adjustments	14,877
145		Total Rate Base	<u><u>\$ 209,928</u></u>

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

Line No.	Account No. (A)	Account Classification and Description (B)	Pro Forma Adjustments (D)	Adjusted Test Year Natural Gas Ratebase (E)
1		Gas Intangible Plant		
2	301	Organization	\$ -	\$ -
3	302	Franchises and Consents	-	-
4	303	Miscellaneous Intangible Plant	-	9
5		Subtotal - Gas Intangible Plant	<u>-</u>	<u>9</u>
6		Gas Production Plant		
7	117	Gas Stored	-	6,202
8	304	Land and Land Rights	-	64
9	305	Liquefied Petroleum Gas Equipment	-	64
10	311	Structures and Improvements	-	746
11		Subtotal	<u>-</u>	<u>7,076</u>
12		Natural Gas Production and Gathering Plant		
		Asset Retirement Costs for Manufactured gas Production		
13	321	Plants	-	-
14	325.1	Producing Lands	-	-
15	325.2	Producing Leaseholds	-	-
16	325.3	Gas Rights	-	-
17	325.4	Rights-of-Way	-	1
18	325.5	Other Land and Land Rights	-	-
19	326	Gas Well Structures	-	-
20	327	Field Compressor Station Structure	-	-
21	328	Field Measure and Reg. Station Structure	-	-
22	329	other Structures	-	-
23	330	Producing Gas Wells - Wells Construction	-	-
24	331	Producing Gas Wells - Wells Equipment	-	-
25	332	Field Lines	-	-
26	333	Field Compressor Station Equipment	-	-
27	334	Field Measure and Reg. Station Equipment	-	11
28	335	Drilling and Cleaning Equipment	-	-
29	336	Purification Equipment	-	-
30	337	Other Equipment	-	-
31	338	Unsuccessful Exploration & Development Costs	-	-
		Asset Retirement Costs for Natural Gas Production and		
32	339	Gathering Plant	-	-
33		Subtotal - Production and Gathering Plant	<u>-</u>	<u>11</u>

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

Line No.	Account No. (A)	Account Classification and Description (B)	Pro Forma Adjustments (D)	Adjusted Test Year Natural Gas Ratebase (E)
34		Production Extraction Plant		
35	340	Land and Land Rights	-	-
36	341	Structures and Improvements	-	-
37	342	Extraction and Refining Equipment	-	-
38	343	Pipe Lines	-	-
39	344	Extracted Products Storage Equipment	-	-
40	345	Compressor Equipment	-	-
41	346	Gas Measuring and Regulatory Equipment	-	-
42	347	Other Equipment	-	-
43	348	Asset Retirement Costs for Production Extraction Plant	-	-
44		Subtotal - Production Extraction Plant	-	-
45		Mfd gas Production Plant (Submit Supplement Statement)	-	-
46		Sub Total - Production Plant	-	7,087
47		Gas Storage and Processing Plant		
48		Underground Storage Plant		
49	350.1	Land	-	108
50	350.2	Rights-of-Way	-	898
51	351	Structures and Improvements	-	1,057
52	352	Wells	877	9,567
53	352.1	Storage Leaseholds and Rights	-	-
54	352.2	Reservoirs	-	304
55	352.3	Non-recoverable Natural Gas	-	8,366
56	353	Lines	559	3,101
57	354	Compressor Station Equipment	2,618	8,340
58	355	Measuring and Regulatory Equipment	486	2,236
59	356	Purification Equipment	529	2,021
60	357	Other Equipment	-	-
61	358	Asset Retirement Costs for Underground Storage Plant	-	-
62		Subtotal - Underground Storage Plant	5,069	35,997
63		Other Storage Plant		
64	360	Land and Land Rights	-	-
65	361	Structures and Improvements	-	-
66	362	Gas Holders	-	-
67	363	Purification Equipment	-	-
68	363.1	Liquefaction Equipment	-	-
69	363.2	Vaporizing Equipment	-	-
70	363.3	Compressor Equipment	-	-
71	363.4	Measuring and Regulating Equipment	-	-
72	363.5	Other Equipment	-	-
73	363.6	Asset Retirement Costs for Other Storage Plant	-	-
74		Subtotal - Other Storage Plant	-	-

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

Line No.	Account No. (A)	Account Classification and Description (B)	Pro Forma Adjustments (D)	Adjusted Test Year Natural Gas Ratebase (E)
		Base Load Liquefied Natural Gas Terminaling and Processing Plant		
75				
76	364.1	Land and Land Rights	-	-
77	364.2	Structures and Improvements	-	-
78	364.3	LNG Processing Terminal Equipment	-	-
79	364.4	LNG Transportation Equipment	-	-
80	364.5	Measuring and Regulating Equipment	-	-
81	364.6	Compressor Station Equipment	-	-
82	364.7	Communications Equipment	-	-
83	364.8	Other Equipment	-	-
		Asset Retirement Costs for Baseload Liquefied Natural Gas		
84	364.9	Terminaling & Processing Plant	-	-
85		Subtotal - Base Load Liquefied Natural Gas	-	-
86		Sub Total - Storage and Processing Plant	5,069	35,997
		Gas Transmission Plant		
87				
88	365.1	Land and Land Rights	-	90
89	365.2	Rights of Way	-	2,066
90	366	Structures and Improvements	-	358
91	367	Mains	1,967	38,653
92	368	Compressor Station Equipment	-	68
93	369	Measuring and Regulating Station Equipment	-	3,306
94	370	Communications Equipment	-	-
95	371	Other Equipment	-	-
96	372	Asset Retirement Costs for Transmission Plant	-	-
97		Subtotal - Gas Transmission Plant	1,967	44,542
		Gas Distribution Plant		
98	374	Land and Land Rights	-	612
99	375	Structures and Improvements	-	255
100	376	Mains	(81)	150,045
101	377	Compressor Station Equipment	-	-
102	378	Measuring and Regulating Station Equipment - General	-	3,796
103	379	Measuring and Regulating Station Equipment - City Gate	-	579
104	380	Services	4,465	85,185
105	381	Meters	1,721	25,049
106	382	Meter Installations	-	-
107	383	House Regulators	-	7,188
108	384	House Regulator Installations	-	-
109	385	Industrial Meas. And Reg. Station Equipment	-	169
110	386	Other Property on Customers' Premises	-	-
111	387	Other Equipment	-	-
112	388	Asset Retirement Costs for Distribution Plant	-	-
113		Subtotal - Gas Distribution Plant	6,106	272,879

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

Line No.	Account No. (A)	Account Classification and Description (B)	Pro Forma Adjustments (D)	Adjusted Test Year Natural Gas Ratebase (E)
114		Gas General Plant		
115	389	Land and Land Rights	91	639
116	390	Structures and Improvements	15	9,602
117	391	Office Furniture and Equipment	143	2,787
118	392	Transportation	996	18,420
119	393	Stores Equipment	163	540
120	394	Tools, Shop and Garage Equipment	231	2,428
121	395	Laboratory Equipment	-	1,161
122	396	Power Operated Equipment	1,938	5,805
123	397	Communication Equipment	484	8,904
124	398	Miscellaneous Equipment	-	12
125	399	Other Tangible Property	-	(15)
126	399.1	Asset Retirement Cost for General Plant	-	-
127		Subtotal - Gas General Plant	<u>4,063</u>	<u>50,284</u>
128		Total Gas Plant in Service	<u>17,205</u>	<u>410,798</u>
129		Accumulated Reserve for Depreciation		
130	108	Gas Intangible Plant	-	247
131	108	Gas Production Plant	14	2,025
132	108	Gas Storage and Processing Plant	(72)	15,353
133	108	Gas Transmission Plant	(386)	35,062
134	108	Gas Distribution Plant	(1,750)	123,942
135	108	Gas General Plant	822	20,542
136		Sub-Total - Accumulated Reserve	<u>(1,371)</u>	<u>197,171</u>
137		Net Plant	<u>18,576</u>	<u>213,627</u>
138		Adjustments:		
139	131	Cash Working Capital	4,743	4,743
140	154,163,1 65, 232	Materials and Supplies	(10,298)	45,095
141	252	Customer Advances for Construction		(1,115)
142	190, 282, 283	Accumulated Deferred Income Taxes	(3,159)	(40,625)
143	235	Customer Deposits	125	(1,809)
144		Total Adjustments	(8,589)	6,288
145		Total Rate Base	<u>\$ 9,987</u>	<u>\$ 219,915</u>

AmerenCIPS
Customer Advances for Construction
 As of December 31, 2008

Line No.	(A)	Allocation (B)	Total Company (C)	Gas Operations (D)	Total Electric (E)	Production (F)	Transmission (G)	Distribution (H)
1	Customer advances	DISTR	(4,459,483)	(1,114,913)	(3,344,570)	-	-	(3,344,570)

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

Line No.	Title of Plant Function or Ratebase Item (A)	Amount (B)	Reference (C)
1	Plant Additions Adjustment	17,286	Schedule B-2.1
2	Incentive Compensation True Up Adjustment	(5)	Schedule B-2.2
3	Incentive Compensation Based Upon Earnings Adjustment	(76)	Schedule B-2.3
4	Depreciation Reserve Adjustment	1,371	Schedule B-2.4
5	Cash Working Capital	4,743	Schedule B-8
6	Materials and Supplies	(10,298)	Schedule B-8.1
7	Customer Deposits	125	Schedule B-13
8	ADIT Adjustment	(3,159)	Schedule B-2.5
9	Total Adjustments to Rate Base	<u>\$ 9,987</u>	

AmerenCIPS
Plant Additions Pro Forma
(\$000s)

Line No.	Account No.	Title of Plant Function	CY 2009 -YTD May 2010	
			Total Additions (C)	Total Retirements (D)
Electric General Plant AI				
1		Gas Intangible Plant		
2	301	Organization	\$ -	\$ -
3	302	Franchises & Consents	-	-
4	303	Miscellaneous Intangible Plant	-	-
5		Subtotal - Intangible Plant	<u>-</u>	<u>-</u>
6		Gas Production Plant		
7		Natural Gas Production and Gathering Plant		
8	321	Asset Retirement Costs for Manufactured Gas Prod. Plts.	-	-
9	325.1	Producing Lands	-	-
10	325.2	Producing Leaseholds	-	-
11	325.3	Gas Rights	-	-
12	325.4	Rights-of-Way	-	-
13	325.5	Other Land & Land Rights	-	-
14	326	Gas Well Structures	-	-
15	327	Field Compressor Sta Structures	-	-
16	328	Field Meas & Reg Sta Structures	-	-
17	329	Other Structures	-	-
18	330	Prod Gas Wells-Well Construction	-	-
19	331	Prod Gas Wells-Well Equipment	-	-
20	332	Field Lines	-	-
21	333	Field Compressor Sta Equipment	-	-
22	334	Field Meas & Reg Sta Equipment	-	-
23	335	Drilling & Cleaning Equipment	-	-
24	336	Purification Equipment	-	-
25	337	Other Equipment	-	-
26	338	Unsuccessful Expl & Dev Costs	-	-
27	339	Asset Retirement Costs for Nat. Gas Prod. And Gath. Plt.	-	-
28		Subtotal - Production & Gathering Plant	<u>-</u>	<u>-</u>
29		Production Extraction Plant		
30	340	Land & Land Rights	-	-
31	341	Structures & Improvements	-	-
32	342	Extraction & Refining Equipment	-	-
33	343	Pipe Lines	-	-
34	344	Extracted Products Storage Equip	-	-
35	345	Compressor Equipment	-	-
36	346	Gas Meas & Reg Equipment	-	-
37	347	Other Equipment	-	-
38	348	Asset Retirement Costs for Products Extraction Plant	-	-
39		Subtotal - Products Extraction Plant	<u>-</u>	<u>-</u>
40		Mfd gas Production Plant (Submit Supplement Statement)	-	-
41		TOTAL Production Plant	<u>-</u>	<u>-</u>
42		Gas Storage and Processing Plant		
43		Underground Storage Plant		
44	350.1	Land	-	-
45	350.2	Rights-of-Way	-	-
46	351	Structures & Improvements	-	-
47	352	Wells	877	-
48	352.1	Storage Leaseholds & Rights	-	-
49	352.2	Reservoirs	-	-
50	352.3	Non-recoverable Natural Gas	-	-

AmerenCIPS
Plant Additions Pro Forma
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	CY 2009 -YTD May 2010	
			Total Additions (C)	Total Retirements (D)
Electric General Plant AI				
53	355	Measuring & Reg. Equipment	486	-
54	356	Purification Equipment	529	-
55	357	Other Equipment	-	-
56	358	Asset Retirement Costs for Underground Storage Plant	-	-
57		Subtotal - Underground Storage Plant	5,069	-
58		Other Storage Plant		
59	360	Land & Land Rights	-	-
60	361	Structures & Improvements	-	-
61	362	Gas Holders	-	-
62	363	Purification Equipment	-	-
63	363.1	Liquefaction Equipment	-	-
64	363.2	Vaporizing Equipment	-	-
65	363.3	Compressor Equipment	-	-
66	363.4	Meas & Reg Equipment	-	-
67	363.5	Other Equipment	-	-
68	363.6	Asset Retirement Costs for Other Storage Plant	-	-
69		Subtotal - Other Storage Plant	-	-

AmerenCIPS
Plant Additions Pro Forma
(\$000s)

Line No.	Account No.	Title of Plant Function	CY 2009 -YTD May 2010	
			Total Additions (C)	Total Retirements (D)
Electric General Plant AI				
70		Base Load Liquefied Natural Gas Terminating and Processing Plant		
71	364.1	Land & Land Rights	-	-
72	364.2	Structures & Improvements	-	-
73	364.3	LNG Proc Terminal Equipment	-	-
74	364.4	LNG Transportation Equipment	-	-
75	364.5	Measuring & Regulating Equipment	-	-
76	364.6	Compressor Station Equipment	-	-
77	364.7	Communications Equipment	-	-
78	364.8	Other Equipment	-	-
		Asset Retirement Costs for Baseload Liquefied Natural Gas Terminating & Processing Plant	-	-
79	364.9		-	-
80		Subtotal - Base Load Liquefied Natural Gas	-	-
81		TOTAL Natural Gas Storage and Processing Plant	5,069	-
82		Gas Transmission Plant		
83	365.1	Land & Land Rights	-	-
84	365.2	Rights-of-Way	-	-
85	366	Structures & Improvements	-	-
86	367	Mains	1,967	-
87	368	Compressor Station Equipment	-	-
88	369	Meas. & Reg. Station Equipment	-	-
89	370	Communications Equipment	-	-
90	371	Other Equipment	-	-
91	372	Asset Retirement Costs for Transmission Plant	-	-
92		Subtotal - Transmission Plant	1,967	-
93		Gas Distribution Plant		
94	374	Land & Land Rights	-	-
95	375	Structures & Improvements	-	-
96	376	Mains	-	-
97	377	Compressor Station Equipment	-	-
98	378	Meas & Reg Sta Equip-General	-	-
99	379	Meas & Reg Sta Equip-City Gate	-	-
100	380	Services	5,230	(765)
101	381	Meters	1,641	80
102	382	Meter Installations	-	-
103	383	House Regulators	-	-
104	384	House Regulator Installations	-	-
105	385	Industrial Meas & Reg Sta Equip	-	-
106	386	Other Prop on Customer Premises	-	-
107	387	Other Equipment	-	-
108	388	Asset Retirement Costs for Distribution Plant	-	-
109		Subtotal - Distribution Plant	6,871	(684)
110		Gas General Plant		
111	389	Land & Land Rights	-	-
112	390	Structures & Improvements	10	(0)
113	391	Office Furniture & Equipment	36	(2)
114	392	Transportation Equipment	-	-
115	393	Stores Equipment	-	-
116	394	Tools, Shop & Garage Equipment	251	(20)
117	395	Laboratory Equipment	-	-

AmerenCIPS
Plant Additions Pro Forma
(\$000s)

Line No.	Account No.	Title of Plant Function	CY 2009 -YTD May 2010	
			Total Additions (C)	Total Retirements (D)
				Electric General Plant AI
120	398	Miscellaneous Equipment	-	-
121	399	Other Tangible Property	-	-
122	399.1	Asset Retirement Cost for General Plant	-	-
123		Subtotal - Gas General Plant	<u>2,787</u>	<u>(272)</u>
124		Electric General Plant		
125	389	Land and Land Rights		
126	390	Structures and Improvements		
127	391	Office Furniture and Equipment		
128	392	Transportation Equipment		
129	393	Stores Equipment		
130	394	Tools, Shop and Garage Equipment		
131	395	Laboratory Equipment		
132	396	Power Operated Equipment		
133	397	Communication Equipment		
134	398	Miscellaneous Equipment		
135	399	Other Tangible Property		
136	399.1	Asset Retirement Cost for General Plant		
137		Subtotal - Electric General Plant	<u>-</u>	<u>-</u>
138		Total Gas Plant in Service	<u>\$ 16,694</u>	<u>\$ (956)</u>

Notes:

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

PURPOSE OF ADJUSTMENT

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

AmerenCIPS
Plant Additions Pro Forma
(\$000s)

Line No.	Account No.	Title of Plant Function	CY 2009 -YTD May 2010	
			Net Additions (E)	Gas Amount (F)
			Allocation to Gas	21.85%
1		Gas Intangible Plant		
2	301	Organization	\$ -	\$ -
3	302	Franchises & Consents	-	-
4	303	Miscellaneous Intangible Plant	-	-
5		Subtotal - Intangible Plant	<u>-</u>	<u>-</u>
6		Gas Production Plant		
7		Natural Gas Production and Gathering Plant		
8	321	Asset Retirement Costs for Manufactured Gas Prod. Plts.	-	-
9	325.1	Producing Lands	-	-
10	325.2	Producing Leaseholds	-	-
11	325.3	Gas Rights	-	-
12	325.4	Rights-of-Way	-	-
13	325.5	Other Land & Land Rights	-	-
14	326	Gas Well Structures	-	-
15	327	Field Compressor Sta Structures	-	-
16	328	Field Meas & Reg Sta Structures	-	-
17	329	Other Structures	-	-
18	330	Prod Gas Wells-Well Construction	-	-
19	331	Prod Gas Wells-Well Equipment	-	-
20	332	Field Lines	-	-
21	333	Field Compressor Sta Equipment	-	-
22	334	Field Meas & Reg Sta Equipment	-	-
23	335	Drilling & Cleaning Equipment	-	-
24	336	Purification Equipment	-	-
25	337	Other Equipment	-	-
26	338	Unsuccessful Expl & Dev Costs	-	-
27	339	Asset Retirement Costs for Nat. Gas Prod. And Gath. Plt.	-	-
28		Subtotal - Production & Gathering Plant	<u>-</u>	<u>-</u>
29		Production Extraction Plant		
30	340	Land & Land Rights	-	-
31	341	Structures & Improvements	-	-
32	342	Extraction & Refining Equipment	-	-
33	343	Pipe Lines	-	-
34	344	Extracted Products Storage Equip	-	-
35	345	Compressor Equipment	-	-
36	346	Gas Meas & Reg Equipment	-	-
37	347	Other Equipment	-	-
38	348	Asset Retirement Costs for Products Extraction Plant	-	-
39		Subtotal - Products Extraction Plant	<u>-</u>	<u>-</u>
40		Mfd gas Production Plant (Submit Supplement Statement)	-	-
41		TOTAL Production Plant	<u>-</u>	<u>-</u>
42		Gas Storage and Processing Plant		
43		Underground Storage Plant		
44	350.1	Land	-	-
45	350.2	Rights-of-Way	-	-
46	351	Structures & Improvements	-	-
47	352	Wells	877	877
48	352.1	Storage Leaseholds & Rights	-	-
49	352.2	Reservoirs	-	-
50	352.3	Non-recoverable Natural Gas	-	-
51	---	---	---	---

AmerenCIPS
Plant Additions Pro Forma
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	CY 2009 -YTD May 2010	
			Net Additions (E)	Gas Amount (F)
			Allocation to Gas	21.85%
53	355	Measuring & Reg. Equipment	486	486
54	356	Purification Equipment	529	529
55	357	Other Equipment	-	-
56	358	Asset Retirement Costs for Underground Storage Plant	-	-
57		Subtotal - Underground Storage Plant	5,069	5,069
58		Other Storage Plant		
59	360	Land & Land Rights	-	-
60	361	Structures & Improvements	-	-
61	362	Gas Holders	-	-
62	363	Purification Equipment	-	-
63	363.1	Liquefaction Equipment	-	-
64	363.2	Vaporizing Equipment	-	-
65	363.3	Compressor Equipment	-	-
66	363.4	Meas & Reg Equipment	-	-
67	363.5	Other Equipment	-	-
68	363.6	Asset Retirement Costs for Other Storage Plant	-	-
69		Subtotal - Other Storage Plant	-	-

AmerenCIPS
Plant Additions Pro Forma
(\$000s)

Line No.	Account No.	Title of Plant Function	CY 2009 -YTD May 2010	
			Net Additions (E)	Gas Amount (F)
			Allocation to Gas	21.85%
70		Base Load Liquefied Natural Gas Terminating and Processing Plant		
71	364.1	Land & Land Rights	-	-
72	364.2	Structures & Improvements	-	-
73	364.3	LNG Proc Terminal Equipment	-	-
74	364.4	LNG Transportation Equipment	-	-
75	364.5	Measuring & Regulating Equipment	-	-
76	364.6	Compressor Station Equipment	-	-
77	364.7	Communications Equipment	-	-
78	364.8	Other Equipment	-	-
		Asset Retirement Costs for Baseload Liquefied Natural Gas Terminating & Processing Plant	-	-
79	364.9	Processing Plant	-	-
80		Subtotal - Base Load Liquefied Natural Gas	-	-
81		TOTAL Natural Gas Storage and Processing Plant	5,069	5,069
82		Gas Transmission Plant		
83	365.1	Land & Land Rights	-	-
84	365.2	Rights-of-Way	-	-
85	366	Structures & Improvements	-	-
86	367	Mains	1,967	1,967
87	368	Compressor Station Equipment	-	-
88	369	Meas. & Reg. Station Equipment	-	-
89	370	Communications Equipment	-	-
90	371	Other Equipment	-	-
91	372	Asset Retirement Costs for Transmission Plant	-	-
92		Subtotal - Transmission Plant	1,967	1,967
93		Gas Distribution Plant		
94	374	Land & Land Rights	-	-
95	375	Structures & Improvements	-	-
96	376	Mains	-	-
97	377	Compressor Station Equipment	-	-
98	378	Meas & Reg Sta Equip-General	-	-
99	379	Meas & Reg Sta Equip-City Gate	-	-
100	380	Services	4,465	4,465
101	381	Meters	1,721	1,721
102	382	Meter Installations	-	-
103	383	House Regulators	-	-
104	384	House Regulator Installations	-	-
105	385	Industrial Meas & Reg Sta Equip	-	-
106	386	Other Prop on Customer Premises	-	-
107	387	Other Equipment	-	-
108	388	Asset Retirement Costs for Distribution Plant	-	-
109		Subtotal - Distribution Plant	6,187	6,187
110		Gas General Plant		
111	389	Land & Land Rights	-	-
112	390	Structures & Improvements	10	10
113	391	Office Furniture & Equipment	34	34
114	392	Transportation Equipment	-	-
115	393	Stores Equipment	-	-
116	394	Tools, Shop & Garage Equipment	231	231
117	395	Laboratory Equipment	-	-

AmerenCIPS
Plant Additions Pro Forma
(\$000s)

Line No.	Account No.	Title of Plant Function	CY 2009 -YTD May 2010	
			Net Additions (E)	Gas Amount (F)
			Allocation to Gas	21.85%
120	398	Miscellaneous Equipment	-	-
121	399	Other Tangible Property	-	-
122	399.1	Asset Retirement Cost for General Plant	-	-
123		Subtotal - Gas General Plant	2,515	2,515
124		Electric General Plant		
125	389	Land and Land Rights	416	91
126	390	Structures and Improvements	25	5
127	391	Office Furniture and Equipment	499	109
128	392	Transportation Equipment	4,560	996
129	393	Stores Equipment	746	163
130	394	Tools, Shop and Garage Equipment	-	-
131	395	Laboratory Equipment	-	-
132	396	Power Operated Equipment	-	-
133	397	Communication Equipment	836	183
134	398	Miscellaneous Equipment	-	-
135	399	Other Tangible Property	-	-
136	399.1	Asset Retirement Cost for General Plant	-	-
137		Subtotal - Electric General Plant	7,082	1,547
138		Total Gas Plant in Service	\$ 22,820	\$ 17,286

Notes:

Retirements for General Plant based on use of current depreciation rates since utility has ado

PURPOSE OF ADJUSTMENT

To reflect the pro forma adjustments for plant additions for the period of 2009 through May 20

AmerenCIPS
Plant Additions Pro Forma
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr Amount
1		Gas Intangible Plant				
2	301	Organization				
3	302	Franchises & Consents				
4	303	Miscellaneous Intangible Plant				
5		Subtotal - Intangible Plant				<u>\$ -</u>
6		Gas Production Plant				
7		Natural Gas Production and Gathering Plant				
8	321	Asset Retirement Costs for Manufactured Gas Prod. Plts.				
9	325.1	Producing Lands				
10	325.2	Producing Leaseholds				
11	325.3	Gas Rights				
12	325.4	Rights-of-Way				
13	325.5	Other Land & Land Rights				
14	326	Gas Well Structures				
15	327	Field Compressor Sta Structures				
16	328	Field Meas & Reg Sta Structures				
17	329	Other Structures				
18	330	Prod Gas Wells-Well Construction				
19	331	Prod Gas Wells-Well Equipment				
20	332	Field Lines				
21	333	Field Compressor Sta Equipment				
22	334	Field Meas & Reg Sta Equipment				
23	335	Drilling & Cleaning Equipment				
24	336	Purification Equipment				
25	337	Other Equipment				
26	338	Unsuccessful Expl & Dev Costs				
27	339	Asset Retirement Costs for Nat. Gas Prod. And Gath. Plt.				
28		Subtotal - Production & Gathering Plant				<u>-</u>
29		Production Extraction Plant				
30	340	Land & Land Rights				
31	341	Structures & Improvements				
32	342	Extraction & Refining Equipment				
33	343	Pipe Lines				
34	344	Extracted Products Storage Equip				
35	345	Compressor Equipment				
36	346	Gas Meas & Reg Equipment				
37	347	Other Equipment				
38	348	Asset Retirement Costs for Products Extraction Plant				
39		Subtotal - Products Extraction Plant				<u>-</u>
40		Mfd gas Production Plant (Submit Supplement Statement)				<u>-</u>
41		TOTAL Production Plant				<u>-</u>

AmerenCIPS
Plant Additions Pro Forma
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr Amount
42		Gas Storage and Processing Plant				
43		Underground Storage Plant				
44	350.1	Land				
45	350.2	Rights-of-Way				
46	351	Structures & Improvements				
47	352	Wells	1.92%	9.500%	54.750%	17
48	352.1	Storage Leaseholds & Rights				
49	352.2	Reservoirs				
50	352.3	Non-recoverable Natural Gas				
51	353	Lines	0.29%	9.500%	54.750%	2
52	354	Compressor Station Equipment	0.88%	9.500%	54.750%	23
53	355	Measuring & Reg. Equipment	2.52%	9.500%	54.750%	12
54	356	Purification Equipment	1.39%	9.500%	54.750%	7
55	357	Other Equipment				
56	358	Asset Retirement Costs for Underground Storage Plant				
57		Subtotal - Underground Storage Plant				61
58		Other Storage Plant				
59	360	Land & Land Rights				
60	361	Structures & Improvements				
61	362	Gas Holders				
62	363	Purification Equipment				
63	363.1	Liquefaction Equipment				
64	363.2	Vaporizing Equipment				
65	363.3	Compressor Equipment				
66	363.4	Meas & Reg Equipment				
67	363.5	Other Equipment				
68	363.6	Asset Retirement Costs for Other Storage Plant				
69		Subtotal - Other Storage Plant				-
70		Base Load Liquefied Natural Gas Terminating and Processing Plant				
71	364.1	Land & Land Rights				
72	364.2	Structures & Improvements				
73	364.3	LNG Proc Terminal Equipment				
74	364.4	LNG Transportation Equipment				
75	364.5	Measuring & Regulating Equipment				
76	364.6	Compressor Station Equipment				
77	364.7	Communications Equipment				
78	364.8	Other Equipment				
79	364.9	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminating & Processing Plant				
80		Subtotal - Base Load Liquefied Natural Gas				-
81		TOTAL Natural Gas Storage and Processing Plant				61

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Plant Additions Pro Forma
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr Amount
82		Gas Transmission Plant				
83	365.1	Land & Land Rights				
84	365.2	Rights-of-Way				
85	366	Structures & Improvements				
86	367	Mains	0.54%	9.500%	54.750%	11
87	368	Compressor Station Equipment				
88	369	Meas. & Reg. Station Equipment				
89	370	Communications Equipment				
90	371	Other Equipment				
91	372	Asset Retirement Costs for Transmission Plant				
92		Subtotal - Transmission Plant				<u>11</u>
93		Gas Distribution Plant				
94	374	Land & Land Rights				
95	375	Structures & Improvements				
96	376	Mains				
97	377	Compressor Station Equipment				
98	378	Meas & Reg Sta Equip-General				
99	379	Meas & Reg Sta Equip-City Gate				
100	380	Services	1.51%	9.500%	54.750%	67
101	381	Meters	2.65%	9.500%	54.750%	46
102	382	Meter Installations				
103	383	House Regulators				
104	384	House Regulator Installations				
105	385	Industrial Meas & Reg Sta Equip				
106	386	Other Prop on Customer Premises				
107	387	Other Equipment				
108	388	Asset Retirement Costs for Distribution Plant				
109		Subtotal - Distribution Plant				<u>113</u>
110		Gas General Plant				
111	389	Land & Land Rights				
112	390	Structures & Improvements	0.92%	2.564%	2.564%	-
113	391	Office Furniture & Equipment	4.98%	24.490%	62.245%	2
114	392	Transportation Equipment				
115	393	Stores Equipment				
116	394	Tools, Shop & Garage Equipment	7.78%	24.490%	62.245%	18
117	395	Laboratory Equipment				
118	396	Power Operated Equipment	9.56%	24.490%	62.245%	185
119	397	Communications Equipment	13.08%	24.490%	62.245%	39
120	398	Miscellaneous Equipment				
121	399	Other Tangible Property				
122	399.1	Asset Retirement Cost for General Plant				
123		Subtotal - Gas General Plant				<u>244</u>
124		Total Gas Plant in Service				<u>\$ 429</u>

State Income Tax Rate

Federal Income Tax Rate

AmerenCIPS
Plant Additions Pro Forma
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	State Tax Depr Amt	FedTax Depr Amt	Book/State Tax Amt Diff
1		Gas Intangible Plant			
2	301	Organization			
3	302	Franchises & Consents			
4	303	Miscellaneous Intangible Plant			
5		Subtotal - Intangible Plant	\$ -	\$ -	\$ -
6		Gas Production Plant			
7		Natural Gas Production and Gathering Plant			
8	321	Asset Retirement Costs for Manufactured Gas Prod. Plts.			
9	325.1	Producing Lands			
10	325.2	Producing Leaseholds			
11	325.3	Gas Rights			
12	325.4	Rights-of-Way			
13	325.5	Other Land & Land Rights			
14	326	Gas Well Structures			
15	327	Field Compressor Sta Structures			
16	328	Field Meas & Reg Sta Structures			
17	329	Other Structures			
18	330	Prod Gas Wells-Well Construction			
19	331	Prod Gas Wells-Well Equipment			
20	332	Field Lines			
21	333	Field Compressor Sta Equipment			
22	334	Field Meas & Reg Sta Equipment			
23	335	Drilling & Cleaning Equipment			
24	336	Purification Equipment			
25	337	Other Equipment			
26	338	Unsuccessful Expl & Dev Costs			
27	339	Asset Retirement Costs for Nat. Gas Prod. And Gath. Plt.			
28		Subtotal - Production & Gathering Plant	-	-	-
29		Production Extraction Plant			
30	340	Land & Land Rights			
31	341	Structures & Improvements			
32	342	Extraction & Refining Equipment			
33	343	Pipe Lines			
34	344	Extracted Products Storage Equip			
35	345	Compressor Equipment			
36	346	Gas Meas & Reg Equipment			
37	347	Other Equipment			
38	348	Asset Retirement Costs for Products Extraction Plant			
39		Subtotal - Products Extraction Plant	-	-	-
40		Mfd gas Production Plant (Submit Supplement Statement)			
41		TOTAL Production Plant	-	-	-

AmerenCIPS
Plant Additions Pro Forma
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	State Tax Depr Amt	FedTax Depr Amt	Book/State Tax Amt Diff
42		Gas Storage and Processing Plant			
43		Underground Storage Plant			
44	350.1	Land			
45	350.2	Rights-of-Way			
46	351	Structures & Improvements			
47	352	Wells	83	480	66
48	352.1	Storage Leaseholds & Rights			
49	352.2	Reservoirs			
50	352.3	Non-recoverable Natural Gas			
51	353	Lines	53	306	51
52	354	Compressor Station Equipment	249	1,433	226
53	355	Measuring & Reg. Equipment	46	266	34
54	356	Purification Equipment	50	290	43
55	357	Other Equipment			
56	358	Asset Retirement Costs for Underground Storage Plant			
57		Subtotal - Underground Storage Plant	481	2,775	420
58		Other Storage Plant			
59	360	Land & Land Rights			
60	361	Structures & Improvements			
61	362	Gas Holders			
62	363	Purification Equipment			
63	363.1	Liquefaction Equipment			
64	363.2	Vaporizing Equipment			
65	363.3	Compressor Equipment			
66	363.4	Meas & Reg Equipment			
67	363.5	Other Equipment			
68	363.6	Asset Retirement Costs for Other Storage Plant			
69		Subtotal - Other Storage Plant	-	-	-
70		Base Load Liquefied Natural Gas Terminaling and Processing Plant			
71	364.1	Land & Land Rights			
72	364.2	Structures & Improvements			
73	364.3	LNG Proc Terminal Equipment			
74	364.4	LNG Transportation Equipment			
75	364.5	Measuring & Regulating Equipment			
76	364.6	Compressor Station Equipment			
77	364.7	Communications Equipment			
78	364.8	Other Equipment			
79	364.9	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant			
80		Subtotal - Base Load Liquefied Natural Gas	-	-	-
81		TOTAL Natural Gas Storage and Processing Plant	481	2,775	420

AmerenCIPS
Plant Additions Pro Forma
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	State Tax Depr Amt	FedTax Depr Amt	Book/State Tax Amt Diff
82		Gas Transmission Plant			
83	365.1	Land & Land Rights			
84	365.2	Rights-of-Way			
85	366	Structures & Improvements			
86	367	Mains	187	1,077	176
87	368	Compressor Station Equipment			
88	369	Meas. & Reg. Station Equipment			
89	370	Communications Equipment			
90	371	Other Equipment			
91	372	Asset Retirement Costs for Transmission Plant			
92		Subtotal - Transmission Plant	187	1,077	176
93		Gas Distribution Plant			
94	374	Land & Land Rights			
95	375	Structures & Improvements			
96	376	Mains			
97	377	Compressor Station Equipment			
98	378	Meas & Reg Sta Equip-General			
99	379	Meas & Reg Sta Equip-City Gate			
100	380	Services	424	2,445	357
101	381	Meters	164	942	118
102	382	Meter Installations			
103	383	House Regulators			
104	384	House Regulator Installations			
105	385	Industrial Meas & Reg Sta Equip			
106	386	Other Prop on Customer Premises			
107	387	Other Equipment			
108	388	Asset Retirement Costs for Distribution Plant			
109		Subtotal - Distribution Plant	588	3,387	475
110		Gas General Plant			
111	389	Land & Land Rights			
112	390	Structures & Improvements	-	-	-
113	391	Office Furniture & Equipment	8	21	6
114	392	Transportation Equipment			
115	393	Stores Equipment			
116	394	Tools, Shop & Garage Equipment	57	144	39
117	395	Laboratory Equipment			
118	396	Power Operated Equipment	475	1,206	290
119	397	Communications Equipment	74	188	35
120	398	Miscellaneous Equipment			
121	399	Other Tangible Property			
122	399.1	Asset Retirement Cost for General Plant			
123		Subtotal - Gas General Plant	614	1,559	370
124		Total Gas Plant in Service	\$ 1,870	\$ 8,798	\$ 1,441

7.30%

35.00%

AmerenCIPS
Plant Additions Pro Forma
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Book/Fed Tax Amt Diff
1		Gas Intangible Plant	
2	301	Organization	
3	302	Franchises & Consents	
4	303	Miscellaneous Intangible Plant	
5		Subtotal - Intangible Plant	<u>\$ -</u>
6		Gas Production Plant	
7		Natural Gas Production and Gathering Plant	
8	321	Asset Retirement Costs for Manufactured Gas Prod. Plts.	
9	325.1	Producing Lands	
10	325.2	Producing Leaseholds	
11	325.3	Gas Rights	
12	325.4	Rights-of-Way	
13	325.5	Other Land & Land Rights	
14	326	Gas Well Structures	
15	327	Field Compressor Sta Structures	
16	328	Field Meas & Reg Sta Structures	
17	329	Other Structures	
18	330	Prod Gas Wells-Well Construction	
19	331	Prod Gas Wells-Well Equipment	
20	332	Field Lines	
21	333	Field Compressor Sta Equipment	
22	334	Field Meas & Reg Sta Equipment	
23	335	Drilling & Cleaning Equipment	
24	336	Purification Equipment	
25	337	Other Equipment	
26	338	Unsuccessful Expl & Dev Costs	
27	339	Asset Retirement Costs for Nat. Gas Prod. And Gath. Plt.	
28		Subtotal - Production & Gathering Plant	<u>-</u>
29		Production Extraction Plant	
30	340	Land & Land Rights	
31	341	Structures & Improvements	
32	342	Extraction & Refining Equipment	
33	343	Pipe Lines	
34	344	Extracted Products Storage Equip	
35	345	Compressor Equipment	
36	346	Gas Meas & Reg Equipment	
37	347	Other Equipment	
38	348	Asset Retirement Costs for Products Extraction Plant	
39		Subtotal - Products Extraction Plant	<u>-</u>
40		Mfd gas Production Plant (Submit Supplement Statement)	<u>-</u>
41		TOTAL Production Plant	<u>-</u>

AmerenCIPS
Plant Additions Pro Forma
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Book/Fed Tax Amt Diff
42		Gas Storage and Processing Plant	
43		Underground Storage Plant	
44	350.1	Land	
45	350.2	Rights-of-Way	
46	351	Structures & Improvements	
47	352	Wells	463
48	352.1	Storage Leaseholds & Rights	
49	352.2	Reservoirs	
50	352.3	Non-recoverable Natural Gas	
51	353	Lines	304
52	354	Compressor Station Equipment	1,410
53	355	Measuring & Reg. Equipment	254
54	356	Purification Equipment	283
55	357	Other Equipment	
56	358	Asset Retirement Costs for Underground Storage Plant	
57		Subtotal - Underground Storage Plant	<u><u>2,714</u></u>
58		Other Storage Plant	
59	360	Land & Land Rights	
60	361	Structures & Improvements	
61	362	Gas Holders	
62	363	Purification Equipment	
63	363.1	Liquefaction Equipment	
64	363.2	Vaporizing Equipment	
65	363.3	Compressor Equipment	
66	363.4	Meas & Reg Equipment	
67	363.5	Other Equipment	
68	363.6	Asset Retirement Costs for Other Storage Plant	
69		Subtotal - Other Storage Plant	<u><u>-</u></u>
		Base Load Liquefied Natural Gas Terminaling and Processing Plant	
70			
71	364.1	Land & Land Rights	
72	364.2	Structures & Improvements	
73	364.3	LNG Proc Terminal Equipment	
74	364.4	LNG Transportation Equipment	
75	364.5	Measuring & Regulating Equipment	
76	364.6	Compressor Station Equipment	
77	364.7	Communications Equipment	
78	364.8	Other Equipment	
		Asset Retirement Costs for Baseload Liquefied Natural Gas	
79	364.9	Terminaling & Processing Plant	
80		Subtotal - Base Load Liquefied Natural Gas	<u><u>-</u></u>
81		TOTAL Natural Gas Storage and Processing Plant	<u><u>2,714</u></u>

AmerenCIPS
Plant Additions Pro Forma
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Book/Fed Tax Amt Diff
82		Gas Transmission Plant	
83	365.1	Land & Land Rights	
84	365.2	Rights-of-Way	
85	366	Structures & Improvements	
86	367	Mains	1,066
87	368	Compressor Station Equipment	
88	369	Meas. & Reg. Station Equipment	
89	370	Communications Equipment	
90	371	Other Equipment	
91	372	Asset Retirement Costs for Transmission Plant	
92		Subtotal - Transmission Plant	<u>1,066</u>
93		Gas Distribution Plant	
94	374	Land & Land Rights	
95	375	Structures & Improvements	
96	376	Mains	
97	377	Compressor Station Equipment	
98	378	Meas & Reg Sta Equip-General	
99	379	Meas & Reg Sta Equip-City Gate	
100	380	Services	2,378
101	381	Meters	896
102	382	Meter Installations	
103	383	House Regulators	
104	384	House Regulator Installations	
105	385	Industrial Meas & Reg Sta Equip	
106	386	Other Prop on Customer Premises	
107	387	Other Equipment	
108	388	Asset Retirement Costs for Distribution Plant	
109		Subtotal - Distribution Plant	<u>3,274</u>
110		Gas General Plant	
111	389	Land & Land Rights	
112	390	Structures & Improvements	-
113	391	Office Furniture & Equipment	19
114	392	Transportation Equipment	
115	393	Stores Equipment	
116	394	Tools, Shop & Garage Equipment	126
117	395	Laboratory Equipment	
118	396	Power Operated Equipment	1,021
119	397	Communications Equipment	149
120	398	Miscellaneous Equipment	
121	399	Other Tangible Property	
122	399.1	Asset Retirement Cost for General Plant	
123		Subtotal - Gas General Plant	<u>1,315</u>
124		Total Gas Plant in Service	<u>\$ 8,369</u>
			<u>105</u>
			<u>2,892</u>

AmerenCIPS
Plant Additions Pro Forma
 As of December 31, 2008
 (\$000s)

Line No.	Description (A)	Ratio (B)	Adjustment (C)
1	Pro Forma Retirements-Transmission Plant		\$ -
2	Pro Forma Retirements-Distribution Plant		(684)
3	Pro Forma Retirements-General Plant		(272)
4			<u>(956)</u>
5	Ratio of Cost of Removal to Retirements	3.58%	
6	Adjustment for Cost of Removal - Distribution Plant		(34)
7	Ratio of Salvage to Retirements	-8.60%	
8	Adjustment for Salvage		82
9	Pro Forma Retirements - Gas Portion of Electric General Plant		(69)

PURPOSE OF ADJUSTMENT

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

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(\$000s)

Line No.	Account No.	Title of Plant Function	CY 2009 -YTD May 2010			Line No.	Account No.
			Total Additions (C)	Total Retirements (D)	Net Additions (E)		
1		Gas Intangible Plant				1	
2	301	Organization	\$ -	\$ -	\$ -	2	301
3	302	Franchises & Consents	-	-	-	3	302
4	303	Miscellaneous Intangible Plant	-	-	-	4	303
5		Subtotal - Intangible Plant	<u>-</u>	<u>-</u>	<u>-</u>	5	
6		Gas Production Plant				6	
7		Natural Gas Production and Gathering Plant				7	
8	321	Asset Retirement Costs for Manufactured Gas Prod. Plts.	-	-	-	8	321
9	325.1	Producing Lands	-	-	-	9	325.1
10	325.2	Producing Leaseholds	-	-	-	10	325.2
11	325.3	Gas Rights	-	-	-	11	325.3
12	325.4	Rights-of-Way	-	-	-	12	325.4
13	325.5	Other Land & Land Rights	-	-	-	13	325.5
14	326	Gas Well Structures	-	-	-	14	326
15	327	Field Compressor Sta Structures	-	-	-	15	327
16	328	Field Meas & Reg Sta Structures	-	-	-	16	328
17	329	Other Structures	-	-	-	17	329
18	330	Prod Gas Wells-Well Construction	-	-	-	18	330
19	331	Prod Gas Wells-Well Equipment	-	-	-	19	331
20	332	Field Lines	-	-	-	20	332
21	333	Field Compressor Sta Equipment	-	-	-	21	333
22	334	Field Meas & Reg Sta Equipment	-	-	-	22	334
23	335	Drilling & Cleaning Equipment	-	-	-	23	335
24	336	Purification Equipment	-	-	-	24	336
25	337	Other Equipment	-	-	-	25	337
26	338	Unsuccessful Expl & Dev Costs	-	-	-	26	338
27	339	Asset Retirement Costs for Nat. Gas Prod. And Gath. Plt.	-	-	-	27	339
28		Subtotal - Production & Gathering Plant	<u>-</u>	<u>-</u>	<u>-</u>	28	
29		Production Extraction Plant				29	
30	340	Land & Land Rights	-	-	-	30	340
31	341	Structures & Improvements	-	-	-	31	341
32	342	Extraction & Refining Equipment	-	-	-	32	342
33	343	Pipe Lines	-	-	-	33	343
34	344	Extracted Products Storage Equip	-	-	-	34	344
35	345	Compressor Equipment	-	-	-	35	345
36	346	Gas Meas & Reg Equipment	-	-	-	36	346
37	347	Other Equipment	-	-	-	37	347
38	348	Asset Retirement Costs for Nat. Gas Prod. And Gath. Plt.	-	-	-	38	348

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Line No.	Account No.	Title of Plant Function	CY 2009 -YTD May 2010			Line No.	Account No.
			Total Additions (C)	Total Retirements (D)	Net Additions (E)		
39		Subtotal - Products Extraction Plant	-	-	-	39	
40		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	40	
41		TOTAL Production Plant	-	-	-	41	
42		Gas Storage and Processing Plant				42	
43		Underground Storage Plant				43	
44	350.1	Land	-	-	-	44	350.1
45	350.2	Rights-of-Way	-	-	-	45	350.2
46	351	Structures & Improvements	-	-	-	46	351
47	352	Wells	877	-	877	47	352
48	352.1	Storage Leaseholds & Rights	-	-	-	48	352.1
49	352.2	Reservoirs	-	-	-	49	352.2
50	352.3	Non-recoverable Natural Gas	-	-	-	50	352.3
51	353	Lines	559	-	559	51	353
52	354	Compressor Station Equipment	2,618	-	2,618	52	354
53	355	Measuring & Reg. Equipment	486	-	486	53	355
54	356	Purification Equipment	529	-	529	54	356
55	357	Other Equipment	-	-	-	55	357
56	358	Asset Retirement Costs for Underground Storage Plant	-	-	-	56	358
57		Subtotal - Underground Storage Plant	5,069	-	5,069	57	
58		Other Storage Plant				58	
59	360	Land & Land Rights	-	-	-	59	360
60	361	Structures & Improvements	-	-	-	60	361
61	362	Gas Holders	-	-	-	61	362
62	363	Purification Equipment	-	-	-	62	363
63	363.1	Liquefaction Equipment	-	-	-	63	363.1
64	363.2	Vaporizing Equipment	-	-	-	64	363.2
65	363.3	Compressor Equipment	-	-	-	65	363.3
66	363.4	Meas & Reg Equipment	-	-	-	66	363.4
67	363.5	Other Equipment	-	-	-	67	363.5
68	363.6	Asset Retirement Costs for Other Storage Plant	-	-	-	68	363.6
69		Subtotal - Other Storage Plant	-	-	-	69	

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Line No.	Account No.	Title of Plant Function	CY 2009 -YTD May 2010			Line No.	Account No.
			Total Additions (C)	Total Retirements (D)	Net Additions (E)		
		Base Load Liquefied Natural Gas Terminaling and Processing Plant					
70						70	
71	364.1	Land & Land Rights	-	-	-	71	364.1
72	364.2	Structures & Improvements	-	-	-	72	364.2
73	364.3	LNG Proc Terminal Equipment	-	-	-	73	364.3
74	364.4	LNG Transportation Equipment	-	-	-	74	364.4
75	364.5	Measuring & Regulating Equipment	-	-	-	75	364.5
76	364.6	Compressor Station Equipment	-	-	-	76	364.6
77	364.7	Communications Equipment	-	-	-	77	364.7
78	364.8	Other Equipment	-	-	-	78	364.8
		Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant	-	-	-	79	364.9
79	364.9		-	-	-	79	364.9
80		Subtotal - Base Load Liquefied Natural Gas	-	-	-	80	
81		TOTAL Natural Gas Storage and Processing Plant	5,069	-	5,069	81	
		Gas Transmission Plant					
82						82	
83	365.1	Land & Land Rights	-	-	-	83	365.1
84	365.2	Rights-of-Way	-	-	-	84	365.2
85	366	Structures & Improvements	-	-	-	85	366
86	367	Mains	1,967	-	1,967	86	367
87	368	Compressor Station Equipment	-	-	-	87	368
88	369	Meas. & Reg. Station Equipment	-	-	-	88	369
89	370	Communications Equipment	-	-	-	89	370
90	371	Other Equipment	-	-	-	90	371
91	372	Asset Retirement Costs for Transmission Plant	-	-	-	91	372
92		Subtotal - Transmission Plant	1,967	-	1,967	92	
		Gas Distribution Plant					
93						93	
94	374	Land & Land Rights	-	-	-	94	374
95	375	Structures & Improvements	-	-	-	95	375
96	376	Mains	-	-	-	96	376
97	377	Compressor Station Equipment	-	-	-	97	377
98	378	Meas & Reg Sta Equip-General	-	-	-	98	378
99	379	Meas & Reg Sta Equip-City Gate	-	-	-	99	379
100	380	Services	5,230	(765)	4,465	100	380
101	381	Meters	1,641	80	1,721	101	381
102	382	Meter Installations	-	-	-	102	382
103	383	House Regulators	-	-	-	103	383
104	384	House Regulator Installations	-	-	-	104	384
105	385	Industrial Meas & Reg Sta Equip	-	-	-	105	385

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Line No.	Account No.	Title of Plant Function	CY 2009 -YTD May 2010			Line No.	Account No.
			Total Additions (C)	Total Retirements (D)	Net Additions (E)		
107	387	Other Equipment	-	-	-	107	387
108	388	Asset Retirement Costs for Distribution Plant	-	-	-	108	388
109		Subtotal - Distribution Plant	6,871	(684)	6,187	109	
110		Gas General Plant				110	
111	389	Land & Land Rights	-	-	-	111	389
112	390	Structures & Improvements	10	(0)	10	112	390
113	391	Office Furniture & Equipment	36	(2)	34	113	391
114	392	Transportation Equipment	-	-	-	114	392
115	393	Stores Equipment	-	-	-	115	393
116	394	Tools, Shop & Garage Equipment	251	(20)	231	116	394
117	395	Laboratory Equipment	-	-	-	117	395
118	396	Power Operated Equipment	2,143	(205)	1,938	118	396
119	397	Communications Equipment	347	(45)	302	119	397
120	398	Miscellaneous Equipment	-	-	-	120	398
121	399	Other Tangible Property	-	-	-	121	399
122	399.1	Asset Retirement Cost for General Plant	-	-	-	122	399.1
123		Subtotal - Gas General Plant	2,787	(272)	2,515	123	
124		Total Gas Plant in Service	\$ 16,694	\$ (956)	\$ 15,738	124	

Notes:

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

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Line No.	Account No.	Title of Plant Function	Title of Plant Function	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate
	(A)	(B)	(B)			
1		Gas Intangible Plant	Gas Intangible Plant			
2	301	Organization	Organization			
3	302	Franchises & Consents	Franchises & Consents			
4	303	Miscellaneous Intangible Plant	Miscellaneous Intangible Plant			
5		Subtotal - Intangible Plant	Subtotal - Intangible Plant			
6		Gas Production Plant	Gas Production Plant			
7		Natural Gas Production and Gathering Plant	Natural Gas Production and Gathering Plant			
8	321	Asset Retirement Costs for Manufactured Gas Prod. Plts.	Asset Retirement Costs for Manufactured Gas Prod. Plts.			
9	325.1	Producing Lands	Producing Lands			
10	325.2	Producing Leaseholds	Producing Leaseholds			
11	325.3	Gas Rights	Gas Rights			
12	325.4	Rights-of-Way	Rights-of-Way			
13	325.5	Other Land & Land Rights	Other Land & Land Rights			
14	326	Gas Well Structures	Gas Well Structures			
15	327	Field Compressor Sta Structures	Field Compressor Sta Structures			
16	328	Field Meas & Reg Sta Structures	Field Meas & Reg Sta Structures			
17	329	Other Structures	Other Structures			
18	330	Prod Gas Wells-Well Construction	Prod Gas Wells-Well Construction			
19	331	Prod Gas Wells-Well Equipment	Prod Gas Wells-Well Equipment			
20	332	Field Lines	Field Lines			
21	333	Field Compressor Sta Equipment	Field Compressor Sta Equipment			
22	334	Field Meas & Reg Sta Equipment	Field Meas & Reg Sta Equipment			
23	335	Drilling & Cleaning Equipment	Drilling & Cleaning Equipment			
24	336	Purification Equipment	Purification Equipment			
25	337	Other Equipment	Other Equipment			
26	338	Unsuccessful Expl & Dev Costs	Unsuccessful Expl & Dev Costs			
27	339	Asset Retirement Costs for Nat. Gas Prod. And Gath. Plt.	Asset Retirement Costs for Nat. Gas Prod. And Gath. Plt.			
28		Subtotal - Production & Gathering Plant	Subtotal - Production & Gathering Plant			
29		Production Extraction Plant	Production Extraction Plant			
30	340	Land & Land Rights	Land & Land Rights			
31	341	Structures & Improvements	Structures & Improvements			
32	342	Extraction & Refining Equipment	Extraction & Refining Equipment			
33	343	Pipe Lines	Pipe Lines			
34	344	Extracted Products Storage Equip	Extracted Products Storage Equip			
35	345	Compressor Equipment	Compressor Equipment			
36	346	Gas Meas & Reg Equipment	Gas Meas & Reg Equipment			
37	347	Other Equipment	Other Equipment			
38	348	Asset Retirement Costs for Production Extraction Plant	Asset Retirement Costs for Production Extraction Plant			

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Line No.	Account No.	Title of Plant Function (B)	Title of Plant Function (B)	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate
39		Subtotal - Products Extraction Plant	Subtotal - Products Extraction Plant			
40		Mfd gas Production Plant (Submit Supplement Statement)	Mfd gas Production Plant (Submit Supplement Statement)			
41		TOTAL Production Plant	TOTAL Production Plant			
42		Gas Storage and Processing Plant	Gas Storage and Processing Plant			
43		Underground Storage Plant	Underground Storage Plant			
44	350.1	Land	Land			
45	350.2	Rights-of-Way	Rights-of-Way			
46	351	Structures & Improvements	Structures & Improvements			
47	352	Wells	Wells	1.92%	9.500%	54.750%
48	352.1	Storage Leaseholds & Rights	Storage Leaseholds & Rights			
49	352.2	Reservoirs	Reservoirs			
50	352.3	Non-recoverable Natural Gas	Non-recoverable Natural Gas			
51	353	Lines	Lines	0.29%	9.500%	54.750%
52	354	Compressor Station Equipment	Compressor Station Equipment	0.88%	9.500%	54.750%
53	355	Measuring & Reg. Equipment	Measuring & Reg. Equipment	2.52%	9.500%	54.750%
54	356	Purification Equipment	Purification Equipment	1.39%	9.500%	54.750%
55	357	Other Equipment	Other Equipment			
56	358	Asset Retirement Costs for Underground Storage Plant	Asset Retirement Costs for Underground Storage Plant			
57		Subtotal - Underground Storage Plant	Subtotal - Underground Storage Plant			
58		Other Storage Plant	Other Storage Plant			
59	360	Land & Land Rights	Land & Land Rights			
60	361	Structures & Improvements	Structures & Improvements			
61	362	Gas Holders	Gas Holders			
62	363	Purification Equipment	Purification Equipment			
63	363.1	Liquefaction Equipment	Liquefaction Equipment			
64	363.2	Vaporizing Equipment	Vaporizing Equipment			
65	363.3	Compressor Equipment	Compressor Equipment			
66	363.4	Meas & Reg Equipment	Meas & Reg Equipment			
67	363.5	Other Equipment	Other Equipment			
68	363.6	Asset Retirement Costs for Other Storage Plant	Asset Retirement Costs for Other Storage Plant			
69		Subtotal - Other Storage Plant	Subtotal - Other Storage Plant			

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Line No.	Account No.	Title of Plant Function	Title of Plant Function	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate
(A)	(A)	(B)	(B)			
		Base Load Liquefied Natural Gas Terminaling and Processing Plant	Base Load Liquefied Natural Gas Terminaling and Processing Plant			
70						
71	364.1	Land & Land Rights	Land & Land Rights			
72	364.2	Structures & Improvements	Structures & Improvements			
73	364.3	LNG Proc Terminal Equipment	LNG Proc Terminal Equipment			
74	364.4	LNG Transportation Equipment	LNG Transportation Equipment			
75	364.5	Measuring & Regulating Equipment	Measuring & Regulating Equipment			
76	364.6	Compressor Station Equipment	Compressor Station Equipment			
77	364.7	Communications Equipment	Communications Equipment			
78	364.8	Other Equipment	Other Equipment			
		Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant			
79	364.9					
80		Subtotal - Base Load Liquefied Natural Gas	Subtotal - Base Load Liquefied Natural Gas			
81		TOTAL Natural Gas Storage and Processing Plant	TOTAL Natural Gas Storage and Processing Plant			
82		Gas Transmission Plant	Gas Transmission Plant			
83	365.1	Land & Land Rights	Land & Land Rights			
84	365.2	Rights-of-Way	Rights-of-Way			
85	366	Structures & Improvements	Structures & Improvements			
86	367	Mains	Mains	0.54%	9.500%	54.750%
87	368	Compressor Station Equipment	Compressor Station Equipment			
88	369	Meas. & Reg. Station Equipment	Meas. & Reg. Station Equipment			
89	370	Communications Equipment	Communications Equipment			
90	371	Other Equipment	Other Equipment			
91	372	Asset Retirement Costs for Transmission Plant	Asset Retirement Costs for Transmission Plant			
92		Subtotal - Transmission Plant	Subtotal - Transmission Plant			
93		Gas Distribution Plant	Gas Distribution Plant			
94	374	Land & Land Rights	Land & Land Rights			
95	375	Structures & Improvements	Structures & Improvements			
96	376	Mains	Mains			
97	377	Compressor Station Equipment	Compressor Station Equipment			
98	378	Meas & Reg Sta Equip-General	Meas & Reg Sta Equip-General			
99	379	Meas & Reg Sta Equip-City Gate	Meas & Reg Sta Equip-City Gate			
100	380	Services	Services	1.51%	9.500%	54.750%
101	381	Meters	Meters	2.65%	9.500%	54.750%
102	382	Meter Installations	Meter Installations			
103	383	House Regulators	House Regulators			
104	384	House Regulator Installations	House Regulator Installations			
105	385	Industrial Meas & Reg Sta Equip	Industrial Meas & Reg Sta Equip			

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Line No.	Account No. (A)	Title of Plant Function (B)	Title of Plant Function (B)	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate
107	387	Other Equipment	Other Equipment			
108	388	Asset Retirement Costs for Distribution Plant	Asset Retirement Costs for Distribution Plant			
109		Subtotal - Distribution Plant	Subtotal - Distribution Plant			
110		Gas General Plant	Gas General Plant			
111	389	Land & Land Rights	Land & Land Rights			
112	390	Structures & Improvements	Structures & Improvements	0.92%	2.564%	2.564%
113	391	Office Furniture & Equipment	Office Furniture & Equipment	4.98%	24.490%	62.245%
114	392	Transportation Equipment	Transportation Equipment			
115	393	Stores Equipment	Stores Equipment			
116	394	Tools, Shop & Garage Equipment	Tools, Shop & Garage Equipment	7.78%	24.490%	62.245%
117	395	Laboratory Equipment	Laboratory Equipment			
118	396	Power Operated Equipment	Power Operated Equipment	9.56%	24.490%	62.245%
119	397	Communications Equipment	Communications Equipment	13.08%	24.490%	62.245%
120	398	Miscellaneous Equipment	Miscellaneous Equipment			
121	399	Other Tangible Property	Other Tangible Property			
122	399.1	Asset Retirement Cost for General Plant	Asset Retirement Cost for General Plant			
123		Subtotal - Gas General Plant	Subtotal - Gas General Plant			
124		Total Gas Plant in Service	Total Gas Plant in Service			

Notes:

Retirements for General Plant based on use of current depreciation rates since utility

State Income Tax Rate

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Line No.	Account No.	Title of Plant Function	Book Depr Amount	State Tax Depr Amt	FedTax Depr Amt	Book/State Tax Amt Diff	Book/Fed Tax Amt Diff
	(A)	(B)					
1		Gas Intangible Plant					
2	301	Organization					
3	302	Franchises & Consents					
4	303	Miscellaneous Intangible Plant					
5		Subtotal - Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
6		Gas Production Plant					
7		Natural Gas Production and Gathering Plant					
8	321	Asset Retirement Costs for Manufactured Gas Prod. Plts.					
9	325.1	Producing Lands					
10	325.2	Producing Leaseholds					
11	325.3	Gas Rights					
12	325.4	Rights-of-Way					
13	325.5	Other Land & Land Rights					
14	326	Gas Well Structures					
15	327	Field Compressor Sta Structures					
16	328	Field Meas & Reg Sta Structures					
17	329	Other Structures					
18	330	Prod Gas Wells-Well Construction					
19	331	Prod Gas Wells-Well Equipment					
20	332	Field Lines					
21	333	Field Compressor Sta Equipment					
22	334	Field Meas & Reg Sta Equipment					
23	335	Drilling & Cleaning Equipment					
24	336	Purification Equipment					
25	337	Other Equipment					
26	338	Unsuccessful Expl & Dev Costs					
27	339	Asset Retirement Costs for Nat. Gas Prod. And Gath. Plt.					
28		Subtotal - Production & Gathering Plant	-	-	-	-	-
29		Production Extraction Plant					
30	340	Land & Land Rights					
31	341	Structures & Improvements					
32	342	Extraction & Refining Equipment					
33	343	Pipe Lines					
34	344	Extracted Products Storage Equip					
35	345	Compressor Equipment					
36	346	Gas Meas & Reg Equipment					
37	347	Other Equipment					
38	348	Asset Retirement Costs for Nat. Gas Prod. And Gath. Plt.					

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Line No.	Account No.	Title of Plant Function	Book Depr Amount	State Tax Depr Amt	FedTax Depr Amt	Book/State Tax Amt Diff	Book/Fed Tax Amt Diff
	(A)	(B)					
39		Subtotal - Products Extraction Plant	-	-	-	-	-
40		Mfd gas Production Plant (Submit Supplement Statement)					
41		TOTAL Production Plant	-	-	-	-	-
42		Gas Storage and Processing Plant					
43		Underground Storage Plant					
44	350.1	Land					
45	350.2	Rights-of-Way					
46	351	Structures & Improvements					
47	352	Wells	17	83	480	66	463
48	352.1	Storage Leaseholds & Rights					
49	352.2	Reservoirs					
50	352.3	Non-recoverable Natural Gas					
51	353	Lines	2	53	306	51	304
52	354	Compressor Station Equipment	23	249	1,433	226	1,410
53	355	Measuring & Reg. Equipment	12	46	266	34	254
54	356	Purification Equipment	7	50	290	43	283
55	357	Other Equipment					
56	358	Asset Retirement Costs for Underground Storage Plant					
57		Subtotal - Underground Storage Plant	61	481	2,775	420	2,714
58		Other Storage Plant					
59	360	Land & Land Rights					
60	361	Structures & Improvements					
61	362	Gas Holders					
62	363	Purification Equipment					
63	363.1	Liquefaction Equipment					
64	363.2	Vaporizing Equipment					
65	363.3	Compressor Equipment					
66	363.4	Meas & Reg Equipment					
67	363.5	Other Equipment					
68	363.6	Asset Retirement Costs for Other Storage Plant					
69		Subtotal - Other Storage Plant	-	-	-	-	-

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Line No.	Account No.	Title of Plant Function	Book Depr Amount	State Tax Depr Amt	FedTax Depr Amt	Book/State Tax Amt Diff	Book/Fed Tax Amt Diff
(A)	(B)	(B)					
		Base Load Liquefied Natural Gas Terminaling and Processing Plant					
70							
71	364.1	Land & Land Rights					
72	364.2	Structures & Improvements					
73	364.3	LNG Proc Terminal Equipment					
74	364.4	LNG Transportation Equipment					
75	364.5	Measuring & Regulating Equipment					
76	364.6	Compressor Station Equipment					
77	364.7	Communications Equipment					
78	364.8	Other Equipment					
		Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant					
79	364.9						
80		Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-
81		TOTAL Natural Gas Storage and Processing Plant	61	481	2,775	420	2,714
		Gas Transmission Plant					
82							
83	365.1	Land & Land Rights					
84	365.2	Rights-of-Way					
85	366	Structures & Improvements					
86	367	Mains	11	187	1,077	176	1,066
87	368	Compressor Station Equipment					
88	369	Meas. & Reg. Station Equipment					
89	370	Communications Equipment					
90	371	Other Equipment					
91	372	Asset Retirement Costs for Transmission Plant					
92		Subtotal - Transmission Plant	11	187	1,077	176	1,066
		Gas Distribution Plant					
93							
94	374	Land & Land Rights					
95	375	Structures & Improvements					
96	376	Mains					
97	377	Compressor Station Equipment					
98	378	Meas & Reg Sta Equip-General					
99	379	Meas & Reg Sta Equip-City Gate					
100	380	Services	67	424	2,445	357	2,378
101	381	Meters	46	164	942	118	896
102	382	Meter Installations					
103	383	House Regulators					
104	384	House Regulator Installations					
105	385	Industrial Meas & Reg Sta Equip					

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Line No.	Account No. (A)	Title of Plant Function (B)	Book Depr Amount	State Tax Depr Amt	FedTax Depr Amt	Book/State Tax Amt Diff	Book/Fed Tax Amt Diff
107	387	Other Equipment					
108	388	Asset Retirement Costs for Distribution Plant					
109		Subtotal - Distribution Plant	113	588	3,387	475	3,274
110		Gas General Plant					
111	389	Land & Land Rights	-	-	-	-	-
112	390	Structures & Improvements					
113	391	Office Furniture & Equipment	2	8	21	6	19
114	392	Transportation Equipment					
115	393	Stores Equipment					
116	394	Tools, Shop & Garage Equipment	18	57	144	39	126
117	395	Laboratory Equipment					
118	396	Power Operated Equipment	185	475	1,206	290	1,021
119	397	Communications Equipment	39	74	188	35	149
120	398	Miscellaneous Equipment					
121	399	Other Tangible Property					
122	399.1	Asset Retirement Cost for General Plant					
123		Subtotal - Gas General Plant	244	614	1,559	370	1,315
124		Total Gas Plant in Service	\$ 429	\$ 1,870	\$ 8,798	\$ 1,441	\$ 8,369

Notes:

Retirements for General Plant based on use of current depreciation rates since utility

7.30%

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(\$000s)

Line No.	Account No.	Title of Plant Function	Additions (\$000)	
			2009-YTD May 2010 Blankets	2009-YTD May 2010 Projects
	(A)	(B)	(C)	(D)
Gas Intangible Plant				
1	301	Organization	\$ -	\$ -
2	302	Franchises and Consents	-	-
3	303	Miscellaneous Intangible Plant	-	-
4		SubTotal Gas Intangible Plant	<u>-</u>	<u>-</u>
Gas Production Plant				
Natural Gas Production and Gathering Plant				
5	321	Asset Retirement Costs for Manufactured gas Production Plants	-	-
6	325.1	Producing Lands	-	-
7	325.2	Producing Leaseholds	-	-
8	325.3	Gas Rights	-	-
9	325.4	Rights-of-Way	-	-
10	325.5	Other Land and Land Rights	-	-
11	326	Gas Well Structures	-	-
12	327	Field Compressor Station Structure	-	-
13	328	Field Measure and Reg. Station Structure	-	-
14	329	other Structures	-	-
15	330	Producing Gas Wells - Wells Construction	-	-
16	331	Producing Gas Wells - Wells Equipment	-	-
17	332	Field Lines	-	-
18	333	Field Compressor Station Equipment	-	-
19	334	Field Measure and Reg. Station Equipment	-	-
20	335	Drilling and Cleaning Equipment	-	-
21	336	Purification Equipment	-	-
22	337	Other Equipment	-	-
23	338	Unsuccessful Exploration & Development Costs	-	-
24	339	Asset Retirement Costs for Natural Gas Production and Gathering Plant	-	-
25		Subtotal - Production and Gathering Plant	<u>-</u>	<u>-</u>
Production Extraction Plant				
26	340	Land and Land Rights	-	-
27	341	Structures and Improvements	-	-
28	342	Extraction and Refining Equipment	-	-
29	343	Pipe Lines	-	-
30	344	Extracted Products Storage Equipment	-	-
31	345	Compressor Equipment	-	-
32	346	Gas Measuring and Regulatory Equipment	-	-
33	347	Other Equipment	-	-
34	348	Asset Retirement Costs for Production Extraction Plant	-	-
35		Subtotal - Products Extraction Plant	<u>-</u>	<u>-</u>
36		Mfd gas Production Plant (Submit Supplement Statement)	-	-
37		SubTotal Gas Production Plant	<u>-</u>	<u>-</u>
Natural Gas Storage and Processing Plant				
Underground Storage Plant				
38	350.1	Land	-	-
39	350.2	Rights-of-Way	-	-
40	351	Structures and Improvements	-	-
41	352	Wells	877	-
42	352.1	Storage Leaseholds and Rights	-	-
43	352.2	Reservoirs	-	-
44	352.3	Non-recoverable Natural Gas	-	-
45	352	Lines	-	550

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Line No.	Account No. (A)	Title of Plant Function (B)	Additions (\$000)	
			2009-YTD May 2010 Blankets (C)	2009-YTD May 2010 Projects (D)
47	355	Measuring and Regulatory Equipment	-	486
48	356	Purification Equipment	-	529
49	357	Other Equipment	-	-
50	358	Asset Retirement Costs for Underground Storage Plant	-	-
51		Subtotal - Underground Storage Plant	<u>877</u>	<u>4,192</u>
		Other Storage Plant		
52	360	Land and Land Rights	-	-
53	361	Structures and Improvements	-	-
54	362	Gas Holders	-	-
55	363	Purification Equipment	-	-
56	363.1	Liquefaction Equipment	-	-
57	363.2	Vaporizing Equipment	-	-
58	363.3	Compressor Equipment	-	-
59	363.4	Measuring and Regulating Equipment	-	-
60	363.5	Other Equipment	-	-
61	363.6	Asset Retirement Costs for Other Storage Plant	-	-
62		Subtotal - Other Storage Plant	<u>-</u>	<u>-</u>

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Line No.	Account No. (A)	Title of Plant Function (B)	Additions (\$000)	
			2009-YTD May 2010 Blankets (C)	2009-YTD May 2010 Projects (D)
Base Load Liquefied Natural Gas Terminating and Processing Plant				
63	364.1	Land and Land Rights	-	-
64	364.2	Structures and Improvements	-	-
65	364.3	LNG Processing Terminal Equipment	-	-
66	364.4	LNG Transportation Equipment	-	-
67	364.5	Measuring and Regulating Equipment	-	-
68	364.6	Compressor Station Equipment	-	-
69	364.7	Communications Equipment	-	-
70	364.8	Other Equipment	-	-
71	364.9	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminating & Processing Plant	-	-
72		Subtotal - Base Load Liquefied Natural Gas	-	-
73		SubTotal Gas Storage and Processing Plant	-	-
Transmission Plant				
74	365.1	Land and Land Rights	-	-
75	365.2	Rights of Way	-	-
76	366	Structures and Improvements	-	-
77	367	Mains	-	1,967
78	368	Compressor Station Equipment	-	-
79	369	Measuring and Regulating Station Equipment	-	-
80	370	Communications Equipment	-	-
81	371	Other Equipment	-	-
82	372	Asset Retirement Costs for Transmission Plant	-	-
83		SubTotal Gas Transmission Plant	-	1,967
Distribution Plant				
84	374	Land and Land Rights	-	-
85	375	Structures and Improvements	-	-
86	376	Mains	-	-
87	377	Compressor Station Equipment	-	-
88	378	Measuring and Regulating Station Equipment - General	-	-
89	379	Measuring and Regulating Station Equipment - City Gate	-	-
90	380	Services	4,215	1,015
91	381	Meters	1,641	-
92	382	Meter Installations	-	-
93	383	House Regulators	-	-
94	384	House Regulator Installations	-	-
95	385	Industrial Meas. And Reg. Station Equipment	-	-
95	386	Other Property on Customers' Premises	-	-
96	387	Other Equipment	-	-
97	388	Asset Retirement Costs for Distribution Plant	-	-
98		SubTotal Gas Distribution Plant	5,856	1,015
Gas General Plant				
99	389	Land and Land Rights	-	-
100	390	Structures and Improvements	10	-
101	391	Office Furniture and Equipment	36	-
102	392	Transportation	-	-
103	393	Stores Equipment	-	-
104	394	Tools, Shop and Garage Equipment	251	-
105	395	Laboratory Equipment	-	-
106	396	Power Operated Equipment	-	2,143
107	397	Communication Equipment	247	-

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Line No.	Account No. (A)	Title of Plant Function (B)	Additions (\$000)	
			2009-YTD May 2010 Blankets (C)	2009-YTD May 2010 Projects (D)
109	399	Other Tangible Property	-	-
110	399.1	Asset Retirement Cost for General Plant	-	-
			-	-
111		SubTotal Gas General Plant	<u>644</u>	<u>2,143</u>
		Electric General Plant		
112	389	Land and Land Rights	416	-
113	390	Structures and Improvements	25	-
114	391	Office Furniture and Equipment	529	-
115	392	Transportation Equipment	144	4,564
116	393	Stores Equipment	823	-
117	394	Tools, Shop and Garage Equipment	-	-
118	395	Laboratory Equipment	-	-
119	396	Power Operated Equipment	-	-
120	397	Communication Equipment	605	290
121	398	Miscellaneous Equipment	-	-
122	399	Other Tangible Property	-	-
123	399.1	Asset Retirement Cost for General Plant	-	-
124		Subtotal - Electric General Plant	<u>2,542</u>	<u>4,854</u>

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Line No.	Project w/ Description (A)	Account (B)	Amount (C)
<u>CIPS Gas Blankets</u>			
1	C0096 - GAS SUPT G70 GAS STORAGE CIPS	352	877
2	C0229 - OTH UNIDENTIF DIST SVCS-T&D GAS	380	953
3	C0113 - GAS TRANS & DIST - <\$100K G40	380	(1,092)
4	C0114 - GOV RELOS-< \$100K G50	380	805
5	C0228 - MED PRIORITY DIST SVCS-T&D GAS	380	3
6	C0231 - CUST RQSTD DIST SVCS-T&D GAS *	380	1,096
7	C0243 - MISC DIST SVCS <100K - GAS	380	533
8	C0231 - CUST RQSTD DIST SVCS-T&D GAS	380	(2)
9	C0243 - MISC DIST SVCS <100K - GAS *	380	35
10	0A209 - GOVT RELOC - \$100K METRO E50	380	-
11	C0031 - G-40 MAINS LESS THAN 100,000 - CIP	380	1,732
12	C0036 - GAS SUPT G50 GOVT RELOCATES CIPS	380	152
13	C0093 - GAS SUPT G30 PURCH METERS CIPS	381	1,641
14	C0058 - STANDING WO - CIPS BLDG STRUCTURE	390	10
15	C0002 - GAS SUPT G81 FURNITURE CIPS	391	36
16	C0116 - OTHER GENERAL PLANT - <\$100K G83	394	183
17	C0021 - GAS SUPT G83 OTHER GEN PLANT CIPS	394	68
18	C0030 - GAS SUPT G83 OTHER GEN PLANT SCADA	397	337
19	C1000 - MISC CIP GAS CAPITAL EXPENDITURES	397	10
20			<u>7,377</u>
21	* Moved from Electric		
<u>CIPS Gas Specific Projects</u>			
22	20485 - SCIOTA RECYCLE GATHERING LINE	353	109
23	24365 - SCIOTA - DRIP TIE-INS	353	132
24	24367 - SCIOTA - UPGRADE GATHERING SYSTEM	353	318
25	24379 - ASHMORE - REPL COMPRESSOR & ENGINE	354	1,394
26	23990 - ASHMORE REPLACE COMPRESSOR #2	354	1,224
27	24377 - JOHNSTON CTY - GAS CHROMATOGRAPH	355	116
28	20474 - SCIOTA ULTRAS METERS, CHROMATOGRAPH	355	370
29	22161 - SCIOTA - RE-BOILER AND DEHY TOWER	356	529
30	24428 - CP CANA TIE NEW DENNISON 8 IN MODIF	367	526
31	20607 - CP PI VALVE & BLOWDOWN MODIF - 2009	367	262
32	20608 - CP PI MAIN REPAIR & REPLACE - 2009	367	105
33	24421 - CP CARBONDALE WEST TBS REBUILD	367	384
34	24422 - CP TEXAS GAS - PALESTINE REBUILD	367	237
35	24423 - CP DIETERICH TBS REBUILD	367	111
36	24424 - CP WHEELER TBS REBUILD	367	158
37	24425 - CP MARION EAST TBS REBUILD	367	184
38	22449 - LEWISTOWN MAIN REPLACEMENT 2009	380	48
39	24568 - 014-Relo Along Rte 111 for I-255	380	(1)
40	24566 - PINE ACRES GAS DIST REPLACEMENT	380	627
41	18200 - CHARLESTON-INSTALL 4 FEEDER MAIN	380	341
42	16102 - CIPS Gas - 2009 Purch Veh	396	949
43	16809 - CIP Gas - 2010 Purch Veh	396	1,073
44	22312 - CIP Gas 2010 Lease Veh Purch	396	121
45			<u>9,317</u>

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(\$000s)

Line No.	Account No.	Title of Plant Function	\$(000)	Calendar Year 2006		Calendar Year 2007	
				Gross Additions During the Year	Retirements During the Year	Gross Additions During the Year	Retirements During the Year
	(A)	(B)	(C)	(D)	(E)	(F)	
1		Gas Storage and Processing Plant					
2		Underground Storage Plant					
3	350.1	Land	-	-	-	-	
4	350.2	Rights-of-Way	-	-	3	-	
5	351	Structures & Improvements	49	-	1	-	
6	352	Wells	89	-	12	-	
7	352.1	Storage Leaseholds & Rights	-	-	-	-	
8	352.2	Reservoirs	-	-	-	-	
9	352.3	Non-recoverable Natural Gas	-	-	12	(6,202)	
10	353	Lines	82	-	119	-	
11	354	Compressor Station Equipment	7	-	-	-	
12	355	Measuring & Reg. Equipment	636	-	26	-	
13	356	Purification Equipment	72	-	30	-	
14	357	Other Equipment	-	-	-	-	
15	358	Asset Retirement Costs for Underground Storage Plant	-	-	-	-	
16		Subtotal - Underground Storage Plant	<u>935</u>	<u>-</u>	<u>202</u>	<u>(6,202)</u>	
17		Other Storage Plant					
18	360	Land & Land Rights	-	-	-	-	
19	361	Structures & Improvements	-	-	-	-	
20	362	Gas Holders	-	-	-	-	
21	363	Purification Equipment	-	-	-	-	
22	363.1	Liquefaction Equipment	-	-	-	-	
23	363.2	Vaporizing Equipment	-	-	-	-	
24	363.3	Compressor Equipment	-	-	-	-	
25	363.4	Meas & Reg Equipment	-	-	-	-	
26	363.5	Other Equipment	-	-	-	-	
27	363.6	Asset Retirement Costs for Other Storage Plant	-	-	-	-	
28		Subtotal - Other Storage Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
29		Base Load Liquefied Natural Gas Terminaling and Processing Plant					
30	364.1	Land & Land Rights	-	-	-	-	
31	364.2	Structures & Improvements	-	-	-	-	
32	364.3	LNG Proc Terminal Equipment	-	-	-	-	
33	364.4	LNG Transportation Equipment	-	-	-	-	
34	364.5	Measuring & Regulating Equipment	-	-	-	-	
35	364.6	Compressor Station Equipment	-	-	-	-	
36	364.7	Communications Equipment	-	-	-	-	
37	364.8	Other Equipment	-	-	-	-	

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(\$000s)

Line No.	Account No.	Title of Plant Function	Calendar Year 2006		Calendar Year 2007	
			Gross Additions During the Year	Retirements During the Year	Gross Additions During the Year	Retirements During the Year
		Asset Retirement Costs for Baseload Liquefied Natural Gas Terminating & Processing Plant	-	-	-	-
38	364.9		-	-	-	-
39		Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
40		TOTAL Natural Gas Storage and Processing Plant	935	-	202	(6,202)
41		Gas Transmission Plant				
42	365.1	Land & Land Rights				
43	365.2	Rights-of-Way	8	-	-	-
44	366	Structures & Improvements	-	-	-	-
45	367	Mains	22	-	-	-
46	368	Compressor Station Equipment	130	-	-	-
47	369	Meas. & Reg. Station Equipment	-	-	-	-
48	370	Communications Equipment	58	-	-	-
49	371	Other Equipment	-	-	-	-
50	372	Asset Retirement Costs for Transmission Plant	-	-	-	-
51		Subtotal - Transmission Plant	-	-	-	-
52		Gas Distribution Plant	219	-	-	-
53	374	Land & Land Rights				
54	375	Structures & Improvements				
55	376	Mains	2	-	-	-
56	377	Compressor Station Equipment	(151)	-	-	-
57	378	Meas & Reg Sta Equip-General	2,406	327	166	-
58	379	Meas & Reg Sta Equip-City Gate	-	-	-	-
59	380	Services	171	65	124	-
60	381	Meters	2	-	-	-
61	382	Meter Installations	2,920	1,081	286	-
62	383	House Regulators	621	30	1,311	-
63	384	House Regulator Installations	-	-	-	-
64	385	Industrial Meas & Reg Sta Equip	133	132	102	-
65	386	Other Prop on Customer Premises	-	-	-	-
66	387	Other Equipment	15	-	-	-
67	388	Asset Retirement Costs for Distribution Plant	-	-	-	-
68		Subtotal - Distribution Plant	-	-	-	-
69		Total Gas Plant in Service	6,120	1,635	1,989	-
			\$ 7,275	\$ 1,635	\$ 2,191	\$ (6,202)

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(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2008		2006-2008	
			Gross Additions During the Year (G)	Retirements During the Year (H)	Gross Additions During the Year (I)	
1		Gas Storage and Processing Plant				
2		Underground Storage Plant				
3	350.1	Land	-	-	350.1	-
4	350.2	Rights-of-Way	-	-	350.2	3
5	351	Structures & Improvements	(42)	-	351	8
6	352	Wells	(17)	-	352	84
7	352.1	Storage Leaseholds & Rights	-	-	352.1	-
8	352.2	Reservoirs	-	-	352.2	-
9	352.3	Non-recoverable Natural Gas	5,528	-	352.3	5,540
10	353	Lines	470	-	353	671
11	354	Compressor Station Equipment	67	-	354	74
12	355	Measuring & Reg. Equipment	(27)	-	355	634
13	356	Purification Equipment	469	-	356	572
14	357	Other Equipment	-	-	357	-
15	358	Asset Retirement Costs for Underground Storage Plant	-	-	358	-
16		Subtotal - Underground Storage Plant	<u>6,448</u>	<u>-</u>		<u>7,586</u>
17		Other Storage Plant				
18	360	Land & Land Rights	-	-	360	-
19	361	Structures & Improvements	-	-	361	-
20	362	Gas Holders	-	-	362	-
21	363	Purification Equipment	-	-	363	-
22	363.1	Liquefaction Equipment	-	-	363.1	-
23	363.2	Vaporizing Equipment	-	-	363.2	-
24	363.3	Compressor Equipment	-	-	363.3	-
25	363.4	Meas & Reg Equipment	-	-	363.4	-
26	363.5	Other Equipment	-	-	363.5	-
27	363.6	Asset Retirement Costs for Other Storage Plant	-	-	363.6	-
28		Subtotal - Other Storage Plant	<u>-</u>	<u>-</u>		<u>-</u>
29		Base Load Liquefied Natural Gas Terminating and Processing Plant				
30	364.1	Land & Land Rights	-	-	364.1	-
31	364.2	Structures & Improvements	-	-	364.2	-
32	364.3	LNG Proc Terminal Equipment	-	-	364.3	-
33	364.4	LNG Transportation Equipment	-	-	364.4	-
34	364.5	Measuring & Regulating Equipment	-	-	364.5	-
35	364.6	Compressor Station Equipment	-	-	364.6	-
36	364.7	Communications Equipment	-	-	364.7	-
37	364.8	Other Equipment	-	-	364.8	-

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(\$000s)

Line No.	Account No.	Title of Plant Function	Calendar Year 2008			2006-2008
			Gross Additions During the Year	Retirements During the Year		Gross Additions During the Year
		Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant			364.9	
38	364.9		-	-		-
39		Subtotal - Base Load Liquefied Natural Gas	-	-		-
40		TOTAL Natural Gas Storage and Processing Plant	6,448	-		7,586
41		Gas Transmission Plant				
42	365.1	Land & Land Rights				
43	365.2	Rights-of-Way	2	-	365.1	10
44	366	Structures & Improvements	-	-	365.2	-
45	367	Mains	-	-	366	22
46	368	Compressor Station Equipment	820	-	367	950
47	369	Meas. & Reg. Station Equipment	-	-	368	-
48	370	Communications Equipment	14	-	369	72
49	371	Other Equipment	-	-	370	-
50	372	Asset Retirement Costs for Transmission Plant	-	-	371	-
51		Subtotal - Transmission Plant	-	-	372	-
52		Gas Distribution Plant	836	-		1,054
53	374	Land & Land Rights				
54	375	Structures & Improvements				
55	376	Mains	82	-	374	84
56	377	Compressor Station Equipment	53	-	375	(98)
57	378	Meas & Reg Sta Equip-General	4,188	(139)	376	6,760
58	379	Meas & Reg Sta Equip-City Gate	-	-	377	-
59	380	Services	670	(9)	378	965
60	381	Meters	36	-	379	39
61	382	Meter Installations	2,697	(219)	380	5,903
62	383	House Regulators	539	(151)	381	2,471
63	384	House Regulator Installations	-	-	382	-
64	385	Industrial Meas & Reg Sta Equip	217	(90)	383	453
65	386	Other Prop on Customer Premises	-	-	384	-
66	387	Other Equipment	24	-	385	39
67	388	Asset Retirement Costs for Distribution Plant	-	-	386	-
68		Subtotal - Distribution Plant	-	-	387	-
			-	-	388	-
69		Total Gas Plant in Service	8,506	(608)		16,616
			\$ 15,790	\$ (608)		25,256

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Line No.	Account No.	Title of Plant Function	\$(000)	2006-2008	% of retirements to additions
			Retirements During the Year		
	(A)	(B)	(J)		(K)
1		Gas Storage and Processing Plant			
2		Underground Storage Plant			
3	350.1	Land	-		
4	350.2	Rights-of-Way	-		
5	351	Structures & Improvements	-		0.0%
6	352	Wells	-		0.0%
7	352.1	Storage Leaseholds & Rights	-		
8	352.2	Reservoirs	-		
9	352.3	Non-recoverable Natural Gas	6,202		
10	353	Lines	-		0.0%
11	354	Compressor Station Equipment	-		0.0%
12	355	Measuring & Reg. Equipment	-		0.0%
13	356	Purification Equipment	-		0.0%
14	357	Other Equipment	-		
15	358	Asset Retirement Costs for Underground Storage Plant	-		
16		Subtotal - Underground Storage Plant	<u>6,202</u>		81.8%
17		Other Storage Plant			
18	360	Land & Land Rights	-		
19	361	Structures & Improvements	-		
20	362	Gas Holders	-		
21	363	Purification Equipment	-		
22	363.1	Liquefaction Equipment	-		
23	363.2	Vaporizing Equipment	-		
24	363.3	Compressor Equipment	-		
25	363.4	Meas & Reg Equipment	-		
26	363.5	Other Equipment	-		
27	363.6	Asset Retirement Costs for Other Storage Plant	-		
28		Subtotal - Other Storage Plant	<u>-</u>		
29		Base Load Liquefied Natural Gas Terminaling and Processing Plant			
30	364.1	Land & Land Rights	-		
31	364.2	Structures & Improvements	-		
32	364.3	LNG Proc Terminal Equipment	-		
33	364.4	LNG Transportation Equipment	-		
34	364.5	Measuring & Regulating Equipment	-		
35	364.6	Compressor Station Equipment	-		
36	364.7	Communications Equipment	-		
37	364.8	Other Equipment	-		

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		\$(000)	2006-2008	
Line No.	Account No.	Title of Plant Function	Retirements During the Year	% of retirements to additions
		Asset Retirement Costs for Baseload Liquefied Natural Gas Terminating & Processing Plant	-	
38	364.9		-	
39		Subtotal - Base Load Liquified Natural Gas	-	
40		TOTAL Natural Gas Storage and Processing Plant	6,202	81.8%
41		Gas Transmission Plant		
42	365.1	Land & Land Rights		
43	365.2	Rights-of-Way	-	0.0%
44	366	Structures & Improvements	-	
45	367	Mains	-	0.0%
46	368	Compressor Station Equipment	-	0.0%
47	369	Meas. & Reg. Station Equipment	-	
48	370	Communications Equipment	-	0.0%
49	371	Other Equipment	-	
50	372	Asset Retirement Costs for Transmission Plant	-	
51		Subtotal - Transmission Plant	-	
52		Gas Distribution Plant	-	0.0%
53	374	Land & Land Rights		
54	375	Structures & Improvements		
55	376	Mains	-	0.0%
56	377	Compressor Station Equipment	-	0.0%
57	378	Meas & Reg Sta Equip-General	(188)	-2.8%
58	379	Meas & Reg Sta Equip-City Gate	-	
59	380	Services	(56)	-5.8%
60	381	Meters	-	0.0%
61	382	Meter Installations	(863)	-14.6%
62	383	House Regulators	121	4.9%
63	384	House Regulator Installations	-	
64	385	Industrial Meas & Reg Sta Equip	(42)	-9.3%
65	386	Other Prop on Customer Premises	-	
66	387	Other Equipment	-	0.0%
67	388	Asset Retirement Costs for Distribution Plant	-	
68		Subtotal - Distribution Plant	-	
69		Total Gas Plant in Service	(1,028)	-6.2%
			5,174	20.5%

AmerenCIPS
Workpaper Supporting Plant Additions Pro Forma
 As of December 31,
 (\$000s)

Line No.	Description	2006	2007	2008	Average 2006-2008
1	Retirements	\$ (1,915)	\$ (4,791)	\$ (2,039)	\$ (2,915)
2	Cost of Removal	(91)	(63)	(159)	(104)
3	Salvage	86	200	466	251
4	Ratio of Cost of Removal to Retirements				3.58%
5	Ratio of Salvage to Retirements				-8.60%
6	Source for 2005-2007 Retirements, Cost of Removal, and Salvage is Schedule B-6				

AmerenCIPS
Workpaper Supporting Plant Additions Pro Forma
 As of December 31, 2008
 (\$000s)

Line No.	Account No.	Electric General Plant Net Retirements-Gas Portion		
		Total Electric General Plant Amount	Gas Allocation	Electric General Plant Allocated to Gas
	(A)	(B)	(C)	(D)
1	389	-	21.850%	-
2	390	(0)	21.850%	(0)
3	391	(30)	21.850%	(7)
4	392	(148)	21.850%	(32)
5	393	(77)	21.850%	(17)
6	394	-	21.850%	-
7	395	-	21.850%	-
8	396	-	21.850%	-
9	397	(59)	21.850%	(13)
10	398	-	21.850%	-
11	399	-	21.850%	-
12	399.1	-	21.850%	-
13		<u>(314)</u>		<u>(69)</u>

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

<u>Line No.</u>		<u>AmerenCIPS</u>			<u>Source</u>
		(A)	(B)	(C)	(D)
		Total Capital	Electric	Gas	
1	Incentive Compensation Per Books	1,215	817	399	WPB-2.2a
2	Incentive Compensation True Up Proforma	<u>(16)</u>	<u>(11)</u>	<u>(5)</u>	
3	2008 Incentive Compensation Payout in 2009	1,199	806	393	WPB-2.2b

PURPOSE OF ADJUSTMENT

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

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

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

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

Line No.		Percentage		Amount		Adjusted AmerenCIPS	Percentage Disallowed	Total	
		AmerenCIPS	Allocated from CIL	Allocated from CIL	AmerenCIPS			Proforma	Electric
1	Executive Incentive Plan (EIP) - Officers	-	34.216%	8,552	8,552	100.0%	(8,552)	67.189% (5,746)	
2	Executive Incentive Plan (EIP) - Directors & Managers	-	34.216%	11,408	11,408	25.0%	(2,852)	(1,916)	
3	Ameren Management Incentive Plan (AMIP)	247,938	34.216%	75,097	323,035	6.1%	(19,705)	(13,240)	
4	Ameren Incentive Plan (AIP) - Bargaining Unit	<u>294,087</u>	0.000%	-	<u>294,087</u>	0.0%	-	-	
5	AmerenCIPS	542,025		95,057	637,082		(31,109)	(20,902)	
		AMS	Percentage Allocated to		Allocated to AmerenCIPS	Percentage Disallowed	Total Proforma	Electric	
6	Executive Incentive Plan (EIP) - Officers	1,204,348	15.45%		186,072	100.0%	(186,072)	(125,019)	
7	Executive Incentive Plan (EIP) - Directors & Managers	344,760	15.45%		53,265	25.0%	(13,316)	(8,947)	
8	Ameren Management Incentive Plan (AMIP)	1,894,558	15.45%		292,709	0.00%	-	-	
9	Ameren Incentive Plan (AIP) - Bargaining Unit	<u>193,722</u>	15.45%		<u>29,930</u>	0.0%	-	-	
10	Ameren Services (AMS)	3,637,388			561,976		(199,388)	(133,966)	
		4,179,413		95,057	1,199,058	Total Proforma	<u>(230,497)</u>	<u>(154,868)</u>	
(1) Percentage based upon allocated Ameren Services 2008 labor					67.189%	805,632	Electric		
					32.811%	393,426	Gas		
						<u>1,199,058</u>			

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

<u>Line No.</u>		<u>Gas</u>
1	Executive Incentive Plan (EIP) - Officers	32.811% (2,806)
2	Executive Incentive Plan (EIP) - Directors & Managers	(936)
3	Ameren Management Incentive Plan (AMIP)	(6,465)
4	Ameren Incentive Plan (AIP) - Bargaining Unit	<u>-</u>
5	AmerenCIPS	(10,207)
		<u>Gas</u>
6	Executive Incentive Plan (EIP) - Officers	(61,053)
7	Executive Incentive Plan (EIP) - Directors & Managers	(4,369)
8	Ameren Management Incentive Plan (AMIP)	-
9	Ameren Incentive Plan (AIP) - Bargaining Unit	<u>-</u>
10	Ameren Services (AMS)	<u>(65,422)</u>
		<u><u>(75,629)</u></u>

(1) Percentage based upon allocated Ameren Service:

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

Line No.		AmerenCIPS	Percentage Allocated from CIL	Amount Allocated from CIL	Adjusted AmerenCIPS	Percentage Disallowed	Total Proforma	Electric
	NOTE							
	CILCO							
	O&M LABOR EXPENSE - GAS & ELECTRIC	TOTAL	ELECTRIC	GAS				
	O&M LABOR EXPENSE W/O A&G	31,004,292	16,844,699	14,159,593				
	FACTORS	100.000%	54.330%	45.670%				
	CIPS							
	O&M LABOR EXPENSE - GAS & ELECTRIC	TOTAL	ELECTRIC	GAS				
	O&M LABOR EXPENSE W/O A&G	53,721,913	36,095,065	17,626,848				
	FACTORS	100.000%	67.189%	32.811%				
	IP							
	O&M LABOR EXPENSE - GAS & ELECTRIC	TOTAL	ELECTRIC	GAS				
	O&M LABOR EXPENSE W/O A&G	72,281,720	46,005,908	26,275,812				
	FACTORS	100.000%	63.648%	36.352%				
	TOTAL	157,007,925	98,945,672	58,062,253				
	CILCO	19.747%	10.729%	9.018%				
	CIPS	34.216%	22.989%	11.227%				
	IP	46.037%	29.302%	16.735%				
		100.000%	63.020%	36.980%				

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

<u>Line No.</u>	<u>Gas</u>
NOTE	
CILCO	
O&M LABOR EXPENSE - GAS & ELECTRIC	
O&M LABOR EXPENSE W/O A&G	
FACTORS	
CIPS	
O&M LABOR EXPENSE - GAS & ELECTRIC	
O&M LABOR EXPENSE W/O A&G	
FACTORS	
IP	
O&M LABOR EXPENSE - GAS & ELECTRIC	
O&M LABOR EXPENSE W/O A&G	
FACTORS	
	TOTAL
	CILCO
	CIPS
	IP

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

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

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

Line No.		AmerenCIPS			Source
		(A)	(B)	(C)	(D)
		Total Capital	Electric	Gas	
1	2008 Incentive Compensation Payout in 2009	1,199	806	393	WPB-2.2b
2	Less Incentive Compensation Based Upon Earnings Proforma	(230)	(155)	(76)	WPB-2.2b
3	Total Incentive Compensation	969	651	318	

PURPOSE OF ADJUSTMENT

To remove incentive compensation based upon earnings.

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

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Total Plant Additions Depreciation Pro Forma (C)	Total Adjustment to Annualize Book Depreciation Pro Forma (D)	Plant Retirements, Removal, and Salvage Adjustment (E)	Total (F)
1	403	Gas Production Plant	-	14		14
2	403	Gas Storage and Processing Plant	61	(133)		(72)
3	403	Gas Transmission Plant	11	(396)	-	(386)
4	403	Gas Distribution Plant	113	(1,227)	(636)	(1,750)
5	403	Gas General Plant	295	868	(340)	822
6		Total	<u>479</u>	<u>(874)</u>	<u>(976)</u>	<u>(1,371)</u>

PURPOSE OF ADJUSTMENT

To adjust depreciation reserve for annualization of existing rates. Depreciation reserve is also adjusted for pro forma plant additions, retirements, removal, and salvage.

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

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Remove Injuries and Damages, FAS 106, and Pensions ADIT Pro Forma (C)	Total Plant Additions ADIT Pro Forma (D)	Total (E)
1	403	Accumulated Deferred Income Taxes	(162)	(2,997)	(3,159)
2		Total	<u>(162)</u>	<u>(2,997)</u>	<u>(3,159)</u>

PURPOSE OF ADJUSTMENT

To adjust ADIT for the removal of items not included in rate base as well as adjustments due to plant additions.

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

Line No.	Account No.	Description	2005 (C)	2006 (D)
	(A)	(B)		
1		UTILITY PLANT		
	101-106,			
2	114	Utility Plant	\$ 1,920,193	\$ 1,988,832
3	107	Construction Work in Progress	16,369	10,508
4		Total Utility Plant	<u>1,936,562</u>	<u>1,999,341</u>
	108, 111,			
5	115	(Less) Accum. Prov. For Depr. Amort. Depl.	(995,501)	(1,042,231)
6		Net Utility Plant	<u>941,061</u>	<u>957,110</u>
	120.1- 120.4,			
7	120.6	Nuclear Fuel	-	-
8	120.5	(Less) Accum. Prov. For Amort. Of Nucl. Assemblies	-	-
9		Net Nuclear Fuel	-	-
10		Net Utility Plant	<u>941,061</u>	<u>957,110</u>
11	116	Utility Plant Adjustments	-	-
12	117	Gas Stored Underground - Noncurrent	-	-
13		Total Utility Plant	<u>941,061</u>	<u>957,110</u>
14		OTHER PROPERTY AND INVESTMENTS		
15	121	Nonutility Property	837	591
16	122	(Less) Accum. Prov. For Depr. And Amort.	-	-
17	123	Investments in Associated Companies	-	-
18	123.1	Investments in Subsidiary Companies	-	-
19		Noncurrent Portion of Allowances	-	-
20	124	Other Investments	-	-
21	125-128	Special Funds	196	1,696
22		Total Other Property and Investments	<u>1,033</u>	<u>2,287</u>
23		CURRENT AND ACCRUED ASSETS		
24	131	Cash	206	365
25	132-134	Special Deposits	1,932	1,615
26	135	Working Funds	26	26
27	136	Temporary Cash Investments	-	5,702
28	141	Notes Receivable	-	-
29	142	Customer Accounts Receivable	73,915	55,340
30	143	Other Accounts Receivable	1,049	1,983
31	144	(Less) Accum. Prov. For Uncollectible Acct. - Credit	(3,682)	(1,557)
32	145	Notes Receivable from Associated Companies	321,658	279,266
33	146	Accounts Receivable from Associated Companies	28,147	19,152
34	151	Fuel Stock	280	384
35	152	Fuel Stock Expenses Undistributed	-	-
36	153	Residuals (Elec) and Extracted Products	-	-
37	154	Plant Materials and Operating Supplies	12,506	13,204
38	155	Merchandise	-	-
39	156	Other Materials and Supplies	-	-
40	157	Nuclear Materials Held for Sale	-	-
	158.1 and			
41	158.2	Allowances	-	-
42		(Less) Noncurrent Portion of Allowances	-	-
43	163	Stores Expense Undistributed	1,266	1,115
44	164.1	Gas Stored Underground - Current	62,505	57,796
45	164.2-164.3	Liquefied Natural Gas Stored and Held for Processing	-	-
46	165	Prepayments	2,077	2,522
47	166-167	Advances for Gas	-	-
48	171	Interest and Dividends Receivable	-	57
49	172	Rents Receivable	(3)	1

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

Line No.	Account No.	Description	2005	2006
	(A)	(B)	(C)	(D)
50	173	Accrued Utility Revenues	70,771	42,922
51	174	Miscellaneous Current and Accrued Assets	-	-
52	175	Derivative instrument Assets	-	-
53	176	Derivative Instrument Assets - Hedges	12,097	1,736
54		Total Current and Accrued Assets	<u>584,749</u>	<u>481,631</u>
55		DEFERRED DEBITS		
56	181	Unamortized Debt Expenses	3,546	4,530
57	182.1	Extraordinary Property Losses	-	-
58	182.2	Unrecovered Plant and Regulatory Study Costs	-	-
59	182.3	Other Regulatory Assets	20,841	116,986
60	183	Prelim. Survey and Investigation Charges (Electric)	-	-
	183.1,			
61	183.2	Prelim. Survey and Investigation Charges (Gas)	-	-
62	184	Clearing Accounts	(279)	-
63	185	Temporary Facilities	-	-
64	186	Miscellaneous Deferred Debits	31,911	42,579
65	187	Def. Losses from Disposition of Utility Plant	-	-
66	188	Research, Development and Demonstration Expenditures	-	-
67	189	Unamortized Loss on Reacquired Debt	5,343	4,836
68	190	Accumulated Deferred Income Taxes	34,788	32,488
69	191	Unrecovered Purchased Gas Costs	7,281	7,221
70		Total Deferred Debits	<u>103,432</u>	<u>208,639</u>
71		Total Assets and Other Debits	<u>\$ 1,630,275</u>	<u>\$ 1,649,668</u>
72		PROPRIETARY CAPITAL		
73	201	Common Stock Issued	\$ 121,282	\$ 121,282
74	204	Preferred Stock Issued	50,000	50,000
75	202, 205	Capital Stock Subscribed	-	-
76	203, 206	Stock Liability for Conversion	-	-
77	207	Premium on Capital Stock	-	-
78	208-211	Other Paid in Capital	68,031	68,797
79	212	Installments Received on Capital Stock	-	-
80	213	(Less) Discount on Capital Stock	-	-
81	214	(Less) Capital Stock Expense	-	-
	215, 215.1,			
82	216	Retained Earnings	328,466	301,229
83	216.1	Unappropriated Undistributed Subsidiary Earnings	569	569
84	217	(Less) Reacquired Capital Stock	-	-
85	219	Accumulated Other Comprehensive Income	952	1,047
86		Total Proprietary Capital	<u>569,300</u>	<u>542,924</u>
87		LONG-TERM DEBT		
88	221	Bonds	320,000	361,500
89	222	(Less) Reacquired Bonds	-	(17,500)
90	223	Advances from Associated Companies	-	-
91	224	Other Long-Term Debt	111,100	111,100
92	225	Unamortized Premium on Long-Term Debt	-	-
93	226	(Less) Unamortized Discount on Long-Term Debt	(1,032)	(1,218)
94		Total Long-Term Debt	<u>430,068</u>	<u>453,882</u>
95		OTHER NONCURRENT LIABILITIES		
96	227	Obligations Under Capital Leases - Noncurrent	-	-
97	228.1	Accumulated Provision for Property Insurance	-	-
98	228.2	Accumulated Provision for Injuries and Damages	9,814	8,717

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

Line No.	Account No.	Description	2005	2006
	(A)	(B)	(C)	(D)
99	228.3	Accumulated Provision for Pensions and Benefits	-	-
100	228.4	Accumulated Miscellaneous Operating Provisions	-	-
101	229	Accumulated Provision for Rate Refunds	412	2,162
102		Asset Retirement Obligation	1,738	1,840
103		Total Other Noncurrent Liabilities	<u>11,963</u>	<u>12,720</u>
104		CURRENT AND ACCRUED LIABILITIES		
105	231	Notes Payable	-	35,000
106	232	Accounts Payable	31,576	31,998
107	233	Notes Payable to Associated Companies	68,295	-
108	234	Accounts Payable to Associated Companies	65,164	80,973
109	235	Customer Deposits	9,263	11,379
110	236	Taxes Accrued	25,961	2,406
111	237	Interest Accrued	2,227	2,551
112	238	Dividends Declared	628	628
113	239	Matured Long-Term Debt	-	-
114	240	Matured Interest	-	-
115	241	Tax Collections Payable	1,431	793
116	242	Miscellaneous Current and Accrued Liabilities	6,716	7,857
117	243	Obligations Under Capital Leases - Current	-	-
118	244	Derivative Instrument Liabilities	-	-
119	245	Derivative Instrument Liabilities - Hedges	-	-
120		Total Current and Accrued Liabilities	<u>211,261</u>	<u>173,585</u>
121		DEFERRED CREDITS		
122	252	Customer Advances for Construction	4,230	4,926
123	255	Accumulated Deferred Investment Tax Credits	14,240	12,580
124	256	Deferred Gains from Disposition of Utility Plant	-	-
125	253	Other Deferred Credits	34,320	120,816
126	254	Other Regulatory Liabilities	28,084	18,404
127	257	Unamortized Gain on Reacquired Debt	-	-
128	281-283	Accumulated Deferred Income Taxes	326,810	309,831
129		Total Deferred Credits	<u>407,684</u>	<u>466,557</u>
130		Total Liabilities and Other Credits	<u>\$ 1,630,275</u>	<u>\$ 1,649,668</u>
			2005 ICC	2006 ICC
			Form 21, pgs	Form 21, pgs
			2-5, col. (d)	2-5, col. (d)

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

Line No.	Account No.	Description	2007	2008
	(A)	(B)	(E)	(F)
1		UTILITY PLANT		
	101-106,			
2	114	Utility Plant	\$ 2,030,429	\$ 2,107,633
3	107	Construction Work in Progress	14,830	12,091
4		Total Utility Plant	<u>2,045,259</u>	<u>2,119,724</u>
	108, 111,			
5	115	(Less) Accum. Prov. For Depr. Amort. Depl.	<u>(1,084,862)</u>	<u>(1,133,243)</u>
6		Net Utility Plant	960,396	986,480
	120.1-			
	120.4,			
7	120.6	Nuclear Fuel	-	-
8	120.5	(Less) Accum. Prov. For Amort. Of Nucl. Assemblies	-	-
9		Net Nuclear Fuel	-	-
10		Net Utility Plant	960,396	986,480
11	116	Utility Plant Adjustments	-	-
12	117	Gas Stored Underground - Noncurrent	5,317	5,317
13		Total Utility Plant	<u>965,713</u>	<u>991,797</u>
14		OTHER PROPERTY AND INVESTMENTS		
15	121	Nonutility Property	591	591
16	122	(Less) Accum. Prov. For Depr. And Amort.	-	-
17	123	Investments in Associated Companies	-	-
18	123.1	Investments in Subsidiary Companies	-	-
19		Noncurrent Portion of Allowances	-	-
20	124	Other Investments	-	-
21	125-128	Special Funds	6,799	33,081
22		Total Other Property and Investments	<u>7,391</u>	<u>33,672</u>
23		CURRENT AND ACCRUED ASSETS		
24	131	Cash	293	383
25	132-134	Special Deposits	1,268	632
26	135	Working Funds	1	2
27	136	Temporary Cash Investments	25,661	-
28	141	Notes Receivable	-	-
29	142	Customer Accounts Receivable	64,405	84,087
30	143	Other Accounts Receivable	2,343	1,087
31	144	(Less) Accum. Prov. For Uncollectible Acct. - Credit	(4,674)	(5,793)
32	145	Notes Receivable from Associated Companies	231,068	180,345
33	146	Accounts Receivable from Associated Companies	17,941	13,176
34	151	Fuel Stock	216	337
35	152	Fuel Stock Expenses Undistributed	-	-
36	153	Residuals (Elec) and Extracted Products	-	-
37	154	Plant Materials and Operating Supplies	13,956	15,852
38	155	Merchandise	-	-
39	156	Other Materials and Supplies	-	-
40	157	Nuclear Materials Held for Sale	-	-
	158.1 and			
41	158.2	Allowances	-	-
42		(Less) Noncurrent Portion of Allowances	-	-
43	163	Stores Expense Undistributed	1,287	794
44	164.1	Gas Stored Underground - Current	52,107	53,589
45	164.2-164.3	Liquefied Natural Gas Stored and Held for Processing	-	-
46	165	Prepayments	2,202	1,574
47	166-167	Advances for Gas	-	-
48	171	Interest and Dividends Receivable	845	1,058
49	172	Rents Receivable	1	0

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

Line No.	Account No.	Description	2007	2008
	(A)	(B)	(E)	(F)
50	173	Accrued Utility Revenues	66,454	73,991
51	174	Miscellaneous Current and Accrued Assets	26	908
52	175	Derivative instrument Assets	-	-
53	176	Derivative Instrument Assets - Hedges	39,538	(0)
54		Total Current and Accrued Assets	<u>514,939</u>	<u>422,023</u>
55		DEFERRED DEBITS		
56	181	Unamortized Debt Expenses	4,115	2,691
57	182.1	Extraordinary Property Losses	-	-
58	182.2	Unrecovered Plant and Regulatory Study Costs	-	-
59	182.3	Other Regulatory Assets	84,330	171,556
60	183	Prelim. Survey and Investigation Charges (Electric)	-	-
	183.1,			
61	183.2	Prelim. Survey and Investigation Charges (Gas)	-	-
62	184	Clearing Accounts	-	-
63	185	Temporary Facilities	-	-
64	186	Miscellaneous Deferred Debits	41,991	20,162
65	187	Def. Losses from Disposition of Utility Plant	-	-
66	188	Research, Development and Demonstration Expenditures	-	-
67	189	Unamortized Loss on Reacquired Debt	4,417	4,976
68	190	Accumulated Deferred Income Taxes	34,935	32,092
69	191	Unrecovered Purchased Gas Costs	2,755	561
70		Total Deferred Debits	<u>172,543</u>	<u>232,039</u>
71		Total Assets and Other Debits	<u>\$ 1,660,586</u>	<u>\$ 1,679,531</u>
72		PROPRIETARY CAPITAL		
73	201	Common Stock Issued	\$ 121,282	\$ 121,282
74	204	Preferred Stock Issued	50,000	50,000
75	202, 205	Capital Stock Subscribed	-	-
76	203, 206	Stock Liability for Conversion	-	-
77	207	Premium on Capital Stock	-	-
78	208-211	Other Paid in Capital	69,347	69,347
79	212	Installments Received on Capital Stock	-	-
80	213	(Less) Discount on Capital Stock	-	-
81	214	(Less) Capital Stock Expense	-	-
	215, 215.1,			
82	216	Retained Earnings	275,252	288,048
83	216.1	Unappropriated Undistributed Subsidiary Earnings	569	-
84	217	(Less) Reacquired Capital Stock	-	-
85	219	Accumulated Other Comprehensive Income	(0)	-
86		Total Proprietary Capital	<u>516,450</u>	<u>528,677</u>
87		LONG-TERM DEBT		
88	221	Bonds	361,500	311,500
89	222	(Less) Reacquired Bonds	(17,500)	(17,500)
90	223	Advances from Associated Companies	-	-
91	224	Other Long-Term Debt	111,480	111,100
92	225	Unamortized Premium on Long-Term Debt	-	-
93	226	(Less) Unamortized Discount on Long-Term Debt	(1,059)	(900)
94		Total Long-Term Debt	<u>454,421</u>	<u>404,200</u>
95		OTHER NONCURRENT LIABILITIES		
96	227	Obligations Under Capital Leases - Noncurrent	-	-
97	228.1	Accumulated Provision for Property Insurance	-	-
98	228.2	Accumulated Provision for Injuries and Damages	10,499	16,010

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

Line No.	Account No.	Description	2007	2008
	(A)	(B)	(E)	(F)
99	228.3	Accumulated Provision for Pensions and Benefits	-	-
100	228.4	Accumulated Miscellaneous Operating Provisions	-	-
101	229	Accumulated Provision for Rate Refunds	8,966	19,982
102		Asset Retirement Obligation	1,698	1,798
103		Total Other Noncurrent Liabilities	<u>21,163</u>	<u>37,790</u>
104		CURRENT AND ACCRUED LIABILITIES		
105	231	Notes Payable	125,000	62,270
106	232	Accounts Payable	40,032	43,798
107	233	Notes Payable to Associated Companies	-	44,100
108	234	Accounts Payable to Associated Companies	19,468	49,483
109	235	Customer Deposits	10,537	11,106
110	236	Taxes Accrued	7,655	7,267
111	237	Interest Accrued	4,303	3,485
112	238	Dividends Declared	628	628
113	239	Matured Long-Term Debt	-	-
114	240	Matured Interest	-	-
115	241	Tax Collections Payable	855	1,247
116	242	Miscellaneous Current and Accrued Liabilities	6,715	6,114
117	243	Obligations Under Capital Leases - Current	-	-
118	244	Derivative Instrument Liabilities	-	-
119	245	Derivative Instrument Liabilities - Hedges	1,123	83,569
120		Total Current and Accrued Liabilities	<u>216,316</u>	<u>313,067</u>
121		DEFERRED CREDITS		
122	252	Customer Advances for Construction	5,611	7,597
123	255	Accumulated Deferred Investment Tax Credits	10,939	8,938
124	256	Deferred Gains from Disposition of Utility Plant	-	-
125	253	Other Deferred Credits	93,294	106,591
126	254	Other Regulatory Liabilities	57,281	(13,390)
127	257	Unamortized Gain on Reacquired Debt	-	-
128	281-283	Accumulated Deferred Income Taxes	285,111	286,062
129		Total Deferred Credits	<u>452,235</u>	<u>395,798</u>
130		Total Liabilities and Other Credits	<u>\$ 1,660,586</u>	<u>1,679,531</u>
			2007 ICC	2008 ICC
			Form 21, pgs	Form 21, pgs
			2-5, col. (d)	2-5, col. (d)

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

Line No.	Account No.	Account Classification and Description	Unadjusted Test Year Gas Plant in Service (C)	Sch. B - 2.1	Sch. B-2.2	Sch. B-2.3
				Plant Additions Adjustment (D)	Incentive Compensation True Up Adjustment (E)	Incentive Compensation Based Upon Earnings Adjustment (F)
1		Gas Intangible Plant				
2	301	Organization	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents	-	-		
4	303	Miscellaneous Intangible Plant	9	-		
5		SubTotal Gas Intangible Plant	<u>9</u>	<u>-</u>	<u>-</u>	<u>-</u>
6		Gas Production Plant				
7	117	Gas Stored	6,202			
8	304	Land and Land Rights	64			
9	305	Liquefied Petroleum Gas Equipment	64			
10	311	Structures and Improvements	746			
11		Subtotal	<u>7,076</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

Line No.	Account No.	Account Classification and Description	Unadjusted Test Year Gas Plant in Service (C)	Sch. B - 2.1	Sch. B-2.2	Sch. B-2.3
				Plant Additions Adjustment (D)	Incentive Compensation True Up Adjustment (E)	Incentive Compensation Based Upon Earnings Adjustment (F)
12		Natural Gas Production and Gathering Plant				
13	321	Asset Retirement Costs for Manufactured gas Production Plants	-	-		
14	325.1	Producing Lands	-	-		
15	325.2	Producing Leaseholds	-	-		
16	325.3	Gas Rights	-	-		
17	325.4	Rights-of-Way	1	-		
18	325.5	Other Land and Land Rights	-	-		
19	326	Gas Well Structures	-	-		
20	327	Field Compressor Station Structure	-	-		
21	328	Field Measure and Reg. Station Structure	-	-		
22	329	other Structures	-	-		
23	330	Producing Gas Wells - Wells Construction	-	-		
24	331	Producing Gas Wells - Wells Equipment	-	-		
25	332	Field Lines	-	-		
26	333	Field Compressor Station Equipment	-	-		
27	334	Field Measure and Reg. Station Equipment	11	-		
28	335	Drilling and Cleaning Equipment	-	-		
29	336	Purification Equipment	-	-		
30	337	Other Equipment	-	-		
31	338	Unsuccessful Exploration & Development Costs	-	-		
32	339	Asset Retirement Costs for Natural Gas Production and Gathering Plant	-	-		
33		Subtotal - Production and Gathering Plant	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>
34		Production Extraction Plant				
35	340	Land and Land Rights	-	-		
36	341	Structures and Improvements	-	-		
37	342	Extraction and Refining Equipment	-	-		
38	343	Pipe Lines	-	-		
39	344	Extracted Products Storage Equipment	-	-		
40	345	Compressor Equipment	-	-		
41	346	Gas Measuring and Regulatory Equipment	-	-		
42	347	Other Equipment	-	-		
43	348	Asset Retirement Costs for Production Extraction Plant	-	-		
44		Subtotal - Production Extraction Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-
46		SubTotal Gas Production Plant	<u>7,087</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

Line No.	Account No.	Account Classification and Description	Unadjusted Test Year Gas Plant in Service (C)	Sch. B - 2.1	Sch. B-2.2	Sch. B-2.3
				Plant Additions Adjustment (D)	Incentive Compensation True Up Adjustment (E)	Incentive Compensation Based Upon Earnings Adjustment (F)
47		Gas Storage and Processing Plant				
48		Underground Storage Plant				
49	350.1	Land	108	-		
50	350.2	Rights-of-Way	898	-		
51	351	Structures and Improvements	1,057	-		
52	352	Wells	8,690	877		
53	352.1	Storage Leaseholds and Rights	-	-		
54	352.2	Reservoirs	304	-		
55	352.3	Non-recoverable Natural Gas	8,366	-		
56	353	Lines	2,542	559		
57	354	Compressor Station Equipment	5,722	2,618		
58	355	Measuring and Regulatory Equipment	1,750	486		
59	356	Purification Equipment	1,492	529		
60	357	Other Equipment	-	-		
61	358	Asset Retirement Costs for Underground Storage Plant	-	-		
62		Subtotal - Underground Storage Plant	<u>30,928</u>	<u>5,069</u>	<u>-</u>	<u>-</u>
63		Other Storage Plant				
64	360	Land and Land Rights	-	-		
65	361	Structures and Improvements	-	-		
66	362	Gas Holders	-	-		
67	363	Purification Equipment	-	-		
68	363.1	Liquefaction Equipment	-	-		
69	363.2	Vaporizing Equipment	-	-		
70	363.3	Compressor Equipment	-	-		
71	363.4	Measuring and Regulating Equipment	-	-		
72	363.5	Other Equipment	-	-		
73	363.6	Asset Retirement Costs for Other Storage Plant	-	-		
74		Subtotal - Other Storage Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

Line No.	Account No.	Account Classification and Description	Unadjusted Test Year Gas Plant in Service (C)	Sch. B - 2.1	Sch. B-2.2	Sch. B-2.3
				Plant Additions Adjustment (D)	Incentive Compensation True Up Adjustment (E)	Incentive Compensation Based Upon Earnings Adjustment (F)
75		Base Load Liquefied Natural Gas Terminaling and Processing Plant				
76	364.1	Land and Land Rights	-	-		
77	364.2	Structures and Improvements	-	-		
78	364.3	LNG Processing Terminal Equipment	-	-		
79	364.4	LNG Transportation Equipment	-	-		
80	364.5	Measuring and Regulating Equipment	-	-		
81	364.6	Compressor Station Equipment	-	-		
82	364.7	Communications Equipment	-	-		
83	364.8	Other Equipment	-	-		
84	364.9	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant	-	-		
85		Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
86		SubTotal Gas Storage and Processing Plant	30,928	5,069	-	-
87		Gas Transmission Plant				
88	365.1	Land and Land Rights	90	-		
89	365.2	Rights of Way	2,066	-		
90	366	Structures and Improvements	358	-		
91	367	Mains	36,686	1,967		
92	368	Compressor Station Equipment	68	-		
93	369	Measuring and Regulating Station Equipment	3,306	-		
94	370	Communications Equipment	-	-		
95	371	Other Equipment	-	-		
96	372	Asset Retirement Costs for Transmission Plant	-	-		
97		SubTotal Gas Transmission Plant	42,575	1,967	-	-

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

Line No.	Account No.	Account Classification and Description (A)	Unadjusted Test Year Gas Plant in Service (C)	Sch. B - 2.1	Sch. B-2.2	Sch. B-2.3
				Plant Additions Adjustment (D)	Incentive Compensation True Up Adjustment (E)	Incentive Compensation Based Upon Earnings Adjustment (F)
		Gas Distribution Plant				
98	374	Land and Land Rights	612	-		
99	375	Structures and Improvements	255	-		
100	376	Mains	150,126	-	(5)	(76)
101	377	Compressor Station Equipment	-	-		
102	378	Measuring and Regulating Station Equipment - General	3,796	-		
103	379	Measuring and Regulating Station Equipment - City Gate	579	-		
104	380	Services	80,720	4,465		
105	381	Meters	23,328	1,721		
106	382	Meter Installations	-	-		
107	383	House Regulators	7,188	-		
108	384	House Regulator Installations	-	-		
109	385	Industrial Meas. And Reg. Station Equipment	169	-		
110	386	Other Property on Customers' Premises	-	-		
111	387	Other Equipment	-	-		
112	388	Asset Retirement Costs for Distribution Plant	-	-		
113		SubTotal Gas Distribution Plant	<u>266,774</u>	<u>6,187</u>	<u>(5)</u>	<u>(76)</u>
		Gas General Plant				
114		Gas General Plant				
115	389	Land and Land Rights	548	91		
116	390	Structures and Improvements	9,587	15		
117	391	Office Furniture and Equipment	2,644	143		
118	392	Transportation	17,424	996		
119	393	Stores Equipment	377	163		
120	394	Tools, Shop and Garage Equipment	2,196	231		
121	395	Laboratory Equipment	1,161	-		
122	396	Power Operated Equipment	3,867	1,938		
123	397	Communication Equipment	8,420	484		
124	398	Miscellaneous Equipment	12	-		
125	399	Other Tangible Property	(15)	-		
126	399.1	Asset Retirement Cost for General Plant	-	-		
127		SubTotal Gas General Plant	<u>46,221</u>	<u>4,063</u>	<u>-</u>	<u>-</u>
128		Total Gas Plant in Service	<u>393,593</u>	<u>17,286</u>	<u>(5)</u>	<u>(76)</u>

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

Line No.	Account No.	Account Classification and Description	Unadjusted Test Year Gas Plant in Service (C)	Sch. B - 2.1 Plant Additions Adjustment (D)	Sch. B-2.2 Incentive Compensation True Up Adjustment (E)	Sch. B-2.3 Incentive Compensation Based Upon Earnings Adjustment (F)
129		Accumulated Reserve for Depreciation				
130	108	Gas Intangible Plant	247			
131	108	Gas Production Plant	2,010			
132	108	Gas Storage and Processing Plant	15,425			
133	108	Gas Transmission Plant	35,448			
134	108	Gas Distribution Plant	125,692			
135	108	Gas General Plant	19,720			
136		SubTotal Accumulated Reserve	<u>198,542</u>	<u>-</u>	<u>-</u>	<u>-</u>
137		Net Plant	<u>\$ 195,051</u>	<u>\$ 17,286</u>	<u>\$ (5)</u>	<u>\$ (76)</u>

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

Sch. B - 2.4

Line No.	Account No. (A)	Account Classification and Description (B)	Reserve Adjustment (G)	Total Adjustments (H)	Adjusted Test Year Natural Gas Plant in Service (I)
1		Gas Intangible Plant			
2	301	Organization	\$ -	\$ -	\$ -
3	302	Franchises and Consents		-	-
4	303	Miscellaneous Intangible Plant		-	9
5		SubTotal Gas Intangible Plant	<u>-</u>	<u>-</u>	<u>9</u>
6		Gas Production Plant			
7	117	Gas Stored		-	6,202
8	304	Land and Land Rights		-	64
9	305	Liquefied Petroleum Gas Equipment		-	64
10	311	Structures and Improvements		-	746
11		Subtotal	<u>-</u>	<u>-</u>	<u>7,076</u>

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

Sch. B - 2.4

Line No.	Account No.	Account Classification and Description	Reserve Adjustment (G)	Total Adjustments (H)	Adjusted Test Year Natural Gas Plant in Service (I)
	(A)	(B)	(G)	(H)	(I)
		Natural Gas Production and Gathering Plant			
12					
13	321	Asset Retirement Costs for Manufactured gas Production Plants		-	-
14	325.1	Producing Lands		-	-
15	325.2	Producing Leaseholds		-	-
16	325.3	Gas Rights		-	-
17	325.4	Rights-of-Way		-	1
18	325.5	Other Land and Land Rights		-	-
19	326	Gas Well Structures		-	-
20	327	Field Compressor Station Structure		-	-
21	328	Field Measure and Reg. Station Structure		-	-
22	329	other Structures		-	-
23	330	Producing Gas Wells - Wells Construction		-	-
24	331	Producing Gas Wells - Wells Equipment		-	-
25	332	Field Lines		-	-
26	333	Field Compressor Station Equipment		-	-
27	334	Field Measure and Reg. Station Equipment		-	11
28	335	Drilling and Cleaning Equipment		-	-
29	336	Purification Equipment		-	-
30	337	Other Equipment		-	-
31	338	Unsuccessful Exploration & Development Costs		-	-
32	339	Asset Retirement Costs for Natural Gas Production and Gathering Plant		-	-
33		Subtotal - Production and Gathering Plant	-	-	11
		Production Extraction Plant			
34					
35	340	Land and Land Rights		-	-
36	341	Structures and Improvements		-	-
37	342	Extraction and Refining Equipment		-	-
38	343	Pipe Lines		-	-
39	344	Extracted Products Storage Equipment		-	-
40	345	Compressor Equipment		-	-
41	346	Gas Measuring and Regulatory Equipment		-	-
42	347	Other Equipment		-	-
43	348	Asset Retirement Costs for Production Extraction Plant		-	-
44		Subtotal - Production Extraction Plant	-	-	-
45		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-
46		SubTotal Gas Production Plant	-	-	7,087

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

Sch. B - 2.4

Line No.	Account No. (A)	Account Classification and Description (B)	Reserve Adjustment (G)	Total Adjustments (H)	Adjusted Test Year Natural Gas Plant in Service (I)
47		Gas Storage and Processing Plant			
48		Underground Storage Plant			
49	350.1	Land		-	108
50	350.2	Rights-of-Way		-	898
51	351	Structures and Improvements		-	1,057
52	352	Wells		877	9,567
53	352.1	Storage Leaseholds and Rights		-	-
54	352.2	Reservoirs		-	304
55	352.3	Non-recoverable Natural Gas		-	8,366
56	353	Lines		559	3,101
57	354	Compressor Station Equipment		2,618	8,340
58	355	Measuring and Regulatory Equipment		486	2,236
59	356	Purification Equipment		529	2,021
60	357	Other Equipment		-	-
61	358	Asset Retirement Costs for Underground Storage Plant		-	-
62		Subtotal - Underground Storage Plant	-	5,069	35,997
63		Other Storage Plant			
64	360	Land and Land Rights		-	-
65	361	Structures and Improvements		-	-
66	362	Gas Holders		-	-
67	363	Purification Equipment		-	-
68	363.1	Liquefaction Equipment		-	-
69	363.2	Vaporizing Equipment		-	-
70	363.3	Compressor Equipment		-	-
71	363.4	Measuring and Regulating Equipment		-	-
72	363.5	Other Equipment		-	-
73	363.6	Asset Retirement Costs for Other Storage Plant		-	-
74		Subtotal - Other Storage Plant	-	-	-

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

Sch. B - 2.4

Line No.	Account No.	Account Classification and Description	Reserve Adjustment (G)	Total Adjustments (H)	Adjusted Test Year Natural Gas Plant in Service (I)
75		Base Load Liquefied Natural Gas Terminating and Processing Plant			
76	364.1	Land and Land Rights		-	-
77	364.2	Structures and Improvements		-	-
78	364.3	LNG Processing Terminal Equipment		-	-
79	364.4	LNG Transportation Equipment		-	-
80	364.5	Measuring and Regulating Equipment		-	-
81	364.6	Compressor Station Equipment		-	-
82	364.7	Communications Equipment		-	-
83	364.8	Other Equipment		-	-
84	364.9	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminating & Processing Plan		-	-
85		Subtotal - Base Load Liquefied Natural Gas	-	-	-
86		SubTotal Gas Storage and Processing Plant	-	5,069	35,997
87		Gas Transmission Plant			
88	365.1	Land and Land Rights		-	90
89	365.2	Rights of Way		-	2,066
90	366	Structures and Improvements		-	358
91	367	Mains		1,967	38,653
92	368	Compressor Station Equipment		-	68
93	369	Measuring and Regulating Station Equipment		-	3,306
94	370	Communications Equipment		-	-
95	371	Other Equipment		-	-
96	372	Asset Retirement Costs for Transmission Plant		-	-
97		SubTotal Gas Transmission Plant	-	1,967	44,542

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

Sch. B - 2.4

Line No.	Account No.	Account Classification and Description	Reserve Adjustment (G)	Total Adjustments (H)	Adjusted Test Year Natural Gas Plant in Service (I)
	(A)	(B)	(G)	(H)	(I)
		Gas Distribution Plant			
98	374	Land and Land Rights		-	612
99	375	Structures and Improvements		-	255
100	376	Mains		(81)	150,045
101	377	Compressor Station Equipment		-	-
102	378	Measuring and Regulating Station Equipment - General		-	3,796
103	379	Measuring and Regulating Station Equipment - City Gate		-	579
104	380	Services		4,465	85,185
105	381	Meters		1,721	25,049
106	382	Meter Installations		-	-
107	383	House Regulators		-	7,188
108	384	House Regulator Installations		-	-
109	385	Industrial Meas. And Reg. Station Equipment		-	169
110	386	Other Property on Customers' Premises		-	-
111	387	Other Equipment		-	-
112	388	Asset Retirement Costs for Distribution Plant		-	-
113		SubTotal Gas Distribution Plant	<u>-</u>	<u>6,106</u>	<u>272,879</u>
		Gas General Plant			
114		Gas General Plant			
115	389	Land and Land Rights		91	639
116	390	Structures and Improvements		15	9,602
117	391	Office Furniture and Equipment		143	2,787
118	392	Transportation		996	18,420
119	393	Stores Equipment		163	540
120	394	Tools, Shop and Garage Equipment		231	2,428
121	395	Laboratory Equipment		-	1,161
122	396	Power Operated Equipment		1,938	5,805
123	397	Communication Equipment		484	8,904
124	398	Miscellaneous Equipment		-	12
125	399	Other Tangible Property		-	(15)
126	399.1	Asset Retirement Cost for General Plant		-	-
127		SubTotal Gas General Plant	<u>-</u>	<u>4,063</u>	<u>50,284</u>
128		Total Gas Plant in Service	<u>-</u>	<u>17,205</u>	<u>410,798</u>

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

Sch. B - 2.4

Line No.	Account No. (A)	Account Classification and Description (B)	Reserve Adjustment (G)	Total Adjustments (H)	Adjusted Test Year Natural Gas Plant in Service (I)
129		Accumulated Reserve for Depreciation			
130	108	Gas Intangible Plant		-	247
131	108	Gas Production Plant	14	14	2,025
132	108	Gas Storage and Processing Plant	(72)	(72)	15,353
133	108	Gas Transmission Plant	(386)	(386)	35,062
134	108	Gas Distribution Plant	(1,750)	(1,750)	123,942
135	108	Gas General Plant	822	822	20,542
136		SubTotal Accumulated Reserve	<u>(1,371)</u>	<u>(1,371)</u>	<u>197,171</u>
137		Net Plant	<u>\$ 1,371</u>	<u>\$ 18,576</u>	<u>\$ 213,627</u>

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

Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005			
				Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)
1		Gas Intangible Plant					
2	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents	-	-	-	-	-
4	303	Miscellaneous Intangible Plant	-	-	-	-	-
5		SubTotal Gas Intangible Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6		Gas Production Plant					
7		Natural Gas Production and Gathering Plant					
		Asset Retirement Costs for Manufactured gas Production					
8	321	Plants	-	-	-	-	-
9	325.1	Producing Lands	-	-	-	-	-
10	325.2	Producing Leaseholds	-	-	-	-	-
11	325.3	Gas Rights	-	-	-	-	-
12	325.4	Rights-of-Way	1	-	-	-	-
13	325.5	Other Land and Land Rights	-	-	-	-	-
14	326	Gas Well Structures	-	-	-	-	-
15	327	Field Compressor Station Structure	-	-	-	-	-
16	328	Field Measure and Reg. Station Structure	-	-	-	-	-
17	329	other Structures	-	-	-	-	-
18	330	Producing Gas Wells - Wells Construction	-	-	-	-	-
19	331	Producing Gas Wells - Wells Equipment	-	-	-	-	-
20	332	Field Lines	-	-	-	-	-
21	333	Field Compressor Station Equipment	-	-	-	-	-
22	334	Field Measure and Reg. Station Equipment	11	-	-	-	-
23	335	Drilling and Cleaning Equipment	-	-	-	-	-
24	336	Purification Equipment	-	-	-	-	-
25	337	Other Equipment	-	-	-	-	-
26	338	Unsuccessful Exploration & Development Costs	-	-	-	-	-
		Asset Retirement Costs for Natural Gas Production and					
27	339	Gathering Plant	-	-	-	-	-
28		Subtotal - Production and Gathering Plant	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005			
				Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)
29		Production Extraction Plant					
30	340	Land and Land Rights	-	-	-	-	-
31	341	Structures and Improvements	-	-	-	-	-
32	342	Extraction and Refining Equipment	-	-	-	-	-
33	343	Pipe Lines	-	-	-	-	-
34	344	Extracted Products Storage Equipment	-	-	-	-	-
35	345	Compressor Equipment	-	-	-	-	-
36	346	Gas Measuring and Regulatory Equipment	-	-	-	-	-
37	347	Other Equipment	-	-	-	-	-
38	348	Asset Retirement Costs for Production Extraction Plant	-	-	-	-	-
39		Subtotal - Products Extraction Plant	-	-	-	-	-
40		Mfd gas Production Plant (Submit Supplement Statement)	1,514	-	1,128	-	816
41		SubTotal Gas Production Plant	1,525	-	1,128	-	816
42		Natural Gas Storage and Processing Plant					
43		Underground Storage Plant					
44	350.1	Land	108	-	-	-	-
45	350.2	Rights-of-Way	900	-	-	-	-
46	351	Structures and Improvements	790	91	-	-	-
47	352	Wells	8,598	7	-	-	-
48	352.1	Storage Leaseholds and Rights	-	-	-	-	-
49	352.2	Reservoirs	304	-	-	-	-
50	352.3	Non-recoverable Natural Gas	9,052	-	-	-	-
51	353	Lines	1,990	9	-	-	-
52	354	Compressor Station Equipment	5,632	16	-	-	-
53	355	Measuring and Regulatory Equipment	827	54	-	-	-
54	356	Purification Equipment	816	41	-	-	-
55	357	Other Equipment	-	-	-	-	-
56	358	Asset Retirement Costs for Underground Storage Plant	-	-	-	-	-
57		Subtotal - Underground Storage Plant	29,019	218	-	-	-

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

Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005			
				Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)
58		Other Storage Plant					
59	360	Land and Land Rights	-	-	-	-	-
60	361	Structures and Improvements	-	-	-	-	-
61	362	Gas Holders	-	-	-	-	-
62	363	Purification Equipment	-	-	-	-	-
63	363.1	Liquefaction Equipment	-	-	-	-	-
64	363.2	Vaporizing Equipment	-	-	-	-	-
65	363.3	Compressor Equipment	-	-	-	-	-
66	363.4	Measuring and Regulating Equipment	-	-	-	-	-
67	363.5	Other Equipment	-	-	-	-	-
68	363.6	Asset Retirement Costs for Other Storage Plant	-	-	-	-	-
69		Subtotal - Other Storage Plant	-	-	-	-	-
70		Base Load Liquefied Natural Gas Terminaling and Processing Plant					
71	364.1	Land and Land Rights	-	-	-	-	-
72	364.2	Structures and Improvements	-	-	-	-	-
73	364.3	LNG Processing Terminal Equipment	-	-	-	-	-
74	364.4	LNG Transportation Equipment	-	-	-	-	-
75	364.5	Measuring and Regulating Equipment	-	-	-	-	-
76	364.6	Compressor Station Equipment	-	-	-	-	-
77	364.7	Communications Equipment	-	-	-	-	-
78	364.8	Other Equipment	-	-	-	-	-
79	364.9	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant	-	-	-	-	-
80		Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-

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

Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005			
				Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)
81		SubTotal Gas Storage and Processing Plant	<u>29,019</u>	<u>218</u>	<u>-</u>	<u>-</u>	<u>-</u>
82		Transmission Plant					
83	365.1	Land and Land Rights	79	-	-	-	-
84	365.2	Rights of Way	2,066	-	-	-	-
85	366	Structures and Improvements	207	4	-	-	-
86	367	Mains	35,476	46	0	-	-
87	368	Compressor Station Equipment	68	-	-	-	-
88	369	Measuring and Regulating Station Equipment	3,324	13	1	-	-
89	370	Communications Equipment	-	-	-	-	-
90	371	Other Equipment	-	-	-	-	-
91	372	Asset Retirement Costs for Transmission Plant	-	-	-	-	-
92		SubTotal Gas Transmission Plant	<u>41,221</u>	<u>63</u>	<u>1</u>	<u>-</u>	<u>-</u>
93		Distribution Plant					
94	374	Land and Land Rights	563	-	-	-	-
95	375	Structures and Improvements	137	170	-	-	7
96	376	Mains	137,797	(11,476)	376	-	15,177
97	377	Compressor Station Equipment	-	-	-	-	-
98	378	Measuring and Regulating Station Equipment - General	2,578	(618)	-	-	774
99	379	Measuring and Regulating Station Equipment - City Gate	485	(423)	-	-	412
100	380	Services	71,195	(8,286)	671	-	11,445
101	381	Meters	22,621	(1,490)	342	-	1,947
102	382	Meter Installations	-	-	-	-	-
103	383	House Regulators	6,603	(450)	160	-	1,007
104	384	House Regulator Installations	-	-	-	-	-
105	385	Industrial Meas. And Reg. Station Equipment	112	(37)	-	-	41
106	386	Other Property on Customers' Premises	-	-	-	-	-
107	387	Other Equipment	-	-	-	-	-
108	388	Asset Retirement Costs for Distribution Plant	-	-	-	-	-
109		SubTotal Gas Distribution Plant	<u>242,089</u>	<u>(22,611)</u>	<u>1,549</u>	<u>-</u>	<u>30,810</u>

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

Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005			
				Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)
110		Gas General Plant					
111	389	Land and Land Rights	42	-	-	-	-
112	390	Structures and Improvements	2,124	2	0	-	-
113	391	Office Furniture and Equipment	294	134	35	-	49
114	392	Transportation	6,647	409	377	-	888
115	393	Stores Equipment	-	-	-	-	-
116	394	Tools, Shop and Garage Equipment	2,413	(45)	1,253	-	111
117	395	Laboratory Equipment	466	(53)	158	-	53
118	396	Power Operated Equipment	4,158	(350)	45	-	220
119	397	Communication Equipment	2,686	62	425	-	39
120	398	Miscellaneous Equipment	4	-	-	-	-
121	399	Other Tangible Property	(0)	-	-	-	-
122	399.1	Asset Retirement Cost for General Plant	-	-	-	-	-
123		SubTotal Gas General Plant	<u>18,835</u>	<u>158</u>	<u>2,294</u>	<u>-</u>	<u>1,361</u>
124		Total Plant in Service	<u>\$ 332,690</u>	<u>\$ (22,171)</u>	<u>\$ 4,973</u>	<u>\$ -</u>	<u>\$ 32,987</u>

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

Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2005 (H)	Calendar Year 2006			Plant Balances as of December 31, 2006 (L)
				Gross Additions During the Year (I)	Retirements During the Year (J)	Transfers During the Year (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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6		Gas Production Plant					
7		Natural Gas Production and Gathering Plant					
		Assset Retirement Costs for Manufactured gas Production					
8	321	Plants	-	-	-	-	-
9	325.1	Producing Lands	-	-	-	-	-
10	325.2	Producing Leaseholds	-	-	-	-	-
11	325.3	Gas Rights	-	-	-	-	-
12	325.4	Rights-of-Way	1	-	-	-	1
13	325.5	Other Land and Land Rights	-	-	-	-	-
14	326	Gas Well Structures	-	-	-	-	-
15	327	Field Compressor Station Structure	-	-	-	-	-
16	328	Field Measure and Reg. Station Structure	-	-	-	-	-
17	329	other Structures	-	-	-	-	-
18	330	Producing Gas Wells - Wells Construction	-	-	-	-	-
19	331	Producing Gas Wells - Wells Equipment	-	-	-	-	-
20	332	Field Lines	-	-	-	-	-
21	333	Field Compressor Station Equipment	-	-	-	-	-
22	334	Field Measure and Reg. Station Equipment	11	-	-	-	11
23	335	Drilling and Cleaning Equipment	-	-	-	-	-
24	336	Purification Equipment	-	-	-	-	-
25	337	Other Equipment	-	-	-	-	-
26	338	Unsuccessful Exploration & Development Costs	-	-	-	-	-
		Assset Retirement Costs for Natural Gas Production and					
27	339	Gathering Plant	-	-	-	-	-
28		Subtotal - Production and Gathering Plant	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11</u>

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

Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2005 (H)	Calendar Year 2006			Plant Balances as of December 31, 2006 (L)
				Gross Additions During the Year (I)	Retirements During the Year (J)	Transfers During the Year (K)	
29		Production Extraction Plant					
30	340	Land and Land Rights	-	-	-	-	-
31	341	Structures and Improvements	-	-	-	-	-
32	342	Extraction and Refining Equipment	-	-	-	-	-
33	343	Pipe Lines	-	-	-	-	-
34	344	Extracted Products Storage Equipment	-	-	-	-	-
35	345	Compressor Equipment	-	-	-	-	-
36	346	Gas Measuring and Regulatory Equipment	-	-	-	-	-
37	347	Other Equipment	-	-	-	-	-
38	348	Asset Retirement Costs for Production Extraction Plant	-	-	-	-	-
39		Subtotal - Products Extraction Plant	-	-	-	-	-
40		Mfd gas Production Plant (Submit Supplement Statement)	1,202	-	(1,126)	-	2,327
41		SubTotal Gas Production Plant	<u>1,213</u>	<u>-</u>	<u>(1,126)</u>	<u>-</u>	<u>2,339</u>
42		Natural Gas Storage and Processing Plant					
43		Underground Storage Plant					
44	350.1	Land	108	-	-	-	108
45	350.2	Rights-of-Way	900	-	-	-	900
46	351	Structures and Improvements	881	49	-	-	930
47	352	Wells	8,606	89	-	-	8,694
48	352.1	Storage Leaseholds and Rights	-	-	-	-	-
49	352.2	Reservoirs	304	-	-	-	304
50	352.3	Non-recoverable Natural Gas	9,052	-	-	-	9,052
51	353	Lines	2,000	82	-	-	2,082
52	354	Compressor Station Equipment	5,648	7	-	-	5,655
53	355	Measuring and Regulatory Equipment	881	636	-	-	1,516
54	356	Purification Equipment	858	72	-	-	930
55	357	Other Equipment	-	-	-	-	-
56	358	Asset Retirement Costs for Underground Storage Plant	-	-	-	-	-
57		Subtotal - Underground Storage Plant	<u>29,237</u>	<u>935</u>	<u>-</u>	<u>-</u>	<u>30,173</u>

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

Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2005 (H)	Calendar Year 2006			Plant Balances as of December 31, 2006 (L)
				Gross Additions During the Year (I)	Retirements During the Year (J)	Transfers During the Year (K)	
58		Other Storage Plant					
59	360	Land and Land Rights	-	-	-	-	-
60	361	Structures and Improvements	-	-	-	-	-
61	362	Gas Holders	-	-	-	-	-
62	363	Purification Equipment	-	-	-	-	-
63	363.1	Liquefaction Equipment	-	-	-	-	-
64	363.2	Vaporizing Equipment	-	-	-	-	-
65	363.3	Compressor Equipment	-	-	-	-	-
66	363.4	Measuring and Regulating Equipment	-	-	-	-	-
67	363.5	Other Equipment	-	-	-	-	-
68	363.6	Asset Retirement Costs for Other Storage Plant	-	-	-	-	-
69		Subtotal - Other Storage Plant	-	-	-	-	-
70		Base Load Liquefied Natural Gas Terminaling and Processing Plant					
71	364.1	Land and Land Rights	-	-	-	-	-
72	364.2	Structures and Improvements	-	-	-	-	-
73	364.3	LNG Processing Terminal Equipment	-	-	-	-	-
74	364.4	LNG Transportation Equipment	-	-	-	-	-
75	364.5	Measuring and Regulating Equipment	-	-	-	-	-
76	364.6	Compressor Station Equipment	-	-	-	-	-
77	364.7	Communications Equipment	-	-	-	-	-
78	364.8	Other Equipment	-	-	-	-	-
		Asset Retirement Costs for Baseload Liquefied Natural Gas	-	-	-	-	-
79	364.9	Terminaling & Processing Plant	-	-	-	-	-
80		Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-

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

Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2005 (H)	Calendar Year 2006			Plant Balances as of December 31, 2006 (L)
				Gross Additions During the Year (I)	Retirements During the Year (J)	Transfers During the Year (K)	
81		SubTotal Gas Storage and Processing Plant	<u>29,237</u>	<u>935</u>	<u>-</u>	<u>-</u>	<u>30,173</u>
82		Transmission Plant					
83	365.1	Land and Land Rights	79	8	-	-	88
84	365.2	Rights of Way	2,066	-	-	-	2,066
85	366	Structures and Improvements	212	22	-	-	234
86	367	Mains	35,522	130	-	-	35,652
87	368	Compressor Station Equipment	68	-	-	-	68
88	369	Measuring and Regulating Station Equipment	3,336	58	-	-	3,394
89	370	Communications Equipment	-	-	-	-	-
90	371	Other Equipment	-	-	-	-	-
91	372	Asset Retirement Costs for Transmission Plant	-	-	-	-	-
92		SubTotal Gas Transmission Plant	<u>41,284</u>	<u>219</u>	<u>-</u>	<u>-</u>	<u>41,502</u>
93		Distribution Plant					
94	374	Land and Land Rights	563	2	-	-	565
95	375	Structures and Improvements	313	(151)	-	-	163
96	376	Mains	141,121	2,406	327	-	143,200
97	377	Compressor Station Equipment	-	-	-	-	-
98	378	Measuring and Regulating Station Equipment - General	2,733	171	65	-	2,839
99	379	Measuring and Regulating Station Equipment - City Gate	474	2	-	-	476
100	380	Services	73,683	2,920	1,081	-	75,522
101	381	Meters	22,737	621	30	-	23,328
102	382	Meter Installations	-	-	-	-	-
103	383	House Regulators	6,999	133	132	-	7,001
104	384	House Regulator Installations	-	-	-	-	-
105	385	Industrial Meas. And Reg. Station Equipment	117	15	-	-	131
106	386	Other Property on Customers' Premises	-	-	-	-	-
107	387	Other Equipment	-	-	-	-	-
108	388	Asset Retirement Costs for Distribution Plant	-	-	-	-	-
109		SubTotal Gas Distribution Plant	<u>248,740</u>	<u>6,120</u>	<u>1,635</u>	<u>-</u>	<u>253,225</u>

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

Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2005 (H)	Calendar Year 2006			Plant Balances as of December 31, 2006 (L)
				Gross Additions During the Year (I)	Retirements During the Year (J)	Transfers During the Year (K)	
110		Gas General Plant					
111	389	Land and Land Rights	42	-	-	-	42
112	390	Structures and Improvements	2,126	44	-	-	2,170
113	391	Office Furniture and Equipment	441	67	92	-	416
114	392	Transportation	7,567	767	705	-	7,629
115	393	Stores Equipment	-	-	-	-	-
116	394	Tools, Shop and Garage Equipment	1,226	128	151	-	1,204
117	395	Laboratory Equipment	307	-	49	-	258
118	396	Power Operated Equipment	3,984	57	400	-	3,641
119	397	Communication Equipment	2,362	54	10	-	2,405
120	398	Miscellaneous Equipment	4	-	-	-	4
121	399	Other Tangible Property	(0)	-	-	-	(0)
122	399.1	Asset Retirement Cost for General Plant	-	-	-	-	-
123		SubTotal Gas General Plant	<u>18,060</u>	<u>1,117</u>	<u>1,405</u>	<u>-</u>	<u>17,771</u>
124		Total Plant in Service	<u>\$ 338,533</u>	<u>\$ 8,391</u>	<u>\$ 1,915</u>	<u>\$ -</u>	<u>\$ 345,009</u>

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

Line No.	Account No.	Title of Plant Function	Calendar Year 2007				Plant Balances as of December 31, 2007
			Gross Additions During the Year	Retirements During the Year	Adjustments During the Year	Transfers During the Year	
	(A)	(B)	(M)	(N)	(O)	(P)	(Q)
1		Gas Intangible Plant					
2	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents	-	-	-	-	-
4	303	Miscellaneous Intangible Plant	-	-	-	-	-
5		SubTotal Gas Intangible Plant	-	-	-	-	-
6		Gas Production Plant					
7		Natural Gas Production and Gathering Plant					
		Assset Retirement Costs for Manufactured gas Production					
8	321	Plants	-	-	-	-	-
9	325.1	Producing Lands	-	-	-	-	-
10	325.2	Producing Leaseholds	-	-	-	-	-
11	325.3	Gas Rights	-	-	-	-	-
12	325.4	Rights-of-Way	-	-	-	-	1
13	325.5	Other Land and Land Rights	-	-	-	-	-
14	326	Gas Well Structures	-	-	-	-	-
15	327	Field Compressor Station Structure	-	-	-	-	-
16	328	Field Measure and Reg. Station Structure	-	-	-	-	-
17	329	other Structures	-	-	-	-	-
18	330	Producing Gas Wells - Wells Construction	-	-	-	-	-
19	331	Producing Gas Wells - Wells Equipment	-	-	-	-	-
20	332	Field Lines	-	-	-	-	-
21	333	Field Compressor Station Equipment	-	-	-	-	-
22	334	Field Measure and Reg. Station Equipment	-	-	-	-	11
23	335	Drilling and Cleaning Equipment	-	-	-	-	-
24	336	Purification Equipment	-	-	-	-	-
25	337	Other Equipment	-	-	-	-	-
26	338	Unsuccessful Exploration & Development Costs	-	-	-	-	-
		Assset Retirement Costs for Natural Gas Production and					
27	339	Gathering Plant	-	-	-	-	-
28		Subtotal - Production and Gathering Plant	-	-	-	-	11

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

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2007				Plant Balances as of December 31, 2007 (Q)
			Gross Additions During the Year (M)	Retirements During the Year (N)	Adjustments During the Year (O)	Transfers During the Year (P)	
29		Production Extraction Plant					
30	340	Land and Land Rights	-	-	-	-	-
31	341	Structures and Improvements	-	-	-	-	-
32	342	Extraction and Refining Equipment	-	-	-	-	-
33	343	Pipe Lines	-	-	-	-	-
34	344	Extracted Products Storage Equipment	-	-	-	-	-
35	345	Compressor Equipment	-	-	-	-	-
36	346	Gas Measuring and Regulatory Equipment	-	-	-	-	-
37	347	Other Equipment	-	-	-	-	-
38	348	Asset Retirement Costs for Production Extraction Plant	-	-	-	-	-
39		Subtotal - Products Extraction Plant	-	-	-	-	-
40		Mfd gas Production Plant (Submit Supplement Statement)	-	1,126	-	(328)	873
41		SubTotal Gas Production Plant	-	1,126	-	(328)	885
42		Natural Gas Storage and Processing Plant					
43		Underground Storage Plant					
44	350.1	Land	-	-	-	-	108
45	350.2	Rights-of-Way	-	3	-	-	898
46	351	Structures and Improvements	169	1	-	-	1,099
47	352	Wells	25	12	-	-	8,707
48	352.1	Storage Leaseholds and Rights	-	-	-	-	-
49	352.2	Reservoirs	-	-	-	-	304
50	352.3	Non-recoverable Natural Gas	-	12	(6,202)	-	2,838
51	353	Lines	108	119	-	-	2,072
52	354	Compressor Station Equipment	0	-	-	-	5,656
53	355	Measuring and Regulatory Equipment	286	26	-	-	1,777
54	356	Purification Equipment	122	30	-	-	1,022
55	357	Other Equipment	-	-	-	-	-
56	358	Asset Retirement Costs for Underground Storage Plant	-	-	-	-	-
57		Subtotal - Underground Storage Plant	711	202	(6,202)	-	24,480

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

Line No.	Account No.	Title of Plant Function	Calendar Year 2007				Plant Balances as of December 31, 2007
			Gross Additions During the Year	Retirements During the Year	Adjustments During the Year	Transfers During the Year	
(A)	(B)	(C)	(M)	(N)	(O)	(P)	(Q)
58		Other Storage Plant					
59	360	Land and Land Rights	-	-	-	-	-
60	361	Structures and Improvements	-	-	-	-	-
61	362	Gas Holders	-	-	-	-	-
62	363	Purification Equipment	-	-	-	-	-
63	363.1	Liquefaction Equipment	-	-	-	-	-
64	363.2	Vaporizing Equipment	-	-	-	-	-
65	363.3	Compressor Equipment	-	-	-	-	-
66	363.4	Measuring and Regulating Equipment	-	-	-	-	-
67	363.5	Other Equipment	-	-	-	-	-
68	363.6	Asset Retirement Costs for Other Storage Plant	-	-	-	-	-
69		Subtotal - Other Storage Plant	-	-	-	-	-
70		Base Load Liquefied Natural Gas Terminaling and Processing Plant					
71	364.1	Land and Land Rights	-	-	-	-	-
72	364.2	Structures and Improvements	-	-	-	-	-
73	364.3	LNG Processing Terminal Equipment	-	-	-	-	-
74	364.4	LNG Transportation Equipment	-	-	-	-	-
75	364.5	Measuring and Regulating Equipment	-	-	-	-	-
76	364.6	Compressor Station Equipment	-	-	-	-	-
77	364.7	Communications Equipment	-	-	-	-	-
78	364.8	Other Equipment	-	-	-	-	-
		Asset Retirement Costs for Baseload Liquefied Natural Gas	-	-	-	-	-
79	364.9	Terminaling & Processing Plant	-	-	-	-	-
80		Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-

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

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2007				Plant Balances as of December 31, 2007 (Q)
			Gross Additions During the Year (M)	Retirements During the Year (N)	Adjustments During the Year (O)	Transfers During the Year (P)	
81		SubTotal Gas Storage and Processing Plant	<u>711</u>	<u>202</u>	<u>(6,202)</u>	<u>-</u>	<u>24,480</u>
82		Transmission Plant					
83	365.1	Land and Land Rights	(0)	-	-	-	88
84	365.2	Rights of Way	-	-	-	-	2,066
85	366	Structures and Improvements	0	-	-	124	358
86	367	Mains	215	-	-	-	35,867
87	368	Compressor Station Equipment	-	-	-	-	68
88	369	Measuring and Regulating Station Equipment	22	-	-	(124)	3,292
89	370	Communications Equipment	-	-	-	-	-
90	371	Other Equipment	-	-	-	-	-
91	372	Asset Retirement Costs for Transmission Plant	-	-	-	-	-
92		SubTotal Gas Transmission Plant	<u>236</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,739</u>
93		Distribution Plant					
94	374	Land and Land Rights	(0)	-	-	(35)	530
95	375	Structures and Improvements	19	-	-	21	202
96	376	Mains	3,011	166	-	32	146,077
97	377	Compressor Station Equipment	-	-	-	-	-
98	378	Measuring and Regulating Station Equipment - General	101	124	-	319	3,136
99	379	Measuring and Regulating Station Equipment - City Gate	76	-	-	(10)	543
100	380	Services	3,031	286	-	(26)	78,241
101	381	Meters	849	1,311	-	34	22,899
102	382	Meter Installations	-	-	-	-	-
103	383	House Regulators	136	102	-	26	7,060
104	384	House Regulator Installations	-	-	-	-	-
105	385	Industrial Meas. And Reg. Station Equipment	14	-	-	-	145
106	386	Other Property on Customers' Premises	-	-	-	-	-
107	387	Other Equipment	-	-	-	-	-
108	388	Asset Retirement Costs for Distribution Plant	-	-	-	-	-
109		SubTotal Gas Distribution Plant	<u>7,237</u>	<u>1,989</u>	<u>-</u>	<u>362</u>	<u>258,834</u>

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

Line No.	Account No.	Title of Plant Function	Calendar Year 2007				Plant Balances as of December 31, 2007
			Gross Additions During the Year	Retirements During the Year	Adjustments During the Year	Transfers During the Year	
	(A)	(B)	(M)	(N)	(O)	(P)	(Q)
110		Gas General Plant					
111	389	Land and Land Rights	-	-	-	-	42
112	390	Structures and Improvements	48	-	-	-	2,218
113	391	Office Furniture and Equipment	22	25	-	5	417
114	392	Transportation	1,291	916	-	179	8,183
115	393	Stores Equipment	-	-	-	-	-
116	394	Tools, Shop and Garage Equipment	161	222	-	24	1,167
117	395	Laboratory Equipment	-	29	-	-	229
118	396	Power Operated Equipment	(143)	281	-	(368)	2,849
119	397	Communication Equipment	48	-	-	-	2,454
120	398	Miscellaneous Equipment	-	-	-	3	7
121	399	Other Tangible Property	-	-	-	-	(0)
122	399.1	Asset Retirement Cost for General Plant	-	-	-	-	-
123		SubTotal Gas General Plant	<u>1,427</u>	<u>1,474</u>	<u>-</u>	<u>(157)</u>	<u>17,567</u>
124		Total Plant in Service	<u>\$ 9,612</u>	<u>\$ 4,791</u>	<u>\$ (6,202)</u>	<u>\$ (124)</u>	<u>\$ 343,505</u>

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

Line No.	Account No.	Title of Plant Function	Calendar Year 2008			Plant Balances as of December 31, 2008 (U)
			Gross Additions During the Year (R)	Retirements During the Year (S)	Transfers During the Year (T)	
1		Gas Intangible Plant				
2	301	Organization	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents	-	-	-	-
4	303	Miscellaneous Intangible Plant	-	-	-	-
5		SubTotal Gas Intangible Plant	-	-	-	-
6		Gas Production Plant				
7		Natural Gas Production and Gathering Plant				
		Asset Retirement Costs for Manufactured gas Production				
8	321	Plants	-	-	-	-
9	325.1	Producing Lands	-	-	-	-
10	325.2	Producing Leaseholds	-	-	-	-
11	325.3	Gas Rights	-	-	-	-
12	325.4	Rights-of-Way	-	-	-	1
13	325.5	Other Land and Land Rights	-	-	-	-
14	326	Gas Well Structures	-	-	-	-
15	327	Field Compressor Station Structure	-	-	-	-
16	328	Field Measure and Reg. Station Structure	-	-	-	-
17	329	other Structures	-	-	-	-
18	330	Producing Gas Wells - Wells Construction	-	-	-	-
19	331	Producing Gas Wells - Wells Equipment	-	-	-	-
20	332	Field Lines	-	-	-	-
21	333	Field Compressor Station Equipment	-	-	-	-
22	334	Field Measure and Reg. Station Equipment	-	-	-	11
23	335	Drilling and Cleaning Equipment	-	-	-	-
24	336	Purification Equipment	-	-	-	-
25	337	Other Equipment	-	-	-	-
26	338	Unsuccessful Exploration & Development Costs	-	-	-	-
		Asset Retirement Costs for Natural Gas Production and				
27	339	Gathering Plant	-	-	-	-
28		Subtotal - Production and Gathering Plant	-	-	-	11

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

Line No.	Account No.	Title of Plant Function	Calendar Year 2008			Plant Balances as of December 31, 2008
			Gross Additions During the Year	Retirements During the Year	Transfers During the Year	
	(A)	(B)	(R)	(S)	(T)	(U)
29		Production Extraction Plant				
30	340	Land and Land Rights	-	-	-	-
31	341	Structures and Improvements	-	-	-	-
32	342	Extraction and Refining Equipment	-	-	-	-
33	343	Pipe Lines	-	-	-	-
34	344	Extracted Products Storage Equipment	-	-	-	-
35	345	Compressor Equipment	-	-	-	-
36	346	Gas Measuring and Regulatory Equipment	-	-	-	-
37	347	Other Equipment	-	-	-	-
38	348	Asset Retirement Costs for Production Extraction Plant	-	-	-	-
39		Subtotal - Products Extraction Plant	-	-	-	-
40		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	873
41		SubTotal Gas Production Plant	-	-	-	885
42		Natural Gas Storage and Processing Plant				
43		Underground Storage Plant				
44	350.1	Land	-	-	-	108
45	350.2	Rights-of-Way	-	-	-	898
46	351	Structures and Improvements	(42)	-	-	1,057
47	352	Wells	(17)	-	-	8,690
48	352.1	Storage Leaseholds and Rights	-	-	-	-
49	352.2	Reservoirs	-	-	-	304
50	352.3	Non-recoverable Natural Gas	5,528	-	-	8,366
51	353	Lines	470	-	-	2,542
52	354	Compressor Station Equipment	67	-	-	5,722
53	355	Measuring and Regulatory Equipment	(27)	-	-	1,750
54	356	Purification Equipment	470	-	-	1,492
55	357	Other Equipment	-	-	-	-
56	358	Asset Retirement Costs for Underground Storage Plant	-	-	-	-
57		Subtotal - Underground Storage Plant	6,448	-	-	30,928

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

Line No.	Account No.	Title of Plant Function	Calendar Year 2008			Plant Balances as of December 31, 2008
			Gross Additions During the Year	Retirements During the Year	Transfers During the Year	
	(A)	(B)	(R)	(S)	(T)	(U)
58		Other Storage Plant				
59	360	Land and Land Rights	-	-	-	-
60	361	Structures and Improvements	-	-	-	-
61	362	Gas Holders	-	-	-	-
62	363	Purification Equipment	-	-	-	-
63	363.1	Liquefaction Equipment	-	-	-	-
64	363.2	Vaporizing Equipment	-	-	-	-
65	363.3	Compressor Equipment	-	-	-	-
66	363.4	Measuring and Regulating Equipment	-	-	-	-
67	363.5	Other Equipment	-	-	-	-
68	363.6	Asset Retirement Costs for Other Storage Plant	-	-	-	-
69		Subtotal - Other Storage Plant	-	-	-	-
		Base Load Liquefied Natural Gas Terminaling and Processing Plant				
70		Processing Plant				
71	364.1	Land and Land Rights	-	-	-	-
72	364.2	Structures and Improvements	-	-	-	-
73	364.3	LNG Processing Terminal Equipment	-	-	-	-
74	364.4	LNG Transportation Equipment	-	-	-	-
75	364.5	Measuring and Regulating Equipment	-	-	-	-
76	364.6	Compressor Station Equipment	-	-	-	-
77	364.7	Communications Equipment	-	-	-	-
78	364.8	Other Equipment	-	-	-	-
		Asset Retirement Costs for Baseload Liquefied Natural Gas	-	-	-	-
79	364.9	Terminaling & Processing Plant	-	-	-	-
80		Subtotal - Base Load Liquefied Natural Gas	-	-	-	-

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

Line No.	Account No.	Title of Plant Function	Calendar Year 2008			Plant Balances as of December 31, 2008
			Gross Additions During the Year	Retirements During the Year	Transfers During the Year	
	(A)	(B)	(R)	(S)	(T)	(U)
81		SubTotal Gas Storage and Processing Plant	<u>6,448</u>	<u>-</u>	<u>-</u>	<u>30,928</u>
82		Transmission Plant				
83	365.1	Land and Land Rights	2	-	-	90
84	365.2	Rights of Way	-	-	-	2,066
85	366	Structures and Improvements	-	-	-	358
86	367	Mains	820	-	-	36,686
87	368	Compressor Station Equipment	-	-	-	68
88	369	Measuring and Regulating Station Equipment	14	-	-	3,306
89	370	Communications Equipment	-	-	-	-
90	371	Other Equipment	-	-	-	-
91	372	Asset Retirement Costs for Transmission Plant	-	-	-	-
92		SubTotal Gas Transmission Plant	<u>836</u>	<u>-</u>	<u>-</u>	<u>42,575</u>
93		Distribution Plant				
94	374	Land and Land Rights	82	-	-	612
95	375	Structures and Improvements	53	-	-	255
96	376	Mains	4,188	139	-	150,126
97	377	Compressor Station Equipment	-	-	-	-
98	378	Measuring and Regulating Station Equipment - General	670	9	-	3,796
99	379	Measuring and Regulating Station Equipment - City Gate	36	-	-	579
100	380	Services	2,697	218	-	80,720
101	381	Meters	539	151	42	23,328
102	382	Meter Installations	-	-	-	-
103	383	House Regulators	217	90	-	7,188
104	384	House Regulator Installations	-	-	-	-
105	385	Industrial Meas. And Reg. Station Equipment	24	-	-	169
106	386	Other Property on Customers' Premises	-	-	-	-
107	387	Other Equipment	-	-	-	-
108	388	Asset Retirement Costs for Distribution Plant	-	-	-	-
109		SubTotal Gas Distribution Plant	<u>8,506</u>	<u>608</u>	<u>42</u>	<u>266,774</u>

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

Line No.	Account No.	Title of Plant Function	Calendar Year 2008			Plant Balances as of December 31, 2008
			Gross Additions During the Year	Retirements During the Year	Transfers During the Year	
	(A)	(B)	(R)	(S)	(T)	(U)
110		Gas General Plant				
111	389	Land and Land Rights	-	-	-	42
112	390	Structures and Improvements	(0)	-	-	2,218
113	391	Office Furniture and Equipment	44	47	-	414
114	392	Transportation	1,138	782	(133)	8,405
115	393	Stores Equipment	-	-	-	-
116	394	Tools, Shop and Garage Equipment	114	87	-	1,193
117	395	Laboratory Equipment	-	28	-	201
118	396	Power Operated Equipment	445	327	(22)	2,946
119	397	Communication Equipment	40	158	-	2,336
120	398	Miscellaneous Equipment	-	-	-	7
121	399	Other Tangible Property	-	-	-	(0)
122	399.1	Asset Retirement Cost for General Plant	-	-	-	-
123		SubTotal Gas General Plant	<u>1,781</u>	<u>1,431</u>	<u>(154)</u>	<u>17,763</u>
124		Total Plant in Service	<u>\$ 17,570</u>	<u>\$ 2,039</u>	<u>\$ (113)</u>	<u>\$ 358,923</u>

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Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
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Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005				
				Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)	
1		Gas Intangible Plant						
2	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	
3	302	Franchises and Consents	-				-	
4	303	Miscellaneous Intangible Plant	-					
5		Subtotal - Gas Intangible Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
6		Gas Production Plant						
7		Natural Gas Production and Gathering Plant						
		Assset Retirement Costs for Manufactured gas Production						
8	321	Plants	-					
9	325.1	Producing Lands	-					
10	325.2	Producing Leaseholds	-					
11	325.3	Gas Rights	-					
12	325.4	Rights-of-Way	1					
13	325.5	Other Land and Land Rights	-					
14	326	Gas Well Structures	-					
15	327	Field Compressor Station Structure	-					
16	328	Field Measure and Reg. Station Structure	-					
17	329	other Structures	-					
18	330	Producing Gas Wells - Wells Construction	-					
19	331	Producing Gas Wells - Wells Equipment	-					
20	332	Field Lines	-					
21	333	Field Compressor Station Equipment	-					
22	334	Field Measure and Reg. Station Equipment	11					
23	335	Drilling and Cleaning Equipment	-					
24	336	Purification Equipment	-					
25	337	Other Equipment	-					
26	338	Unsuccessful Exploration & Development Costs	-					
		Assset Retirement Costs for Natural Gas Production and						
27	339	Gathering Plant	-					
28		Subtotal - Production and Gathering Plant	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

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As Of December 31,
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Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005			
				Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)
29		Production Extraction Plant					
30	340	Land and Land Rights	-				
31	341	Structures and Improvements	-				
32	342	Extraction and Refining Equipment	-				
33	343	Pipe Lines	-				
34	344	Extracted Products Storage Equipment	-				
35	345	Compressor Equipment	-				
36	346	Gas Measuring and Regulatory Equipment	-				
37	347	Other Equipment	-				
38	348	Asset Retirement Costs for Production Extraction Plant	-				
39		Subtotal - Products Extraction Plant	-	-	-	-	-
40		Mfd gas Production Plant (Submit Supplement Statement)	1,514		1,128		816
41		Sub Total Production Plant	<u>1,525</u>	<u>-</u>	<u>1,128</u>	<u>-</u>	<u>816</u>
42		Natural Gas Storage and Processing Plant					
43		Underground Storage Plant					
44	350.1	Land	108				
45	350.2	Rights-of-Way	900				
46	351	Structures and Improvements	790	91			
47	352	Wells	8,598	7			
48	352.1	Storage Leaseholds and Rights	-				
49	352.2	Reservoirs	304				
50	352.3	Non-recoverable Natural Gas	9,052				
51	353	Lines	1,990	9			
52	354	Compressor Station Equipment	5,632	16			
53	355	Measuring and Regulatory Equipment	827	54			
54	356	Purification Equipment	816	41			
55	357	Other Equipment	-				
56	358	Asset Retirement Costs for Underground Storage Plant	-				
57		Subtotal - Underground Storage Plant	<u>29,019</u>	<u>218</u>	<u>-</u>	<u>-</u>	<u>-</u>

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Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005			
				Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)
58		Other Storage Plant					
59	360	Land and Land Rights	-				
60	361	Structures and Improvements	-				
61	362	Gas Holders	-				
62	363	Purification Equipment	-				
63	363.1	Liquefaction Equipment	-				
64	363.2	Vaporizing Equipment	-				
65	363.3	Compressor Equipment	-				
66	363.4	Measuring and Regulating Equipment	-				
67	363.5	Other Equipment	-				
68	363.6	Asset Retirement Costs for Other Storage Plant	-				
69		Subtotal - Other Storage Plant	-	-	-	-	-
70		Base Load Liquefied Natural Gas Terminaling and Processing Plant					
71	364.1	Land and Land Rights	-				
72	364.2	Structures and Improvements	-				
73	364.3	LNG Processing Terminal Equipment	-				
74	364.4	LNG Transportation Equipment	-				
75	364.5	Measuring and Regulating Equipment	-				
76	364.6	Compressor Station Equipment	-				
77	364.7	Communications Equipment	-				
78	364.8	Other Equipment	-				
79	364.9	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant	-				
80		Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-

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Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
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Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005			
				Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)
81		Sub Total Storage and Processing Plant	29,019	218	-	-	-
82		Transmission Plant					
83	365.1	Land and Land Rights	79				
84	365.2	Rights of Way	2,066				
85	366	Structures and Improvements	207	4			
86	367	Mains	35,476	46	0		
87	368	Compressor Station Equipment	68				
88	369	Measuring and Regulating Station Equipment	3,324	13	1		
89	370	Communications Equipment	-				
90	371	Other Equipment	-				
91	372	Asset Retirement Costs for Transmission Plant	-				
92		Subtotal - Transmission Plant	41,221	63	1	-	-
93		Distribution Plant					
94	374	Land and Land Rights	563				
95	375	Structures and Improvements	129	177			7
96	376	Mains	123,411	2,907	374		15,177
97	377	Compressor Station Equipment	-				
98	378	Measuring and Regulating Station Equipment - General	1,805	154			774
99	379	Measuring and Regulating Station Equipment - City Gate	73	(11)			412
100	380	Services	60,141	2,636	539		11,445
101	381	Meters	20,686	439	336		1,947
102	382	Meter Installations	-				
103	383	House Regulators	5,652	500	160		1,007
104	384	House Regulator Installations	-				
105	385	Industrial Meas. And Reg. Station Equipment	71	5			41
106	386	Other Property on Customers' Premises	-				
107	387	Other Equipment	-				
108	388	Asset Retirement Costs for Distribution Plant	-				

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

Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005			
				Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)
109		Subtotal - Distribution Plant	<u>212,531</u>	<u>6,807</u>	<u>1,409</u>	<u>-</u>	<u>30,810</u>
110		Gas General Plant					
111	389	Land and Land Rights	42				
112	390	Structures and Improvements	2,124	2	0		
113	391	Office Furniture and Equipment	245	182	35		49
114	392	Transportation	5,760	1,297	377		888
115	393	Stores Equipment	-				
116	394	Tools, Shop and Garage Equipment	2,302	67	1,253		111
117	395	Laboratory Equipment	412		158		53
118	396	Power Operated Equipment	3,938	(130)	45		220
119	397	Communication Equipment	2,647	101	425		39
120	398	Miscellaneous Equipment	4				
121	399	Other Tangible Property	(0)				
122	399.1	Asset Retirement Cost for General Plant	-				
123		Subtotal - Gas General Plant	<u>17,474</u>	<u>1,519</u>	<u>2,294</u>	<u>-</u>	<u>1,361</u>
124		Total Plant in Service	<u>\$ 301,770</u>	<u>\$ 8,608</u>	<u>\$ 4,833</u>	<u>\$ -</u>	<u>\$ 32,987</u>

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Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
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Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2005 (H)	Calendar Year 2006			Plant Balances as of December 31, 2006 (L)
				Gross Additions During the Year (I)	Retirements During the Year (J)	Transfers During the Year (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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6		Gas Production Plant					
7		Natural Gas Production and Gathering Plant					
		Assset Retirement Costs for Manufactured gas Production					
8	321	Plants	-				-
9	325.1	Producing Lands	-				-
10	325.2	Producing Leaseholds	-				-
11	325.3	Gas Rights	-				-
12	325.4	Rights-of-Way	1				1
13	325.5	Other Land and Land Rights	-				-
14	326	Gas Well Structures	-				-
15	327	Field Compressor Station Structure	-				-
16	328	Field Measure and Reg. Station Structure	-				-
17	329	other Structures	-				-
18	330	Producing Gas Wells - Wells Construction	-				-
19	331	Producing Gas Wells - Wells Equipment	-				-
20	332	Field Lines	-				-
21	333	Field Compressor Station Equipment	-				-
22	334	Field Measure and Reg. Station Equipment	11				11
23	335	Drilling and Cleaning Equipment	-				-
24	336	Purification Equipment	-				-
25	337	Other Equipment	-				-
26	338	Unsuccessful Exploration & Development Costs	-				-
		Assset Retirement Costs for Natural Gas Production and					
27	339	Gathering Plant	-				-
28		Subtotal - Production and Gathering Plant	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11</u>

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Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2005 (H)	Calendar Year 2006			Plant Balances as of December 31, 2006 (L)
				Gross Additions During the Year (I)	Retirements During the Year (J)	Transfers During the Year (K)	
29		Production Extraction Plant					
30	340	Land and Land Rights	-				-
31	341	Structures and Improvements	-				-
32	342	Extraction and Refining Equipment	-				-
33	343	Pipe Lines	-				-
34	344	Extracted Products Storage Equipment	-				-
35	345	Compressor Equipment	-				-
36	346	Gas Measuring and Regulatory Equipment	-				-
37	347	Other Equipment	-				-
38	348	Asset Retirement Costs for Production Extraction Plant	-				-
39		Subtotal - Products Extraction Plant	-	-	-	-	-
40		Mfd gas Production Plant (Submit Supplement Statement)	1,202		(1,126)		2,327
41		Sub Total Production Plant	<u>1,213</u>	<u>-</u>	<u>(1,126)</u>	<u>-</u>	<u>2,339</u>
42		Natural Gas Storage and Processing Plant					
43		Underground Storage Plant					
44	350.1	Land	108				108
45	350.2	Rights-of-Way	900				900
46	351	Structures and Improvements	881	49			930
47	352	Wells	8,606	89			8,694
48	352.1	Storage Leaseholds and Rights	-				-
49	352.2	Reservoirs	304				304
50	352.3	Non-recoverable Natural Gas	9,052				9,052
51	353	Lines	2,000	82			2,082
52	354	Compressor Station Equipment	5,648	7			5,655
53	355	Measuring and Regulatory Equipment	881	636			1,516
54	356	Purification Equipment	858	72			930
55	357	Other Equipment	-				-
56	358	Asset Retirement Costs for Underground Storage Plant	-				-
57		Subtotal - Underground Storage Plant	<u>29,237</u>	<u>935</u>	<u>-</u>	<u>-</u>	<u>30,173</u>

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Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2005 (H)	Calendar Year 2006			Plant Balances as of December 31, 2006 (L)
				Gross Additions During the Year (I)	Retirements During the Year (J)	Transfers During the Year (K)	
58		Other Storage Plant					
59	360	Land and Land Rights	-				-
60	361	Structures and Improvements	-				-
61	362	Gas Holders	-				-
62	363	Purification Equipment	-				-
63	363.1	Liquefaction Equipment	-				-
64	363.2	Vaporizing Equipment	-				-
65	363.3	Compressor Equipment	-				-
66	363.4	Measuring and Regulating Equipment	-				-
67	363.5	Other Equipment	-				-
68	363.6	Asset Retirement Costs for Other Storage Plant	-				-
69		Subtotal - Other Storage Plant	-	-	-	-	-
70		Base Load Liquefied Natural Gas Terminaling and Processing Plant					
71	364.1	Land and Land Rights	-				-
72	364.2	Structures and Improvements	-				-
73	364.3	LNG Processing Terminal Equipment	-				-
74	364.4	LNG Transportation Equipment	-				-
75	364.5	Measuring and Regulating Equipment	-				-
76	364.6	Compressor Station Equipment	-				-
77	364.7	Communications Equipment	-				-
78	364.8	Other Equipment	-				-
		Asset Retirement Costs for Baseload Liquefied Natural Gas	-				-
79	364.9	Terminaling & Processing Plant	-				-
80		Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-

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Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2005 (H)	Calendar Year 2006			Plant Balances as of December 31, 2006 (L)
				Gross Additions During the Year (I)	Retirements During the Year (J)	Transfers During the Year (K)	
81		Sub Total Storage and Processing Plant	29,237	935	-	-	30,173
82		Transmission Plant					
83	365.1	Land and Land Rights	79	8			88
84	365.2	Rights of Way	2,066				2,066
85	366	Structures and Improvements	212	22			234
86	367	Mains	35,522	130			35,652
87	368	Compressor Station Equipment	68				68
88	369	Measuring and Regulating Station Equipment	3,336	58			3,394
89	370	Communications Equipment	-				-
90	371	Other Equipment	-				-
91	372	Asset Retirement Costs for Transmission Plant	-				-
92		Subtotal - Transmission Plant	41,284	219	-	-	41,502
93		Distribution Plant					
94	374	Land and Land Rights	563	2			565
95	375	Structures and Improvements	313	(151)			163
96	376	Mains	141,121	2,406	327		143,200
97	377	Compressor Station Equipment	-				-
98	378	Measuring and Regulating Station Equipment - General	2,733	171	65		2,839
99	379	Measuring and Regulating Station Equipment - City Gate	474	2			476
100	380	Services	73,683	2,920	1,081		75,522
101	381	Meters	22,737	621	30		23,328
102	382	Meter Installations	-				-
103	383	House Regulators	6,999	133	132		7,001
104	384	House Regulator Installations	-				-
105	385	Industrial Meas. And Reg. Station Equipment	117	15			131
106	386	Other Property on Customers' Premises	-				-
107	387	Other Equipment	-				-
108	388	Asset Retirement Costs for Distribution Plant	-				-

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Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2005 (H)	Calendar Year 2006			Plant Balances as of December 31, 2006 (L)
				Gross Additions During the Year (I)	Retirements During the Year (J)	Transfers During the Year (K)	
109		Subtotal - Distribution Plant	<u>248,739</u>	<u>6,120</u>	<u>1,635</u>	<u>-</u>	<u>253,224</u>
110		Gas General Plant					
111	389	Land and Land Rights	42				42
112	390	Structures and Improvements	2,126	44			2,170
113	391	Office Furniture and Equipment	441	67	92		416
114	392	Transportation	7,567	767	705		7,629
115	393	Stores Equipment	-				-
116	394	Tools, Shop and Garage Equipment	1,226	128	151		1,204
117	395	Laboratory Equipment	307		49		258
118	396	Power Operated Equipment	3,984	57	400		3,641
119	397	Communication Equipment	2,362	54	10		2,405
120	398	Miscellaneous Equipment	4				4
121	399	Other Tangible Property	(0)				(0)
122	399.1	Asset Retirement Cost for General Plant	-				-
123		Subtotal - Gas General Plant	<u>18,060</u>	<u>1,117</u>	<u>1,405</u>	<u>-</u>	<u>17,771</u>
124		Total Plant in Service	<u>\$ 338,532</u>	<u>\$ 8,391</u>	<u>\$ 1,915</u>	<u>\$ -</u>	<u>\$ 345,009</u>

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Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2007				Plant Balances as of December 31, 2007 (Q)
			Gross Additions During the Year (M)	Retirements During the Year (N)	Adjustments During the Year (O)	Transfers During the Year (P)	
1		Gas Intangible Plant					
2	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents					-
4	303	Miscellaneous Intangible Plant					-
5		Subtotal - Gas Intangible Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6		Gas Production Plant					
7		Natural Gas Production and Gathering Plant					
		Assset Retirement Costs for Manufactured gas Production					
8	321	Plants					-
9	325.1	Producing Lands					-
10	325.2	Producing Leaseholds					-
11	325.3	Gas Rights					-
12	325.4	Rights-of-Way					1
13	325.5	Other Land and Land Rights					-
14	326	Gas Well Structures					-
15	327	Field Compressor Station Structure					-
16	328	Field Measure and Reg. Station Structure					-
17	329	other Structures					-
18	330	Producing Gas Wells - Wells Construction					-
19	331	Producing Gas Wells - Wells Equipment					-
20	332	Field Lines					-
21	333	Field Compressor Station Equipment					-
22	334	Field Measure and Reg. Station Equipment					11
23	335	Drilling and Cleaning Equipment					-
24	336	Purification Equipment					-
25	337	Other Equipment					-
26	338	Unsuccessful Exploration & Development Costs					-
		Assset Retirement Costs for Natural Gas Production and					
27	339	Gathering Plant					-
28		Subtotal - Production and Gathering Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11</u>

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Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2007				Plant Balances as of December 31, 2007 (Q)
			Gross Additions During the Year (M)	Retirements During the Year (N)	Adjustments During the Year (O)	Transfers During the Year (P)	
29		Production Extraction Plant					
30	340	Land and Land Rights					-
31	341	Structures and Improvements					-
32	342	Extraction and Refining Equipment					-
33	343	Pipe Lines					-
34	344	Extracted Products Storage Equipment					-
35	345	Compressor Equipment					-
36	346	Gas Measuring and Regulatory Equipment					-
37	347	Other Equipment					-
38	348	Asset Retirement Costs for Production Extraction Plant					-
39		Subtotal - Products Extraction Plant	-	-	-	-	-
40		Mfd gas Production Plant (Submit Supplement Statement)		1,126	-	(328)	873
41		Sub Total Production Plant	-	1,126	-	(328)	885
42		Natural Gas Storage and Processing Plant					
43		Underground Storage Plant					
44	350.1	Land					108
45	350.2	Rights-of-Way		3			898
46	351	Structures and Improvements	169	1			1,099
47	352	Wells	25	12			8,707
48	352.1	Storage Leaseholds and Rights					-
49	352.2	Reservoirs					304
50	352.3	Non-recoverable Natural Gas		12	(6,202)		2,838
51	353	Lines	108	119			2,072
52	354	Compressor Station Equipment	0				5,656
53	355	Measuring and Regulatory Equipment	286	26			1,777
54	356	Purification Equipment	122	30			1,022
55	357	Other Equipment					-
56	358	Asset Retirement Costs for Underground Storage Plant					-
57		Subtotal - Underground Storage Plant	711	202	(6,202)	-	24,480

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Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2007				Plant Balances as of December 31, 2007 (Q)
			Gross Additions During the Year (M)	Retirements During the Year (N)	Adjustments During the Year (O)	Transfers During the Year (P)	
58		Other Storage Plant					
59	360	Land and Land Rights					-
60	361	Structures and Improvements					-
61	362	Gas Holders					-
62	363	Purification Equipment					-
63	363.1	Liquefaction Equipment					-
64	363.2	Vaporizing Equipment					-
65	363.3	Compressor Equipment					-
66	363.4	Measuring and Regulating Equipment					-
67	363.5	Other Equipment					-
68	363.6	Asset Retirement Costs for Other Storage Plant					-
69		Subtotal - Other Storage Plant	-	-	-	-	-
70		Base Load Liquefied Natural Gas Terminaling and Processing Plant					
71	364.1	Land and Land Rights					-
72	364.2	Structures and Improvements					-
73	364.3	LNG Processing Terminal Equipment					-
74	364.4	LNG Transportation Equipment					-
75	364.5	Measuring and Regulating Equipment					-
76	364.6	Compressor Station Equipment					-
77	364.7	Communications Equipment					-
78	364.8	Other Equipment					-
		Asset Retirement Costs for Baseload Liquefied Natural Gas					-
79	364.9	Terminaling & Processing Plant					-
80		Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-

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Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2007				Plant Balances as of December 31, 2007 (Q)
			Gross Additions During the Year (M)	Retirements During the Year (N)	Adjustments During the Year (O)	Transfers During the Year (P)	
81		Sub Total Storage and Processing Plant	711	202	(6,202)	-	24,480
82		Transmission Plant					
83	365.1	Land and Land Rights	(0)				88
84	365.2	Rights of Way					2,066
85	366	Structures and Improvements	0			124	358
86	367	Mains	215				35,867
87	368	Compressor Station Equipment					68
88	369	Measuring and Regulating Station Equipment	22			(124)	3,292
89	370	Communications Equipment					-
90	371	Other Equipment					-
91	372	Asset Retirement Costs for Transmission Plant					-
92		Subtotal - Transmission Plant	236	-	-	-	41,739
93		Distribution Plant					
94	374	Land and Land Rights	(0)			(35)	530
95	375	Structures and Improvements	19			21	202
96	376	Mains	3,011	166		32	146,077
97	377	Compressor Station Equipment				-	-
98	378	Measuring and Regulating Station Equipment - General	101	124		319	3,136
99	379	Measuring and Regulating Station Equipment - City Gate	76			(10)	543
100	380	Services	3,031	286		(26)	78,241
101	381	Meters	849	1,311		34	22,899
102	382	Meter Installations					-
103	383	House Regulators	136	102		26	7,060
104	384	House Regulator Installations					-
105	385	Industrial Meas. And Reg. Station Equipment	14				145
106	386	Other Property on Customers' Premises					-
107	387	Other Equipment					-
108	388	Asset Retirement Costs for Distribution Plant					-

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Line No.	Account No.	Title of Plant Function	Calendar Year 2007				Plant Balances as of December 31, 2007
			Gross Additions During the Year	Retirements During the Year	Adjustments During the Year	Transfers During the Year	
	(A)	(B)	(M)	(N)	(O)	(P)	(Q)
109		Subtotal - Distribution Plant	<u>7,237</u>	<u>1,989</u>	<u>-</u>	<u>362</u>	<u>258,834</u>
110		Gas General Plant					
111	389	Land and Land Rights					42
112	390	Structures and Improvements	48				2,218
113	391	Office Furniture and Equipment	22	25		5	417
114	392	Transportation	1,291	916		179	8,183
115	393	Stores Equipment					-
116	394	Tools, Shop and Garage Equipment	161	222		24	1,167
117	395	Laboratory Equipment		29			229
118	396	Power Operated Equipment	(143)	281		(368)	2,849
119	397	Communication Equipment	48				2,454
120	398	Miscellaneous Equipment				3	7
121	399	Other Tangible Property					(0)
122	399.1	Asset Retirement Cost for General Plant					-
123		Subtotal - Gas General Plant	<u>1,427</u>	<u>1,474</u>	<u>-</u>	<u>(157)</u>	<u>17,567</u>
124		Total Plant in Service	<u>\$ 9,612</u>	<u>\$ 4,791</u>	<u>\$ (6,202)</u>	<u>\$ (124)</u>	<u>\$ 343,504</u>

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Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2008			Plant Balances as of December 31, 2008 (U)
			Gross Additions During the Year (R)	Retirements During the Year (S)	Transfers During the Year (T)	
1		Gas Intangible Plant				
2	301	Organization	\$ -	\$ -	\$ -	\$ -
3	302	Franchises and Consents				-
4	303	Miscellaneous Intangible Plant				-
5		Subtotal - Gas Intangible Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
6		Gas Production Plant				
7		Natural Gas Production and Gathering Plant				
		Asset Retirement Costs for Manufactured gas Production				
8	321	Plants				-
9	325.1	Producing Lands				-
10	325.2	Producing Leaseholds				-
11	325.3	Gas Rights				-
12	325.4	Rights-of-Way				1
13	325.5	Other Land and Land Rights				-
14	326	Gas Well Structures				-
15	327	Field Compressor Station Structure				-
16	328	Field Measure and Reg. Station Structure				-
17	329	other Structures				-
18	330	Producing Gas Wells - Wells Construction				-
19	331	Producing Gas Wells - Wells Equipment				-
20	332	Field Lines				-
21	333	Field Compressor Station Equipment				-
22	334	Field Measure and Reg. Station Equipment				11
23	335	Drilling and Cleaning Equipment				-
24	336	Purification Equipment				-
25	337	Other Equipment				-
26	338	Unsuccessful Exploration & Development Costs				-
		Asset Retirement Costs for Natural Gas Production and				
27	339	Gathering Plant				-
28		Subtotal - Production and Gathering Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>11</u>

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Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2008			Plant Balances as of December 31, 2008 (U)
			Gross Additions During the Year (R)	Retirements During the Year (S)	Transfers During the Year (T)	
29		Production Extraction Plant				
30	340	Land and Land Rights				-
31	341	Structures and Improvements				-
32	342	Extraction and Refining Equipment				-
33	343	Pipe Lines				-
34	344	Extracted Products Storage Equipment				-
35	345	Compressor Equipment				-
36	346	Gas Measuring and Regulatory Equipment				-
37	347	Other Equipment				-
38	348	Asset Retirement Costs for Production Extraction Plant				-
39		Subtotal - Products Extraction Plant	-	-	-	-
40		Mfd gas Production Plant (Submit Supplement Statement)				873
41		Sub Total Production Plant	-	-	-	885
42		Natural Gas Storage and Processing Plant				
43		Underground Storage Plant				
44	350.1	Land				108
45	350.2	Rights-of-Way				898
46	351	Structures and Improvements	(42)			1,057
47	352	Wells	(17)			8,690
48	352.1	Storage Leaseholds and Rights				-
49	352.2	Reservoirs				304
50	352.3	Non-recoverable Natural Gas	5,528			8,366
51	353	Lines	470			2,542
52	354	Compressor Station Equipment	67			5,722
53	355	Measuring and Regulatory Equipment	(27)			1,750
54	356	Purification Equipment	470			1,492
55	357	Other Equipment				-
56	358	Asset Retirement Costs for Underground Storage Plant				-
57		Subtotal - Underground Storage Plant	6,448	-	-	30,928

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Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2008			Plant Balances as of December 31, 2008 (U)
			Gross Additions During the Year (R)	Retirements During the Year (S)	Transfers During the Year (T)	
58		Other Storage Plant				
59	360	Land and Land Rights				-
60	361	Structures and Improvements				-
61	362	Gas Holders				-
62	363	Purification Equipment				-
63	363.1	Liquefaction Equipment				-
64	363.2	Vaporizing Equipment				-
65	363.3	Compressor Equipment				-
66	363.4	Measuring and Regulating Equipment				-
67	363.5	Other Equipment				-
68	363.6	Asset Retirement Costs for Other Storage Plant				-
69		Subtotal - Other Storage Plant	-	-	-	-
70		Base Load Liquefied Natural Gas Terminaling and Processing Plant				
71	364.1	Land and Land Rights				-
72	364.2	Structures and Improvements				-
73	364.3	LNG Processing Terminal Equipment				-
74	364.4	LNG Transportation Equipment				-
75	364.5	Measuring and Regulating Equipment				-
76	364.6	Compressor Station Equipment				-
77	364.7	Communications Equipment				-
78	364.8	Other Equipment				-
		Asset Retirement Costs for Baseload Liquefied Natural Gas				-
79	364.9	Terminaling & Processing Plant				-
80		Subtotal - Base Load Liquefied Natural Gas	-	-	-	-

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Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2008			Plant Balances as of December 31, 2008 (U)
			Gross Additions During the Year (R)	Retirements During the Year (S)	Transfers During the Year (T)	
81		Sub Total Storage and Processing Plant	<u>6,448</u>	<u>-</u>	<u>-</u>	<u>30,928</u>
82		Transmission Plant				
83	365.1	Land and Land Rights	2			90
84	365.2	Rights of Way				2,066
85	366	Structures and Improvements				358
86	367	Mains	820			36,686
87	368	Compressor Station Equipment				68
88	369	Measuring and Regulating Station Equipment	14			3,306
89	370	Communications Equipment				-
90	371	Other Equipment				-
91	372	Asset Retirement Costs for Transmission Plant				-
92		Subtotal - Transmission Plant	<u>836</u>	<u>-</u>	<u>-</u>	<u>42,575</u>
93		Distribution Plant				
94	374	Land and Land Rights	82			612
95	375	Structures and Improvements	53			255
96	376	Mains	4,188	139		150,126
97	377	Compressor Station Equipment				-
98	378	Measuring and Regulating Station Equipment - General	670	9		3,796
99	379	Measuring and Regulating Station Equipment - City Gate	36			579
100	380	Services	2,697	218		80,720
101	381	Meters	539	151	42	23,328
102	382	Meter Installations				-
103	383	House Regulators	217	90		7,188
104	384	House Regulator Installations				-
105	385	Industrial Meas. And Reg. Station Equipment	24			169
106	386	Other Property on Customers' Premises				-
107	387	Other Equipment				-
108	388	Asset Retirement Costs for Distribution Plant				-

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Line No.	Account No.	Title of Plant Function	Calendar Year 2008			Plant Balances as of December 31, 2008
			Gross Additions During the Year	Retirements During the Year	Transfers During the Year	
	(A)	(B)	(R)	(S)	(T)	(U)
109		Subtotal - Distribution Plant	<u>8,506</u>	<u>608</u>	<u>42</u>	<u>266,774</u>
110		Gas General Plant				
111	389	Land and Land Rights				42
112	390	Structures and Improvements	(0)			2,218
113	391	Office Furniture and Equipment	44	47		414
114	392	Transportation	1,138	782	(133)	8,405
115	393	Stores Equipment				-
116	394	Tools, Shop and Garage Equipment	114	87		1,193
117	395	Laboratory Equipment		28		201
118	396	Power Operated Equipment	445	327	(22)	2,946
119	397	Communication Equipment	40	158		2,336
120	398	Miscellaneous Equipment				7
121	399	Other Tangible Property				(0)
122	399.1	Asset Retirement Cost for General Plant				-
123		Subtotal - Gas General Plant	<u>1,781</u>	<u>1,431</u>	<u>(154)</u>	<u>17,763</u>
124		Total Plant in Service	<u>\$ 17,570</u>	<u>\$ 2,039</u>	<u>\$ (113)</u>	<u>\$ 358,923</u>

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Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005				
				Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)	
1		Gas Intangible Plant						
2	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	
3	302	Franchises and Consents	-					
4	303	Miscellaneous Intangible Plant	-					
5		Subtotal - Gas Intangible Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
6		Gas Production Plant						
7		Natural Gas Production and Gathering Plant						
		Assset Retirement Costs for Manufactured Gas Production						
8	321	Plants	-					
9	325.1	Producing Lands	-					
10	325.2	Producing Leaseholds	-					
11	325.3	Gas Rights	-					
12	325.4	Rights-of-Way	-					
13	325.5	Other Land and Land Rights	-					
14	326	Gas Well Structures	-					
15	327	Field Compressor Station Structure	-					
16	328	Field Measure and Reg. Station Structure	-					
17	329	other Structures	-					
18	330	Producing Gas Wells - Wells Construction	-					
19	331	Producing Gas Wells - Wells Equipment	-					
20	332	Field Lines	-					
21	333	Field Compressor Station Equipment	-					
22	334	Field Measure and Reg. Station Equipment	-					
23	335	Drilling and Cleaning Equipment	-					
24	336	Purification Equipment	-					
25	337	Other Equipment	-					
26	338	Unsuccessful Exploration & Development Costs	-					
		Asset Retirement Costs for Natural Gas Production and						
27	339	Gathering Plant	-					
28		Subtotal - Production and Gathering Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	

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Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005			
				Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)
29		Production Extraction Plant					
30	340	Land and Land Rights	-				
31	341	Structures and Improvements	-				
32	342	Extraction and Refining Equipment	-				
33	343	Pipe Lines	-				
34	344	Extracted Products Storage Equipment	-				
35	345	Compressor Equipment	-				
36	346	Gas Measuring and Regulatory Equipment	-				
37	347	Other Equipment	-				
38	348	Asset Retirement Costs for Production Extraction Plant	-				
39		Subtotal - Products Extraction Plant	-	-	-	-	-
40		Mfd gas Production Plant (Submit Supplement Statement)	-				
41		Sub Total Production Plant	-	-	-	-	-
42		Natural Gas Storage and Processing Plant					
43		Underground Storage Plant					
44	350.1	Land	-				
45	350.2	Rights-of-Way	-				
46	351	Structures and Improvements	-				
47	352	Wells	-				
48	352.1	Storage Leaseholds and Rights	-				
49	352.2	Reservoirs	-				
50	352.3	Non-recoverable Natural Gas	-				
51	353	Lines	-				
52	354	Compressor Station Equipment	-				
53	355	Measuring and Regulatory Equipment	-				
54	356	Purification Equipment	-				
55	357	Other Equipment	-				
56	358	Asset Retirement Costs for Underground Storage Plant	-				
57		Subtotal - Underground Storage Plant	-	-	-	-	-

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Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005			
				Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)
58		Other Storage Plant					
59	360	Land and Land Rights	-				
60	361	Structures and Improvements	-				
61	362	Gas Holders	-				
62	363	Purification Equipment	-				
63	363.1	Liquefaction Equipment	-				
64	363.2	Vaporizing Equipment	-				
65	363.3	Compressor Equipment	-				
66	363.4	Measuring and Regulating Equipment	-				
67	363.5	Other Equipment	-				
68	363.6	Asset Retirement Costs for Other Storage Plant	-				
69		Subtotal - Other Storage Plant	-	-	-	-	-
70		Base Load Liquefied Natural Gas Terminaling and Processing Plant					
71	364.1	Land and Land Rights	-				
72	364.2	Structures and Improvements	-				
73	364.3	LNG Processing Terminal Equipment	-				
74	364.4	LNG Transportation Equipment	-				
75	364.5	Measuring and Regulating Equipment	-				
76	364.6	Compressor Station Equipment	-				
77	364.7	Communications Equipment	-				
78	364.8	Other Equipment	-				
79	364.9	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant	-				
80		Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-
81		Sub Total Storage and Processing Plant	-	-	-	-	-

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Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005			
				Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)
82		Transmission Plant					
83	365.1	Land and Land Rights	-				
84	365.2	Rights of Way	-				
85	366	Structures and Improvements	-				
86	367	Mains	-				
87	368	Compressor Station Equipment	-				
88	369	Measuring and Regulating Station Equipment	-				
89	370	Communications Equipment	-				
90	371	Other Equipment	-				
91	372	Asset Retirement Costs for Transmission Plant	-				
92		Subtotal - Transmission Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
93		Distribution Plant					
94	374	Land and Land Rights	0				
95	375	Structures and Improvements	7	(7)			
96	376	Mains	14,386	(14,384)	2		
97	377	Compressor Station Equipment	-				
98	378	Measuring and Regulating Station Equipment - General	772	(772)			
99	379	Measuring and Regulating Station Equipment - City Gate	412	(412)			
100	380	Services	11,054	(10,922)	132		
101	381	Meters	1,935	(1,929)	6		
102	382	Meter Installations	-	-			
103	383	House Regulators	951	(951)			
104	384	House Regulator Installations	-				
105	385	Industrial Meas. And Reg. Station Equipment	41	(41)			
106	386	Other Property on Customers' Premises	-				
107	387	Other Equipment	-				
108	388	Asset Retirement Costs for Distribution Plant	-				
109		Subtotal - Distribution Plant	<u>29,559</u>	<u>(29,418)</u>	<u>140</u>	<u>-</u>	<u>-</u>

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Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2004 (C)	Calendar Year 2005			
				Gross Additions During the Year (D)	Retirements During the Year (E)	Adjustments During the Year (F)	Transfers During the Year (G)
110		Gas General Plant					
111	389	Land and Land Rights	-				
112	390	Structures and Improvements	-				
113	391	Office Furniture and Equipment	49	(49)			
114	392	Transportation	888	(888)			
115	393	Stores Equipment	-				
116	394	Tools, Shop and Garage Equipment	111	(111)			
117	395	Laboratory Equipment	53	(53)			
118	396	Power Operated Equipment	220	(220)			
119	397	Communication Equipment	39	(39)			
120	398	Miscellaneous Equipment	-				
121	399	Other Tangible Property	-				
122	399.1	Asset Retirement Cost for General Plant	-				
123		Subtotal - Gas General Plant	<u>1,361</u>	<u>(1,361)</u>	<u>-</u>	<u>-</u>	<u>-</u>
124		Total Plant in Service	<u>\$ 30,920</u>	<u>\$ (30,779)</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ -</u>

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Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2005 (H)	Calendar Year 2006		
				Gross Additions During the Year (I)	Retirements During the Year (J)	Transfers During the Year (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>	<u>-</u>	<u>-</u>	<u>-</u>
6		Gas Production Plant				
7		Natural Gas Production and Gathering Plant				
		Asset Retirement Costs for Manufactured Gas Production				
8	321	Plants	-			
9	325.1	Producing Lands	-			
10	325.2	Producing Leaseholds	-			
11	325.3	Gas Rights	-			
12	325.4	Rights-of-Way	-			
13	325.5	Other Land and Land Rights	-			
14	326	Gas Well Structures	-			
15	327	Field Compressor Station Structure	-			
16	328	Field Measure and Reg. Station Structure	-			
17	329	other Structures	-			
18	330	Producing Gas Wells - Wells Construction	-			
19	331	Producing Gas Wells - Wells Equipment	-			
20	332	Field Lines	-			
21	333	Field Compressor Station Equipment	-			
22	334	Field Measure and Reg. Station Equipment	-			
23	335	Drilling and Cleaning Equipment	-			
24	336	Purification Equipment	-			
25	337	Other Equipment	-			
26	338	Unsuccessful Exploration & Development Costs	-			
		Asset Retirement Costs for Natural Gas Production and				
27	339	Gathering Plant	-			
28		Subtotal - Production and Gathering Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2005 (H)	Calendar Year 2006		
				Gross Additions During the Year (I)	Retirements During the Year (J)	Transfers During the Year (K)
29		Production Extraction Plant				
30	340	Land and Land Rights	-			
31	341	Structures and Improvements	-			
32	342	Extraction and Refining Equipment	-			
33	343	Pipe Lines	-			
34	344	Extracted Products Storage Equipment	-			
35	345	Compressor Equipment	-			
36	346	Gas Measuring and Regulatory Equipment	-			
37	347	Other Equipment	-			
38	348	Asset Retirement Costs for Production Extraction Plant	-			
39		Subtotal - Products Extraction Plant	-	-	-	-
40		Mfd gas Production Plant (Submit Supplement Statement)	-			
41		Sub Total Production Plant	-	-	-	-
42		Natural Gas Storage and Processing Plant				
43		Underground Storage Plant				
44	350.1	Land	-			
45	350.2	Rights-of-Way	-			
46	351	Structures and Improvements	-			
47	352	Wells	-			
48	352.1	Storage Leaseholds and Rights	-			
49	352.2	Reservoirs	-			
50	352.3	Non-recoverable Natural Gas	-			
51	353	Lines	-			
52	354	Compressor Station Equipment	-			
53	355	Measuring and Regulatory Equipment	-			
54	356	Purification Equipment	-			
55	357	Other Equipment	-			
56	358	Asset Retirement Costs for Underground Storage Plant	-			
57		Subtotal - Underground Storage Plant	-	-	-	-

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Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2005 (H)	Calendar Year 2006		
				Gross Additions During the Year (I)	Retirements During the Year (J)	Transfers During the Year (K)
58		Other Storage Plant				
59	360	Land and Land Rights	-			
60	361	Structures and Improvements	-			
61	362	Gas Holders	-			
62	363	Purification Equipment	-			
63	363.1	Liquefaction Equipment	-			
64	363.2	Vaporizing Equipment	-			
65	363.3	Compressor Equipment	-			
66	363.4	Measuring and Regulating Equipment	-			
67	363.5	Other Equipment	-			
68	363.6	Asset Retirement Costs for Other Storage Plant	-			
69		Subtotal - Other Storage Plant	-	-	-	-
		Base Load Liquefied Natural Gas Terminaling and Processing Plant				
70		Processing Plant				
71	364.1	Land and Land Rights	-			
72	364.2	Structures and Improvements	-			
73	364.3	LNG Processing Terminal Equipment	-			
74	364.4	LNG Transportation Equipment	-			
75	364.5	Measuring and Regulating Equipment	-			
76	364.6	Compressor Station Equipment	-			
77	364.7	Communications Equipment	-			
78	364.8	Other Equipment	-			
		Asset Retirement Costs for Baseload Liquefied Natural Gas	-			
79	364.9	Terminaling & Processing Plant	-			
80		Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
81		Sub Total Storage and Processing Plant	-	-	-	-

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Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2005 (H)	Calendar Year 2006		
				Gross Additions During the Year (I)	Retirements During the Year (J)	Transfers During the Year (K)
82		Transmission Plant				
83	365.1	Land and Land Rights	-			
84	365.2	Rights of Way	-			
85	366	Structures and Improvements	-			
86	367	Mains	-			
87	368	Compressor Station Equipment	-			
88	369	Measuring and Regulating Station Equipment	-			
89	370	Communications Equipment	-			
90	371	Other Equipment	-			
91	372	Asset Retirement Costs for Transmission Plant	-			
92		Subtotal - Transmission Plant	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
93		Distribution Plant				
94	374	Land and Land Rights	0			
95	375	Structures and Improvements	-			
96	376	Mains	(0)			
97	377	Compressor Station Equipment	-			
98	378	Measuring and Regulating Station Equipment - General	-			
99	379	Measuring and Regulating Station Equipment - City Gate	-			
100	380	Services	(0)			
101	381	Meters	(0)			
102	382	Meter Installations	-			
103	383	House Regulators	-			
104	384	House Regulator Installations	-			
105	385	Industrial Meas. And Reg. Station Equipment	-			
106	386	Other Property on Customers' Premises	-			
107	387	Other Equipment	-			
108	388	Asset Retirement Costs for Distribution Plant	-			
109		Subtotal - Distribution Plant	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>

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Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2005 (H)	Calendar Year 2006		
				Gross Additions During the Year (I)	Retirements During the Year (J)	Transfers During the Year (K)
110		Gas General Plant				
111	389	Land and Land Rights	-			
112	390	Structures and Improvements	-			
113	391	Office Furniture and Equipment	-			
114	392	Transportation	-			
115	393	Stores Equipment	-			
116	394	Tools, Shop and Garage Equipment	-			
117	395	Laboratory Equipment	-			
118	396	Power Operated Equipment	-			
119	397	Communication Equipment	-			
120	398	Miscellaneous Equipment	-			
121	399	Other Tangible Property	-			
122	399.1	Asset Retirement Cost for General Plant	-			
123		Subtotal - Gas General Plant	-	-	-	-
124		Total Plant in Service	\$ 0	\$ -	\$ -	\$ -

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Line No.	Account No. (A)	Title of Plant Function (B)	2005 Transfers (C)
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		Gas Production Plant	
7		Natural Gas Production and Gathering Plant	
8	321	Assset Retirement Costs for Manufactured gas Production Plants	-
9	325.1	Producing Lands	-
10	325.2	Producing Leaseholds	-
11	325.3	Gas Rights	-
12	325.4	Rights-of-Way	-
13	325.5	Other Land and Land Rights	-
14	326	Gas Well Structures	-
15	327	Field Compressor Station Structure	-
16	328	Field Measure and Reg. Station Structure	-
17	329	other Structures	-
18	330	Producing Gas Wells - Wells Construction	-
19	331	Producing Gas Wells - Wells Equipment	-
20	332	Field Lines	-
21	333	Field Compressor Station Equipment	-
22	334	Field Measure and Reg. Station Equipment	-
23	335	Drilling and Cleaning Equipment	-
24	336	Purification Equipment	-
25	337	Other Equipment	-
26	338	Unsuccessful Exploration & Development Costs	-
27	339	Assset Retirement Costs for Natural Gas Production and Gathering Plant	-
28		Subtotal - Production and Gathering Plant	<u>-</u>
29		Production Extraction Plant	
30	340	Land and Land Rights	-
31	341	Structures and Improvements	-
32	342	Extraction and Refining Equipment	-
33	343	Pipe Lines	-
34	344	Extracted Products Storage Equipment	-
35	345	Compressor Equipment	-
36	346	Gas Measuring and Regulatory Equipment	-
37	347	Other Equipment	-
38	348	Asset Retirement Costs for Production Extraction Plant	-
39		Subtotal - Products Extraction Plant	<u>-</u>
40		Mfd gas Production Plant (Submit Supplement Statement)	816
41		SubTotal Gas Production Plant	<u>816</u>
42		Natural Gas Storage and Processing Plant	
43		Underground Storage Plant	
44	350.1	Land	-
45	350.2	Rights-of-Way	-
46	351	Structures and Improvements	-
47	352	Wells	-
48	352.1	Storage Leaseholds and Rights	-
49	352.2	Reservoirs	-
50	352.3	Non-recoverable Natural Gas	-
51	353	Lines	-

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Line No.	Account No. (A)	Title of Plant Function (B)	2005 Transfers (C)
52	354	Compressor Station Equipment	-
53	355	Measuring and Regulatory Equipment	-
54	356	Purification Equipment	-
55	357	Other Equipment	-
56	358	Asset Retirement Costs for Underground Storage Plant	-
57		Subtotal - Underground Storage Plant	-
58		Other Storage Plant	
59	360	Land and Land Rights	-
60	361	Structures and Improvements	-
61	362	Gas Holders	-
62	363	Purification Equipment	-
63	363.1	Liquefaction Equipment	-
64	363.2	Vaporizing Equipment	-
65	363.3	Compressor Equipment	-
66	363.4	Measuring and Regulating Equipment	-
67	363.5	Other Equipment	-
68	363.6	Asset Retirement Costs for Other Storage Plant	-
69		Subtotal - Other Storage Plant	-

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Line No.	Account No. (A)	Title of Plant Function (B)	2005 Transfers (C)
70		Base Load Liquefied Natural Gas Terminating and Processing Plant	
71	364.1	Land and Land Rights	-
72	364.2	Structures and Improvements	-
73	364.3	LNG Processing Terminal Equipment	-
74	364.4	LNG Transportation Equipment	-
75	364.5	Measuring and Regulating Equipment	-
76	364.6	Compressor Station Equipment	-
77	364.7	Communications Equipment	-
78	364.8	Other Equipment	-
79	364.9	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminating & Processing Plant	-
80		Subtotal - Base Load Liquefied Natural Gas	-
81		SubTotal Gas Storage and Processing Plant	-
82		Transmission Plant	
83	365.1	Land and Land Rights	-
84	365.2	Rights of Way	-
85	366	Structures and Improvements	-
86	367	Mains	-
87	368	Compressor Station Equipment	-
88	369	Measuring and Regulating Station Equipment	-
89	370	Communications Equipment	-
90	371	Other Equipment	-
91	372	Asset Retirement Costs for Transmission Plant	-
92		SubTotal Gas Transmission Plant	-
93		Distribution Plant	
94	374	Land and Land Rights	-
95	375	Structures and Improvements	7
96	376	Mains	15,177
97	377	Compressor Station Equipment	-
98	378	Measuring and Regulating Station Equipment - General	774
99	379	Measuring and Regulating Station Equipment - City Gate	412
100	380	Services	11,445
101	381	Meters	1,947
102	382	Meter Installations	-
103	383	House Regulators	1,007
104	384	House Regulator Installations	-
105	385	Industrial Meas. And Reg. Station Equipment	41
106	386	Other Property on Customers' Premises	-
107	387	Other Equipment	-
108	388	Asset Retirement Costs for Distribution Plant	-
109		SubTotal Gas Distribution Plant	30,810
110		Gas General Plant	
111	389	Land and Land Rights	-
112	390	Structures and Improvements	-
113	391	Office Furniture and Equipment	49
114	392	Transportation	888
115	393	Stores Equipment	-
116	394	Tools, Shop and Garage Equipment	111
117	395	Laboratory Equipment	53
118	396	Power Operated Equipment	220
119	397	Communication Equipment	39

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Line No.	Account No. (A)	Title of Plant Function (B)	2005 Transfers (C)
120	398	Miscellaneous Equipment	-
121	399	Other Tangible Property	-
122	399.1	Asset Retirement Cost for General Plant	-
123		SubTotal Gas General Plant	<u>1,361</u>
124		Total Plant in Service	<u>\$ 32,987</u>

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Line No.	Account No. (A)	Title of Plant Function (B)	Explanation of Transfers (D)
1		Gas Intangible Plant	
2	301	Organization	
3	302	Franchises and Consents	
4	303	Miscellaneous Intangible Plant	
5		SubTotal Gas Intangible Plant	
6		Gas Production Plant	
7		Natural Gas Production and Gathering Plant	
8	321	Assset Retirement Costs for Manufactured gas Production Plants	
9	325.1	Producing Lands	
10	325.2	Producing Leaseholds	
11	325.3	Gas Rights	
12	325.4	Rights-of-Way	
13	325.5	Other Land and Land Rights	
14	326	Gas Well Structures	
15	327	Field Compressor Station Structure	
16	328	Field Measure and Reg. Station Structure	
17	329	other Structures	
18	330	Producing Gas Wells - Wells Construction	
19	331	Producing Gas Wells - Wells Equipment	
20	332	Field Lines	
21	333	Field Compressor Station Equipment	
22	334	Field Measure and Reg. Station Equipment	
23	335	Drilling and Cleaning Equipment	
24	336	Purification Equipment	
25	337	Other Equipment	
26	338	Unsuccessful Exploration & Development Costs	
27	339	Assset Retirement Costs for Natural Gas Production and Gathering Plant	
28		Subtotal - Production and Gathering Plant	
29		Production Extraction Plant	
30	340	Land and Land Rights	
31	341	Structures and Improvements	
32	342	Extraction and Refining Equipment	
33	343	Pipe Lines	
34	344	Extracted Products Storage Equipment	
35	345	Compressor Equipment	
36	346	Gas Measuring and Regulatory Equipment	
37	347	Other Equipment	
38	348	Asset Retirement Costs for Production Extraction Plant	
39		Subtotal - Products Extraction Plant	
40		Mfd gas Production Plant (Submit Supplement Statement)	Metro East Transfer
41		SubTotal Gas Production Plant	
42		Natural Gas Storage and Processing Plant	
43		Underground Storage Plant	
44	350.1	Land	
45	350.2	Rights-of-Way	
46	351	Structures and Improvements	
47	352	Wells	
48	352.1	Storage Leaseholds and Rights	
49	352.2	Reservoirs	
50	352.3	Non-recoverable Natural Gas	
51	353	Lines	

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Line No.	Account No. (A)	Title of Plant Function (B)	Explanation of Transfers (D)
52	354	Compressor Station Equipment	
53	355	Measuring and Regulatory Equipment	
54	356	Purification Equipment	
55	357	Other Equipment	
56	358	Asset Retirement Costs for Underground Storage Plant	
57		Subtotal - Underground Storage Plant	
58		Other Storage Plant	
59	360	Land and Land Rights	
60	361	Structures and Improvements	
61	362	Gas Holders	
62	363	Purification Equipment	
63	363.1	Liquefaction Equipment	
64	363.2	Vaporizing Equipment	
65	363.3	Compressor Equipment	
66	363.4	Measuring and Regulating Equipment	
67	363.5	Other Equipment	
68	363.6	Asset Retirement Costs for Other Storage Plant	
69		Subtotal - Other Storage Plant	

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Line No.	Account No. (A)	Title of Plant Function (B)	Explanation of Transfers (D)
70		Base Load Liquefied Natural Gas Terminaling and Processing Plant	
71	364.1	Land and Land Rights	
72	364.2	Structures and Improvements	
73	364.3	LNG Processing Terminal Equipment	
74	364.4	LNG Transportation Equipment	
75	364.5	Measuring and Regulating Equipment	
76	364.6	Compressor Station Equipment	
77	364.7	Communications Equipment	
78	364.8	Other Equipment	
79	364.9	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant	
80		Subtotal - Base Load Liquefied Natural Gas	
81		SubTotal Gas Storage and Processing Plant	
82		Transmission Plant	
83	365.1	Land and Land Rights	
84	365.2	Rights of Way	
85	366	Structures and Improvements	
86	367	Mains	
87	368	Compressor Station Equipment	
88	369	Measuring and Regulating Station Equipment	
89	370	Communications Equipment	
90	371	Other Equipment	
91	372	Asset Retirement Costs for Transmission Plant	
92		SubTotal Gas Transmission Plant	
93		Distribution Plant	
94	374	Land and Land Rights	
95	375	Structures and Improvements	Metro East Transfer
96	376	Mains	Metro East Transfer
97	377	Compressor Station Equipment	
98	378	Measuring and Regulating Station Equipment - General	Metro East Transfer
99	379	Measuring and Regulating Station Equipment - City Gate	Metro East Transfer
100	380	Services	Metro East Transfer
101	381	Meters	Metro East Transfer
102	382	Meter Installations	
103	383	House Regulators	Metro East Transfer
104	384	House Regulator Installations	
105	385	Industrial Meas. And Reg. Station Equipment	Metro East Transfer
106	386	Other Property on Customers' Premises	
107	387	Other Equipment	
108	388	Asset Retirement Costs for Distribution Plant	
109		SubTotal Gas Distribution Plant	
110		Gas General Plant	
111	389	Land and Land Rights	
112	390	Structures and Improvements	
113	391	Office Furniture and Equipment	Metro East Transfer
114	392	Transportation	Metro East Transfer
115	393	Stores Equipment	
116	394	Tools, Shop and Garage Equipment	Metro East Transfer
117	395	Laboratory Equipment	Metro East Transfer
118	396	Power Operated Equipment	Metro East Transfer
119	397	Communication Equipment	Metro East Transfer

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Line No.	Account No.	Title of Plant Function	Explanation of Transfers
	(A)	(B)	(D)
120	398	Miscellaneous Equipment	
121	399	Other Tangible Property	
122	399.1	Asset Retirement Cost for General Plant	
123		SubTotal Gas General Plant	
124		Total Plant in Service	

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Line No.	Account No. (A)	Title of Plant Function (B)	2007 Transfers (E)
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		Gas Production Plant	
7		Natural Gas Production and Gathering Plant	
8	321	Assset Retirement Costs for Manufactured gas Production Plants	-
9	325.1	Producing Lands	-
10	325.2	Producing Leaseholds	-
11	325.3	Gas Rights	-
12	325.4	Rights-of-Way	-
13	325.5	Other Land and Land Rights	-
14	326	Gas Well Structures	-
15	327	Field Compressor Station Structure	-
16	328	Field Measure and Reg. Station Structure	-
17	329	other Structures	-
18	330	Producing Gas Wells - Wells Construction	-
19	331	Producing Gas Wells - Wells Equipment	-
20	332	Field Lines	-
21	333	Field Compressor Station Equipment	-
22	334	Field Measure and Reg. Station Equipment	-
23	335	Drilling and Cleaning Equipment	-
24	336	Purification Equipment	-
25	337	Other Equipment	-
26	338	Unsuccessful Exploration & Development Costs	-
27	339	Assset Retirement Costs for Natural Gas Production and Gathering Plant	-
28		Subtotal - Production and Gathering Plant	<u>-</u>
29		Production Extraction Plant	
30	340	Land and Land Rights	-
31	341	Structures and Improvements	-
32	342	Extraction and Refining Equipment	-
33	343	Pipe Lines	-
34	344	Extracted Products Storage Equipment	-
35	345	Compressor Equipment	-
36	346	Gas Measuring and Regulatory Equipment	-
37	347	Other Equipment	-
38	348	Asset Retirement Costs for Production Extraction Plant	-
39		Subtotal - Products Extraction Plant	<u>-</u>
40		Mfd gas Production Plant (Submit Supplement Statement)	(328)
41		SubTotal Gas Production Plant	<u>(328)</u>
42		Natural Gas Storage and Processing Plant	
43		Underground Storage Plant	
44	350.1	Land	-
45	350.2	Rights-of-Way	-
46	351	Structures and Improvements	-
47	352	Wells	-
48	352.1	Storage Leaseholds and Rights	-
49	352.2	Reservoirs	-
50	352.3	Non-recoverable Natural Gas	-
51	353	Lines	-

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Line No.	Account No. (A)	Title of Plant Function (B)	2007 Transfers (E)
52	354	Compressor Station Equipment	-
53	355	Measuring and Regulatory Equipment	-
54	356	Purification Equipment	-
55	357	Other Equipment	-
56	358	Asset Retirement Costs for Underground Storage Plant	-
57		Subtotal - Underground Storage Plant	-
58		Other Storage Plant	
59	360	Land and Land Rights	-
60	361	Structures and Improvements	-
61	362	Gas Holders	-
62	363	Purification Equipment	-
63	363.1	Liquefaction Equipment	-
64	363.2	Vaporizing Equipment	-
65	363.3	Compressor Equipment	-
66	363.4	Measuring and Regulating Equipment	-
67	363.5	Other Equipment	-
68	363.6	Asset Retirement Costs for Other Storage Plant	-
69		Subtotal - Other Storage Plant	-

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Line No.	Account No. (A)	Title of Plant Function (B)	2007 Transfers (E)
70		Base Load Liquefied Natural Gas Terminaling and Processing Plant	
71	364.1	Land and Land Rights	-
72	364.2	Structures and Improvements	-
73	364.3	LNG Processing Terminal Equipment	-
74	364.4	LNG Transportation Equipment	-
75	364.5	Measuring and Regulating Equipment	-
76	364.6	Compressor Station Equipment	-
77	364.7	Communications Equipment	-
78	364.8	Other Equipment	-
79	364.9	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant	-
80		Subtotal - Base Load Liquefied Natural Gas	-
81		SubTotal Gas Storage and Processing Plant	-
82		Transmission Plant	
83	365.1	Land and Land Rights	-
84	365.2	Rights of Way	-
85	366	Structures and Improvements	124
86	367	Mains	-
87	368	Compressor Station Equipment	-
88	369	Measuring and Regulating Station Equipment	(124)
89	370	Communications Equipment	-
90	371	Other Equipment	-
91	372	Asset Retirement Costs for Transmission Plant	-
92		SubTotal Gas Transmission Plant	-
93		Distribution Plant	
94	374	Land and Land Rights	(35)
95	375	Structures and Improvements	21
96	376	Mains	32
97	377	Compressor Station Equipment	-
98	378	Measuring and Regulating Station Equipment - General	319
99	379	Measuring and Regulating Station Equipment - City Gate	(10)
100	380	Services	(26)
101	381	Meters	34
102	382	Meter Installations	-
103	383	House Regulators	26
104	384	House Regulator Installations	-
105	385	Industrial Meas. And Reg. Station Equipment	-
106	386	Other Property on Customers' Premises	-
107	387	Other Equipment	-
108	388	Asset Retirement Costs for Distribution Plant	-
109		SubTotal Gas Distribution Plant	362
110		Gas General Plant	
111	389	Land and Land Rights	-
112	390	Structures and Improvements	-
113	391	Office Furniture and Equipment	5
114	392	Transportation	179
115	393	Stores Equipment	-
116	394	Tools, Shop and Garage Equipment	24
117	395	Laboratory Equipment	-
118	396	Power Operated Equipment	(368)
119	397	Communication Equipment	-

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Line No.	Account No. (A)	Title of Plant Function (B)	2007 Transfers (E)
120	398	Miscellaneous Equipment	3
121	399	Other Tangible Property	-
122	399.1	Asset Retirement Cost for General Plant	-
123		SubTotal Gas General Plant	<u>(157)</u>
124		Total Plant in Service	<u>\$ (124)</u>

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Line No.	Account No. (A)	Title of Plant Function (B)	Explanation of Transfers (F)
1		Gas Intangible Plant	
2	301	Organization	
3	302	Franchises and Consents	
4	303	Miscellaneous Intangible Plant	
5		SubTotal Gas Intangible Plant	
6		Gas Production Plant	
7		Natural Gas Production and Gathering Plant	
8	321	Assset Retirement Costs for Manufactured gas Production Plants	
9	325.1	Producing Lands	
10	325.2	Producing Leaseholds	
11	325.3	Gas Rights	
12	325.4	Rights-of-Way	
13	325.5	Other Land and Land Rights	
14	326	Gas Well Structures	
15	327	Field Compressor Station Structure	
16	328	Field Measure and Reg. Station Structure	
17	329	other Structures	
18	330	Producing Gas Wells - Wells Construction	
19	331	Producing Gas Wells - Wells Equipment	
20	332	Field Lines	
21	333	Field Compressor Station Equipment	
22	334	Field Measure and Reg. Station Equipment	
23	335	Drilling and Cleaning Equipment	
24	336	Purification Equipment	
25	337	Other Equipment	
26	338	Unsuccessful Exploration & Development Costs	
27	339	Assset Retirement Costs for Natural Gas Production and Gathering Plant	
28		Subtotal - Production and Gathering Plant	
29		Production Extraction Plant	
30	340	Land and Land Rights	
31	341	Structures and Improvements	
32	342	Extraction and Refining Equipment	
33	343	Pipe Lines	
34	344	Extracted Products Storage Equipment	
35	345	Compressor Equipment	
36	346	Gas Measuring and Regulatory Equipment	
37	347	Other Equipment	
38	348	Asset Retirement Costs for Production Extraction Plant	
39		Subtotal - Products Extraction Plant	
40		Mfd gas Production Plant (Submit Supplement Statement)	Reclass Entries
41		SubTotal Gas Production Plant	
42		Natural Gas Storage and Processing Plant	
43		Underground Storage Plant	
44	350.1	Land	
45	350.2	Rights-of-Way	
46	351	Structures and Improvements	
47	352	Wells	
48	352.1	Storage Leaseholds and Rights	
49	352.2	Reservoirs	
50	352.3	Non-recoverable Natural Gas	
51	353	Lines	

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Line No.	Account No. (A)	Title of Plant Function (B)	Explanation of Transfers (F)
52	354	Compressor Station Equipment	
53	355	Measuring and Regulatory Equipment	
54	356	Purification Equipment	
55	357	Other Equipment	
56	358	Asset Retirement Costs for Underground Storage Plant	
57		Subtotal - Underground Storage Plant	
58		Other Storage Plant	
59	360	Land and Land Rights	
60	361	Structures and Improvements	
61	362	Gas Holders	
62	363	Purification Equipment	
63	363.1	Liquefaction Equipment	
64	363.2	Vaporizing Equipment	
65	363.3	Compressor Equipment	
66	363.4	Measuring and Regulating Equipment	
67	363.5	Other Equipment	
68	363.6	Asset Retirement Costs for Other Storage Plant	
69		Subtotal - Other Storage Plant	

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Line No.	Account No. (A)	Title of Plant Function (B)	Explanation of Transfers (F)
70		Base Load Liquefied Natural Gas Terminaling and Processing Plant	
71	364.1	Land and Land Rights	
72	364.2	Structures and Improvements	
73	364.3	LNG Processing Terminal Equipment	
74	364.4	LNG Transportation Equipment	
75	364.5	Measuring and Regulating Equipment	
76	364.6	Compressor Station Equipment	
77	364.7	Communications Equipment	
78	364.8	Other Equipment	
79	364.9	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant	
80		Subtotal - Base Load Liquefied Natural Gas	
81		SubTotal Gas Storage and Processing Plant	
82		Transmission Plant	
83	365.1	Land and Land Rights	
84	365.2	Rights of Way	
85	366	Structures and Improvements	Reclass Entries
86	367	Mains	
87	368	Compressor Station Equipment	
88	369	Measuring and Regulating Station Equipment	Reclass Entries
89	370	Communications Equipment	
90	371	Other Equipment	
91	372	Asset Retirement Costs for Transmission Plant	
92		SubTotal Gas Transmission Plant	
93		Distribution Plant	
94	374	Land and Land Rights	Reclass Entries
95	375	Structures and Improvements	Reclass Entries
96	376	Mains	Reclass Entries
97	377	Compressor Station Equipment	
98	378	Measuring and Regulating Station Equipment - General	Reclass Entries
99	379	Measuring and Regulating Station Equipment - City Gate	Reclass Entries
100	380	Services	Reclass Entries
101	381	Meters	Reclass Entries
102	382	Meter Installations	
103	383	House Regulators	Reclass Entries
104	384	House Regulator Installations	
105	385	Industrial Meas. And Reg. Station Equipment	
106	386	Other Property on Customers' Premises	
107	387	Other Equipment	
108	388	Asset Retirement Costs for Distribution Plant	
109		SubTotal Gas Distribution Plant	
110		Gas General Plant	
111	389	Land and Land Rights	
112	390	Structures and Improvements	
113	391	Office Furniture and Equipment	Reclass Entries
114	392	Transportation	Reclass Entries
115	393	Stores Equipment	
116	394	Tools, Shop and Garage Equipment	Reclass Entries
117	395	Laboratory Equipment	
118	396	Power Operated Equipment	Reclass Entries
119	397	Communication Equipment	

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Line No.	Account No.	Title of Plant Function	Explanation of Transfers
	(A)	(B)	(F)
120	398	Miscellaneous Equipment	Reclass Entries
121	399	Other Tangible Property	
122	399.1	Asset Retirement Cost for General Plant	
123		SubTotal Gas General Plant	
124		Total Plant in Service	

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Line No.	Account No. (A)	Title of Plant Function (B)	2008 Transfers (G)
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		Gas Production Plant	
7		Natural Gas Production and Gathering Plant	
8	321	Assset Retirement Costs for Manufactured gas Production Plants	-
9	325.1	Producing Lands	-
10	325.2	Producing Leaseholds	-
11	325.3	Gas Rights	-
12	325.4	Rights-of-Way	-
13	325.5	Other Land and Land Rights	-
14	326	Gas Well Structures	-
15	327	Field Compressor Station Structure	-
16	328	Field Measure and Reg. Station Structure	-
17	329	other Structures	-
18	330	Producing Gas Wells - Wells Construction	-
19	331	Producing Gas Wells - Wells Equipment	-
20	332	Field Lines	-
21	333	Field Compressor Station Equipment	-
22	334	Field Measure and Reg. Station Equipment	-
23	335	Drilling and Cleaning Equipment	-
24	336	Purification Equipment	-
25	337	Other Equipment	-
26	338	Unsuccessful Exploration & Development Costs	-
27	339	Assset Retirement Costs for Natural Gas Production and Gathering Plant	-
28		Subtotal - Production and Gathering Plant	<u>-</u>
29		Production Extraction Plant	
30	340	Land and Land Rights	-
31	341	Structures and Improvements	-
32	342	Extraction and Refining Equipment	-
33	343	Pipe Lines	-
34	344	Extracted Products Storage Equipment	-
35	345	Compressor Equipment	-
36	346	Gas Measuring and Regulatory Equipment	-
37	347	Other Equipment	-
38	348	Asset Retirement Costs for Production Extraction Plant	-
39		Subtotal - Products Extraction Plant	<u>-</u>
40		Mfd gas Production Plant (Submit Supplement Statement)	-
41		SubTotal Gas Production Plant	<u>-</u>
42		Natural Gas Storage and Processing Plant	
43		Underground Storage Plant	
44	350.1	Land	-
45	350.2	Rights-of-Way	-
46	351	Structures and Improvements	-
47	352	Wells	-
48	352.1	Storage Leaseholds and Rights	-
49	352.2	Reservoirs	-
50	352.3	Non-recoverable Natural Gas	-
51	353	Lines	-

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Line No.	Account No. (A)	Title of Plant Function (B)	2008 Transfers (G)
52	354	Compressor Station Equipment	-
53	355	Measuring and Regulatory Equipment	-
54	356	Purification Equipment	-
55	357	Other Equipment	-
56	358	Asset Retirement Costs for Underground Storage Plant	-
57		Subtotal - Underground Storage Plant	-
58		Other Storage Plant	
59	360	Land and Land Rights	-
60	361	Structures and Improvements	-
61	362	Gas Holders	-
62	363	Purification Equipment	-
63	363.1	Liquefaction Equipment	-
64	363.2	Vaporizing Equipment	-
65	363.3	Compressor Equipment	-
66	363.4	Measuring and Regulating Equipment	-
67	363.5	Other Equipment	-
68	363.6	Asset Retirement Costs for Other Storage Plant	-
69		Subtotal - Other Storage Plant	-

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Line No.	Account No. (A)	Title of Plant Function (B)	2008 Transfers (G)
		Base Load Liquefied Natural Gas Terminaling and Processing Plant	
70			
71	364.1	Land and Land Rights	-
72	364.2	Structures and Improvements	-
73	364.3	LNG Processing Terminal Equipment	-
74	364.4	LNG Transportation Equipment	-
75	364.5	Measuring and Regulating Equipment	-
76	364.6	Compressor Station Equipment	-
77	364.7	Communications Equipment	-
78	364.8	Other Equipment	-
		Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant	-
79	364.9		-
80		Subtotal - Base Load Liquefied Natural Gas	-
81		SubTotal Gas Storage and Processing Plant	-
82		Transmission Plant	
83	365.1	Land and Land Rights	-
84	365.2	Rights of Way	-
85	366	Structures and Improvements	-
86	367	Mains	-
87	368	Compressor Station Equipment	-
88	369	Measuring and Regulating Station Equipment	-
89	370	Communications Equipment	-
90	371	Other Equipment	-
91	372	Asset Retirement Costs for Transmission Plant	-
92		SubTotal Gas Transmission Plant	-
93		Distribution Plant	
94	374	Land and Land Rights	-
95	375	Structures and Improvements	-
96	376	Mains	-
97	377	Compressor Station Equipment	-
98	378	Measuring and Regulating Station Equipment - General	-
99	379	Measuring and Regulating Station Equipment - City Gate	-
100	380	Services	-
101	381	Meters	42
102	382	Meter Installations	-
103	383	House Regulators	-
104	384	House Regulator Installations	-
105	385	Industrial Meas. And Reg. Station Equipment	-
106	386	Other Property on Customers' Premises	-
107	387	Other Equipment	-
108	388	Asset Retirement Costs for Distribution Plant	-
109		SubTotal Gas Distribution Plant	42
110		Gas General Plant	
111	389	Land and Land Rights	-
112	390	Structures and Improvements	-
113	391	Office Furniture and Equipment	-
114	392	Transportation	(133)
115	393	Stores Equipment	-
116	394	Tools, Shop and Garage Equipment	-
117	395	Laboratory Equipment	-
118	396	Power Operated Equipment	(22)
119	397	Communication Equipment	-

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Line No.	Account No. (A)	Title of Plant Function (B)	2008 Transfers (G)
120	398	Miscellaneous Equipment	-
121	399	Other Tangible Property	-
122	399.1	Asset Retirement Cost for General Plant	-
123		SubTotal Gas General Plant	<u>(154)</u>
124		Total Plant in Service	<u>\$ (113)</u>

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Line No.	Account No.	Title of Plant Function	Explanation of Transfers
(A)	(B)	(C)	(H)
1		Gas Intangible Plant	
2	301	Organization	
3	302	Franchises and Consents	
4	303	Miscellaneous Intangible Plant	
5		SubTotal Gas Intangible Plant	
6		Gas Production Plant	
7		Natural Gas Production and Gathering Plant	
8	321	Assset Retirement Costs for Manufactured gas Production Plants	
9	325.1	Producing Lands	
10	325.2	Producing Leaseholds	
11	325.3	Gas Rights	
12	325.4	Rights-of-Way	
13	325.5	Other Land and Land Rights	
14	326	Gas Well Structures	
15	327	Field Compressor Station Structure	
16	328	Field Measure and Reg. Station Structure	
17	329	other Structures	
18	330	Producing Gas Wells - Wells Construction	
19	331	Producing Gas Wells - Wells Equipment	
20	332	Field Lines	
21	333	Field Compressor Station Equipment	
22	334	Field Measure and Reg. Station Equipment	
23	335	Drilling and Cleaning Equipment	
24	336	Purification Equipment	
25	337	Other Equipment	
26	338	Unsuccessful Exploration & Development Costs	
27	339	Assset Retirement Costs for Natural Gas Production and Gathering Plant	
28		Subtotal - Production and Gathering Plant	
29		Production Extraction Plant	
30	340	Land and Land Rights	
31	341	Structures and Improvements	
32	342	Extraction and Refining Equipment	
33	343	Pipe Lines	
34	344	Extracted Products Storage Equipment	
35	345	Compressor Equipment	
36	346	Gas Measuring and Regulatory Equipment	
37	347	Other Equipment	
38	348	Asset Retirement Costs for Production Extraction Plant	
39		Subtotal - Products Extraction Plant	
40		Mfd gas Production Plant (Submit Supplement Statement)	
41		SubTotal Gas Production Plant	
42		Natural Gas Storage and Processing Plant	
43		Underground Storage Plant	
44	350.1	Land	
45	350.2	Rights-of-Way	
46	351	Structures and Improvements	
47	352	Wells	
48	352.1	Storage Leaseholds and Rights	
49	352.2	Reservoirs	
50	352.3	Non-recoverable Natural Gas	
51	353	Lines	

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Line No.	Account No. (A)	Title of Plant Function (B)	Explanation of Transfers (H)
52	354	Compressor Station Equipment	
53	355	Measuring and Regulatory Equipment	
54	356	Purification Equipment	
55	357	Other Equipment	
56	358	Asset Retirement Costs for Underground Storage Plant	
57		Subtotal - Underground Storage Plant	
58		Other Storage Plant	
59	360	Land and Land Rights	
60	361	Structures and Improvements	
61	362	Gas Holders	
62	363	Purification Equipment	
63	363.1	Liquefaction Equipment	
64	363.2	Vaporizing Equipment	
65	363.3	Compressor Equipment	
66	363.4	Measuring and Regulating Equipment	
67	363.5	Other Equipment	
68	363.6	Asset Retirement Costs for Other Storage Plant	
69		Subtotal - Other Storage Plant	

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Line No.	Account No. (A)	Title of Plant Function (B)	Explanation of Transfers (H)
70		Base Load Liquefied Natural Gas Terminaling and Processing Plant	
71	364.1	Land and Land Rights	
72	364.2	Structures and Improvements	
73	364.3	LNG Processing Terminal Equipment	
74	364.4	LNG Transportation Equipment	
75	364.5	Measuring and Regulating Equipment	
76	364.6	Compressor Station Equipment	
77	364.7	Communications Equipment	
78	364.8	Other Equipment	
79	364.9	Asset Retirement Costs for Baseload Liquefied Natural Gas Terminaling & Processing Plant	
80		Subtotal - Base Load Liquefied Natural Gas	
81		SubTotal Gas Storage and Processing Plant	
82		Transmission Plant	
83	365.1	Land and Land Rights	
84	365.2	Rights of Way	
85	366	Structures and Improvements	
86	367	Mains	
87	368	Compressor Station Equipment	
88	369	Measuring and Regulating Station Equipment	
89	370	Communications Equipment	
90	371	Other Equipment	
91	372	Asset Retirement Costs for Transmission Plant	
92		SubTotal Gas Transmission Plant	
93		Distribution Plant	
94	374	Land and Land Rights	
95	375	Structures and Improvements	
96	376	Mains	
97	377	Compressor Station Equipment	
98	378	Measuring and Regulating Station Equipment - General	
99	379	Measuring and Regulating Station Equipment - City Gate	
100	380	Services	
101	381	Meters	Reclass Entries
102	382	Meter Installations	
103	383	House Regulators	
104	384	House Regulator Installations	
105	385	Industrial Meas. And Reg. Station Equipment	
106	386	Other Property on Customers' Premises	
107	387	Other Equipment	
108	388	Asset Retirement Costs for Distribution Plant	
109		SubTotal Gas Distribution Plant	
110		Gas General Plant	
111	389	Land and Land Rights	
112	390	Structures and Improvements	
113	391	Office Furniture and Equipment	
114	392	Transportation	Reclass Entries
115	393	Stores Equipment	
116	394	Tools, Shop and Garage Equipment	
117	395	Laboratory Equipment	
118	396	Power Operated Equipment	Reclass Entries
119	397	Communication Equipment	

AmerenCIPS
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
 As Of December 31,

Line No.	Account No. (A)	Title of Plant Function (B)	Explanation of Transfers (H)
120	398	Miscellaneous Equipment	
121	399	Other Tangible Property	
122	399.1	Asset Retirement Cost for General Plant	
123		SubTotal Gas General Plant	
124		Total Plant in Service	

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

Line No.	Description (A)	Account No. (B)	2005 (C)	2006 (D)	2007 (E)	2008 (F)
1	Beginning Balance		\$ 162,969	\$ 166,746	\$ 173,536	\$ 176,845
2	Depreciation Expense	403	8,399	8,461	8,515	8,347
3	Depreciation Expense for Asset Retirement Costs		-	-	-	-
4	Transportation Expenses - Clearing		762	781	613	529
5	Other Clearing Accounts		-	-	160	191
6	Other Accounts	[1]	(492)	(437)	(376)	(628)
7	Retirements		(4,973)	(1,915)	(4,791)	(2,039)
8	Cost of Removal		(51)	(91)	(63)	(159)
9	Salvage		180	86	200	466
10	Other	[2]	(47)	(95)	(949)	(80)
11	Net Credits		-	-	-	-
12	Ending Balance		<u>\$ 166,746</u>	<u>\$ 173,536</u>	<u>\$ 176,845</u>	<u>\$ 183,472</u>

NOTES

- [1] Other accounts show depreciation amounts apportioned from electric.
- [2] Other includes damage credits, customer relocation credits, reimbursements for temporary connections, and electric plant transfers.
- [3] Excludes Intangible Plant.

AmerenCIPS
Workpaper Supporting Depreciation Reserve
As of December 31,
(\$000s)

Line No.	Description (A)	Account No. (B)	2005		2006	2007	2008
			AmerenCIPS (C)	AmerenUE Illinois (D)	AmerenCIPS (E)	AmerenCIPS (F)	AmerenCIPS (G)
1	Beginning Balance		\$ 147,439	\$ 15,530	\$ 166,746	\$ 173,536	\$ 176,845
2	Depreciation Expense	403	8,132	267	8,461	8,515	8,347
3	Depreciation Expense for Asset Retirement Costs		-	-	-	-	-
4	Transportation Expenses - Clearing		762	-	781	613	529
5	Other Clearing Accounts		-	-	-	160	191
6	Other Accounts		(492)	-	(437)	(376)	(628)
7	Retirements		(4,833)	(140)	(1,915)	(4,791)	(2,039)
8	Cost of Removal		(50)	(1)	(91)	(63)	(159)
9	Salvage		180	-	86	200	466
10	Other		15,610	(15,657)	(95)	(949)	(80)
11	Net Credits		-	-	-	-	-
12	Ending Balance		<u>\$ 166,746</u>	<u>\$ -</u>	<u>\$ 173,536</u>	<u>\$ 176,845</u>	<u>\$ 183,472</u>

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

Line No.	Description (A)	2005 (B)	2006 (C)	2007 (D)	2008 (E)
1	Intangible Plant	\$ -	\$ -	\$ -	\$ -
2	Manufactured Gas Production	671	964	858	1,110
3	Production and Gathering	15	15	15	15
4	Products Extraction	-	-	-	-
5	Underground Gas Storage	14,911	15,447	14,953	15,425
6	Other Storage Plant	-	-	-	-
7	Transmission	33,297	34,053	34,814	35,449
8	Distribution	111,494	115,945	120,321	125,691
9	General Plant	6,359	7,113	5,884	5,782
10	Total	<u>\$ 166,746</u>	<u>\$ 173,536</u>	<u>\$ 176,845</u>	<u>\$ 183,472</u>

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

Line No.	Description	2005		2006	2007	2008
		AmerenCIPS (B)	AmerenUE Illinois (C)	AmerenCIPS (D)	AmerenCIPS (E)	AmerenCIPS (F)
1	Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -
2	Manufactured Gas Production	671	-	964	858	1,110
3	Production and Gathering	15	-	15	15	15
4	Products Extraction	-	-	-	-	-
5	Underground Gas Storage	14,911	-	15,447	14,953	15,425
6	Other Storage Plant	-	-	-	-	-
7	Transmission	33,297	-	34,053	34,814	35,449
8	Distribution	111,494	-	115,945	120,321	125,691
9	General Plant	6,359	-	7,113	5,884	5,782
10	Total	<u>\$ 166,746</u>	<u>\$ -</u>	<u>\$ 173,536</u>	<u>\$ 176,845</u>	<u>\$ 183,472</u>

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

Line No.	Month/Year (A)	Total Gas CWIP Balance (B)	Gas CWIP Balance Accruing AFUDC (C)	Gas CWIP Balance NOT Accruing AFUDC (D)	AFUDC Debt Accrual Rate (E)	AFUDC Equity Accrual Rate (F)
1	2005	<u>\$ 1,309,423</u>	<u>\$ 1,193,694</u>	<u>\$ 115,729</u> [2]	2.4700%	3.5717%
2	2006	<u>\$ 1,983,259</u>	<u>\$ 2,040,260</u>	<u>\$ (57,001)</u>	2.6608%	5.3617%
3	2007	<u>\$ 1,966,247</u>	<u>\$ 1,713,400</u>	<u>\$ 252,847</u> [2]	5.4942%	0.4250%
	<u>2008</u>					
4	January	\$ 2,331,240	\$ 2,111,228	\$ 220,012	0.3808%	0.0000%
5	February	2,500,141	2,367,750	132,391	0.4117%	0.0000%
6	March	6,657,526	4,519,365	2,138,161	0.2417%	0.0000%
7	April	5,581,304	5,446,803	134,501	0.1833%	0.0000%
8	May	4,808,373	4,718,177	90,196	0.2358%	0.0000%
9	June	951,840	692,725	259,115	0.2858%	0.0000%
10	July	1,301,111	958,051	343,060	0.3108%	0.0000%
11	August	1,644,035	1,328,763	315,272	0.1967%	0.0000%
12	September	3,667,821	1,904,285	1,763,536	0.2142%	0.0000%
13	October	3,699,292	2,254,575	1,444,717	0.3192%	0.0000%
14	November	2,810,688	1,637,869	1,172,819	0.0508%	0.0000%
15	December	2,124,791	1,844,661	280,130	0.0200%	0.0000%
16	2008	<u>\$ 2,124,791</u>	<u>\$ 1,844,661</u>	<u>\$ 280,130</u>	2.8508%	0.0000%

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

[2] The balances are as of December

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

Line No.	Month/Year (A)	Gas AFUDC Debt Generated [1] (G)	Gas AFUDC Equity Generated [1] (H)	Total Gas AFUDC Generated (I)	Total Gas AFUDC Booked to PF 419102, 419105, & 432002 (J)	Gas AFUDC Transferred to Plant In Service (K)
1	2005	\$ 26,127	\$ 39,421	\$ 65,548	\$ 65,548	\$ (6,201)
2	2006	\$ 37,998	\$ 76,329	\$ 114,327	\$ 114,327	\$ (27,586)
3	2007	\$ 82,506	\$ 9,724	\$ 92,230	\$ 92,230	\$ (49,873)
	<u>2008</u>					
4	January	\$ 8,040	\$ -	\$ 8,040	\$ 8,040	\$ -
5	February	9,747	-	9,747	9,747	-
6	March	10,922	-	10,922	10,922	-
7	April	9,986	-	9,986	9,986	(9,870)
8	May	11,127	-	11,127	11,127	(5,947)
9	June	1,980	-	1,980	1,980	(4,866)
10	July	2,978	-	2,978	2,978	
11	August	2,613	-	2,613	2,613	(192)
12	September	4,078	-	4,078	4,078	(391)
13	October	7,196	-	7,196	7,196	
14	November	833	-	833	833	(7,472)
15	December	369	-	369	369	(364)
16	2008	\$ 69,869	\$ -	\$ 69,869	\$ 69,869	\$ (29,103)

[1] Work Orders with I

[2] The balances are :

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

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

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

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

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

Line No.	Description (A)	Revenue Lag (B)	Expense Lead (Lag) (C)	Net Lag (Lead) (D) = (B) - (C)	CWC Factor (E) = (D)/365	Test Year Expenses at Proposed Rates (F)	CWC Requirement (G)
1	Employee Benefits	46.53	17.57	28.96	7.93%	\$ 4,978,608	\$ 395,052
2	Payroll	46.53	12.92	33.61	9.21%	19,113,058	1,759,801
3	PGA Expense	46.53	39.42	7.11	1.95%	179,959,067	3,507,117
4	Other Operations and Maintenance (less uncollectibles)	46.53	45.50	1.03	0.28%	20,943,205	59,321
5	FICA	46.53	14.74	31.79	8.71%	859,584	74,873
6	Federal Unemployment Tax	46.53	76.38	(29.85)	-8.18%	8,626	(705)
7	State Unemployment Tax	46.53	76.38	(29.85)	-8.18%	67,123	(5,488)
8	ICC Gas Revenue Tax	31.32	(72.72)	104.04	28.50%	194,716	55,503
9	Invested Capital Tax	46.53	30.13	16.41	4.49%	1,116,824	50,196
10	Gross Receipts/Municipal Utility Tax	31.32	30.42	0.90	0.25%	3,925,999	9,716
11	Energy Assistance Charges	31.32	27.53	3.79	1.04%	1,835,461	19,066
12	Corporation Franchise Tax	46.53	191.53	(145.00)	-39.73%	41,610	(16,530)
13	Illinois Gas Use and Gas Revenue Tax	31.32	14.67	16.65	4.56%	4,895,721	223,370
14	Property/Real Estate Taxes	46.53	392.70	(346.17)	-94.84%	890,467	(844,534)
15	Interest Expense	46.53	91.25	(44.72)	-12.25%	6,027,876	(738,539)
16	Federal Income Tax	46.53	38.00	8.53	2.34%	6,789,966	158,681
17	State Income Tax	46.53	38.00	8.53	2.34%	1,527,716	35,703

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

<u>Line No.</u>	<u>Description</u> (A)	<u>Revenue Lag</u> (B)	<u>Expense Lead (Lag)</u> (C)	<u>Net Lag (Lead)</u> (D) = (B) - (C)	<u>CWC Factor</u> (E) = (D)/365	<u>Test Year Expenses at Proposed Rates</u> (F)	<u>CWC Requirement</u> (G)
	TOTAL					<u>\$ 253,175,627</u>	<u>\$ 4,742,603</u>

AmerenCIPS
Workpaper Supporting Cash Working Capital

REVENUE LAG

Service Lag	15.21
Billing Lag	1.62
Collections Lag	28.13
Bank Float	0.95
Payment Processing Lag	0.62
Total	<u><u>46.53</u></u> days

SERVICE LAG 15.21 days

BILLING LAG

Average Billing Lag (Scheduled)	2.91 days
Window Billing Adjustment:	<u>(1.28)</u> days
Adjusted Billing Lag	<u><u>1.62</u></u> days

COLLECTIONS LAG

Collections Lag: 28.13 days

	Current		0 - 30 Days		30 - 60 Days	
	Residential	Non-Residential	Residential	Non-Residential	Residential	Non-Residential
Total	5,091,051,302	3,334,381,017	1,286,921,656	404,133,692	702,609,926	113,088,851
% of Total	38.7969%	25.4100%	9.8071%	3.0797%	5.3543%	0.8618%
Mid Point	12	9	27	24	57	54
Weighted Days	4.66	2.16	2.65	0.72	3.05	0.46
Total Days						

AmerenCIPS
Workpaper Supporting Cash Working Capital

REVENUE LAG

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

SERVICE LAG

BILLING LAG

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

COLLECTIONS LAG

Collections Lag:

	0 Days	60 - 90 Days
	Residential	Non-Residential
Total	1,840,672,361	349,453,895
% of Total	14.0270%	2.6631%
Mid Point	87	84
Weighted Days	12.20	2.22
Total Days		<u><u>28.13</u></u>

AmerenCIPS
Workpaper Supporting Cash Working Capital

**REVENUE LAG
 PAYMENT PROCESSING LAG**

	Mail	Energy Assistance	Elec Cash Conc	Credit/Debit Cards	CEFCU ATM	CheckFree
Total \$	590,119,084	\$ 20,693,527	\$ 18,820,786	\$ 40,007,773	\$ 847,505	\$ 40,638,351
Lag Time	Same Day	1 Day	Same Day	2 Day	1 Day	Same Day
Mid-Point	0.50	1.00	0.50	1.50	1.00	0.50
Weighting Factor	72.80%	2.55%	2.32%	4.94%	0.10%	5.01%
Weighted Lag	0.36	0.03	0.01	0.07	0.00	0.03

BANK FLOAT

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

AmerenCIPS
Workpaper Supporting Cash Working Capital

**REVENUE LAG
 PAYMENT PROCESSING LAG**

	Pay Agents	EDI	TOTAL
Total \$	91,266,809 \$	8,253,138 \$	810,646,973
Lag Time	1 Day	Same Day	
Mid-Point	1.00	0.50	
Weighting Factor	11.26%	1.02%	
Weighted Lag	0.11	0.01	0.62 days

BANK FLOAT

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

AmerenCIPS
Workpaper Supporting Cash Working Capital

**PAYROLL AND
 WITHHOLDINGS**

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

Weighted Expense Lead Time: 11.98 days

FICA

Incremental FICA Lead Time 2.76 days
 Plus Payroll Lead 11.98 days
 Total FICA 14.74 days

AmerenCIPS
Workpaper Supporting Cash Working Capital

EMPLOYEE BENEFITS

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

CLAIMS PROCESSING

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

AmerenCIPS
Workpaper Supporting Cash Working Capital

**GROUP HEALTH -
 ADMINISTRATION**

Weighted Lead Time: 13.15 days

CLAIMS PAYMENT

Weighted Lead Time: 9.97 days

GROUP LIFE INSURANCE

Weighted Lead Time: 26.57 days

PENSIONS

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

401-K PLAN

Payroll Lead Time: 11.98
 Average 401-K Processing Time 3.74
 Total Lead Time: 15.72

AmerenCIPS
Workpaper Supporting Cash Working Capital

FUELS - NATURAL GAS

Service Lead Time	15.21 days
Payment Lead Time	24.21 days
Total Lead Time:	<u>39.42</u> days

OTHER OPERATIONS AND MAINTENANCE EXPENSES

Weighted Lead Time:	37.47
Float:	8.03
Total Weighted Lead Time:	<u>45.50</u> days
Total Net Paid Amount	<u>\$ 1,456,132</u>

AP FLOAT

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

PAYROLL FLOAT

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

TAXES

Type of Tax	Weighted Expense Lead Time
Federal Unemployment Tax	76.38
State Unemployment Tax	76.38
ICC Gas Revenue Tax	(72.72)
Invested Capital Tax	30.13
Energy Assistance Charges	27.53
Corporation Franchise Tax	191.53
Gross Receipts Tax	30.42
Property/Real Estate Taxes	392.70
Illinois Gas Use and Gas Revenue Tax	14.67
Federal Income Tax	38.00
State Income Tax	38.00

INTEREST EXPENSE

Weighted Expense Lead Time:	<u>91.25</u> days
Interest Payment	<u>\$ 89,159,625</u>

AmerenCIPS (including AmerenUE Illinois)
Materials and Supplies Balances
As of December 31,

Line No.	Description (A)	AmerenCIPS (Including AmerenUE Illinois)			
		2005 (B)	2006 (C)	2007 (D)	2008 (E)
1	Jurisdictional General Materials and Supplies Balances	1,463	1,151	1,596	1,747
2	Jurisdictional Gas Stored Underground	42,616	50,715	44,918	43,348
3	Jurisdictional Materials and Supplies Balances	44,079	51,866	46,514	45,095
4	Accounts Payable Percent [1]				12.46%
5	Accounts Payable Balances				<u>\$ 5,621</u>

NOTES

[1] Schedule B-8 divided by 366

AmerenCIPS
Workpaper Supporting Materials and Supplies

Line No.	Month	General Materials and Supplies		Jurisdictional Allocation Factor		Jurisdictional Materials and Supplies Balances		Propane	
		AmerenCIPS	AmerenUE	AmerenCIPS	AmerenUE	AmerenCIPS	AmerenUE	AmerenCIPS	AmerenUE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Dec-04	12,214	105,554					141	144
2	Jan-05	12,416	107,294					141	144
3	Feb-05	12,414	108,224					142	138
4	Mar-05	12,666	109,697					142	138
5	Apr-05	11,936	110,376					142	138
6	May-05	12,942						280	
7	Jun-05	13,475						280	
8	Jul-05	13,014						280	
9	Aug-05	12,689						280	
10	Sep-05	13,276						280	
11	Oct-05	13,239						280	
12	Nov-05	12,662						280	
13	Dec-05	12,506						280	
14	Total	<u>\$ 165,449</u>	<u>\$ 541,144</u>					<u>\$ 2,947</u>	<u>\$ 704</u>
15	Average	<u>\$ 12,727</u>	<u>\$ 41,626</u>	10.91%	0.18%	1,388	75	<u>\$ 227</u>	<u>\$ 54</u>
16	Dec-05	12,506						280	
17	Jan-06	10,852						280	
18	Feb-06	11,733						280	
19	Mar-06	11,672						241	
20	Apr-06	11,205						241	
21	May-06	11,305						241	
22	Jun-06	11,847						241	
23	Jul-06	12,558						241	
24	Aug-06	13,034						373	
25	Sep-06	13,179						373	
26	Oct-06	13,338						373	
27	Nov-06	13,218						384	
28	Dec-06	13,204						384	
29	Total	<u>\$ 159,653</u>	<u>\$ -</u>					<u>\$ 3,933</u>	<u>\$ -</u>
30	Average	<u>\$ 12,281</u>	<u>\$ -</u>	9.37%	0.00%	1,151	-	<u>\$ 303</u>	<u>\$ -</u>
31	Dec-06	13,204						384	
32	Jan-07	13,010						384	
33	Feb-07	13,299						356	
34	Mar-07	13,330						355	

AmerenCIPS
Workpaper Supporting Materials and Supplies

Line No.	Month	General Materials and Supplies		Jurisdictional Allocation Factor		Jurisdictional Materials and Supplies Balances		Propane	
		AmerenCIPS	AmerenUE	AmerenCIPS	AmerenUE	AmerenCIPS	AmerenUE	AmerenCIPS	AmerenUE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
35	Apr-07	13,474						355	
36	May-07	13,040						355	
37	Jun-07	13,356						355	
38	Jul-07	13,495						355	
39	Aug-07	13,841						355	
40	Sep-07	13,990						355	
41	Oct-07	14,083						355	
42	Nov-07	14,322						355	
43	Dec-07	13,956						216	
44	Total	<u>\$ 176,402</u>	<u>\$ -</u>					<u>\$ 4,540</u>	<u></u>
45	Average	<u>\$ 13,569</u>	<u>\$ -</u>	11.76%	0.00%	1,596	-	<u>\$ 349</u>	<u></u>

AmerenCIPS
Workpaper Supporting Materials and Supplies

Line No.	Month	General Materials and Supplies		Jurisdictional Allocation Factor		Jurisdictional Materials and Supplies Balances		Propane	
		AmerenCIPS	AmerenUE	AmerenCIPS	AmerenUE	AmerenCIPS	AmerenUE	AmerenCIPS	AmerenUE
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
46	Dec-07	13,956						216	
47	Jan-08	14,203						216	
48	Feb-08	14,519						216	
49	Mar-08	14,695						216	
50	Apr-08	14,844						216	
51	May-08	15,471						142	
52	Jun-08	15,774						142	
53	Jul-08	15,685						142	
54	Aug-08	15,966						142	
55	Sep-08	16,017						142	
56	Oct-08	16,393						354	
57	Nov-08	16,162						354	
58	Dec-08	15,852						337	
59	Total	<u>\$ 199,537</u>	<u>\$ -</u>					<u>\$ 2,836</u>	<u></u>
60	Average	<u>\$ 15,349</u>	<u>\$ -</u>	11.38%	0.00%	1,747	-	<u>\$ 218</u>	<u></u>

AmerenCIPS
Workpaper Supporting Materials and Supplies

Line No.	Month	Gas Stored Underground		Total	
		AmerenCIPS (J)	AmerenUE (K)	AmerenCIPS (L)	AmerenUE (M)
1	Dec-04	43,917	3,753	44,058	3,897
2	Jan-05	31,568	2,877	31,710	3,021
3	Feb-05	21,766	2,345	21,907	2,484
4	Mar-05	12,531	1,558	12,672	1,697
5	Apr-05	16,703	1,401	16,844	1,539
6	May-05	26,563		26,843	-
7	Jun-05	35,675		35,955	-
8	Jul-05	47,119		47,399	-
9	Aug-05	5,666		5,946	-
10	Sep-05	67,446		67,726	-
11	Oct-05	86,838		87,118	-
12	Nov-05	80,124		80,404	-
13	Dec-05	62,505		62,785	-
14	Total	<u>\$ 538,420</u>	<u>\$ 11,934</u>	<u>\$ 541,367</u>	<u>\$ 12,638</u>
15	Average	<u>\$ 41,417</u>	<u>\$ 918</u>	<u>\$ 41,644</u>	<u>\$ 972</u>
16	Dec-05	62,505		62,785	-
17	Jan-06	49,892		50,172	-
18	Feb-06	34,118		34,399	-
19	Mar-06	26,589		26,831	-
20	Apr-06	26,825		27,066	-
21	May-06	35,074		35,315	-
22	Jun-06	42,535		42,776	-
23	Jul-06	50,276		50,517	-
24	Aug-06	58,550		58,923	-
25	Sep-06	68,373		68,746	-
26	Oct-06	73,935		74,308	-
27	Nov-06	68,891		69,275	-
28	Dec-06	57,796		58,181	-
29	Total	<u>\$ 655,359</u>	<u></u>	<u>\$ 659,292</u>	<u>\$ -</u>
30	Average	<u>\$ 50,412</u>	<u></u>	<u>\$ 50,715</u>	<u>\$ -</u>
31	Dec-06	57,796		58,181	-
32	Jan-07	41,241		41,626	-
33	Feb-07	23,624		23,980	-
34	Mar-07	18,929		19,285	-

AmerenCIPS
Workpaper Supporting Materials and Supplies

Line No.	Month	Gas Stored Underground		Total	
		AmerenCIPS	AmerenUE	AmerenCIPS	AmerenUE
	(A)	(J)	(K)	(L)	(M)
35	Apr-07	19,563		19,918	-
36	May-07	28,414		28,769	-
37	Jun-07	37,044		37,399	-
38	Jul-07	48,222		48,578	-
39	Aug-07	57,307		57,662	-
40	Sep-07	64,129		64,485	-
41	Oct-07	68,834		69,189	-
42	Nov-07	62,187		62,542	-
43	Dec-07	52,107		52,323	-
44	Total	<u>\$ 579,397</u>	<u></u>	<u>\$ 583,937</u>	<u>\$ -</u>
45	Average	<u>\$ 44,569</u>	<u></u>	<u>\$ 44,918</u>	<u>\$ -</u>

AmerenCIPS
Workpaper Supporting Materials and Supplies

Line No.	Month	Gas Stored Underground		Total	
		AmerenCIPS (J)	AmerenUE (K)	AmerenCIPS (L)	AmerenUE (M)
46	Dec-07	52,107		52,323	-
47	Jan-08	33,294		33,509	-
48	Feb-08	16,890		17,106	-
49	Mar-08	5,344		5,560	-
50	Apr-08	8,484		8,700	-
51	May-08	18,059		18,201	-
52	Jun-08	32,522		32,664	-
53	Jul-08	50,790		50,933	-
54	Aug-08	63,361		63,503	-
55	Sep-08	74,346		74,488	-
56	Oct-08	81,193		81,547	-
57	Nov-08	70,707		71,061	-
58	Dec-08	53,589		53,926	-
59	Total	<u>\$ 560,686</u>	<u> </u>	<u>\$ 563,522</u>	<u>\$ -</u>
60	Average	<u>\$ 43,130</u>	<u> </u>	<u>\$ 43,348</u>	<u>\$ -</u>

AmerenCIPS
Workpaper Supporting Materials and Supplies
 For the Twelve Months Ended December 31,

Line No.	Description (A)	AmerenCIPS		AmerenUE	
		Total Company (B)	Gas (C)	Total Company (D)	Gas (E)
1	12/31/2005 General Materials & Supplies	12,506,340	1,364,831	110,376,081	193,448
2	Percentage		10.91%		0.18%
3	12/31/2006 General Materials & Supplies	13,204,470	1,237,544	-	-
4	Percentage		9.37%		0.00%
5	12/31/2007 General Materials & Supplies	13,956,282	1,640,592	-	-
6	Percentage		11.76%		0.00%
7	12/31/2008 General Materials & Supplies	15,852,250	1,803,697	-	-
8	Percentage		11.38%		0.00%

AmerenCIPS
Deferred Income Tax Balances

Line No.	Description (A)	Account Number (B)	Jurisdictional Amounts December 31, 2007 (C)	Jurisdictional Amounts December 31, 2008 (D)
1	ACCOUNT 190:			
3	Tax Depreciation Step Up Basis	190-365/366	\$2,440	\$2,223
4	FAS 106 Liability	190-611/612	445	502
5	Injuries and Damages Reserve	190-611/612	517	476
6	Pension Expense	190-611/612	(712)	(816)
7	Uncollectible Accounts	190-611/612	77	259
8	Vacation Pay Adjustment	190-611/612	-	137
9	Total - ACCOUNT 190		2,767	2,781
10	ACCOUNT 282:			
11	Property Related	282-111/112	(37,771)	(40,534)
12	Automated Meter (Cellnet)	282-115/116	-	(89)
13	Total - ACCOUNT 282		(37,771)	(40,623)
14	ACCOUNT 283:			
15	Coal Tax	283-651/652	773	980
16	Gas Rate Case Expense	283-651/652	(122)	(257)
17	Gas Storage Fields	283-651/652	1,031	(347)
18	Purchased Gas Adjustment Clause	283-651/652	(1,044)	-
19	Total - ACCOUNT 283		638	376
20	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(34,366)	(37,466)

AmerenCIPS
Workpaper Supporting Deferred Income Tax Balances

Line No.	Description (A)	Account (B)	State Balance at 01/01/2007 (C)	State Balance at 12/31/2008 (D)	Federal Balance at 01/01/2007 (E)	Federal Balance at 12/31/2008 (F)	Total Beginning Deferred Tax Balance (G)	Total Ending Deferred Tax Balance (H)
1	ADIT Tax Depr Step Up Basis - Federal	2-40/411-190-365			1,991,260	1,814,122	1,991,260	1,814,122
2	ADIT Tax Depr Step Up Basis - State	2-40/41-190-366	448,648	408,738			448,648	408,738
3	FAS 106 - Post Retirement Benefit - Federal	2-40/41-190-611			363,205	409,646	363,205	409,646
4	FAS 106 - Post Retirement Benefit - State	2-40/41-190-612	81,833	92,296			81,833	92,296
5	Injuries and Damages Reserve - Federal	2-40/41-190-611			422,187	388,668	422,187	388,668
6	Injuries and Damages Reserve - State	2-40/41-190-612	95,123	87,571			95,123	87,571
7	Pension Expense - Federal	2-40/41-190-611			(580,973)	(666,068)	(580,973)	(666,068)
8	Pension Expense - State	2-40/41-190-612	(130,898)	(150,071)			(130,898)	(150,071)
9	Uncollectible Accounts - Federal	2-40/41-190-611			62,453	211,175	62,453	211,175
10	Uncollectible Accounts - State	2-40/41-190-612	14,071	47,579			14,071	47,579
11	Vacation Pay Adjustment - Federal	2-40/41-190-611				112,490	-	112,490
12	Vacation Pay Adjustment - State	2-40/41-190-612		25,345			-	25,345
13	Total 190 Gas		508,777	511,458	2,258,132	2,270,033	2,766,909	2,781,491
14	ADIT Auto Meter (Cellnet) - Federal	2-41-282-115				(72,864)	-	(72,864)
15	ADIT Auto Meter (Cellnet) - State	2-41-282-116		(16,417)			-	(16,417)
16	ADIT Property Related - Federal	2-41-282-111			(31,502,707)	(33,995,546)	(31,502,707)	(33,995,546)
17	ADIT Property Related - State	2-41-282-112	(6,268,231)	(6,538,426)			(6,268,231)	(6,538,426)
18	Total 282 Gas		(6,268,231)	(6,554,843)	(31,502,707)	(34,068,410)	(37,770,938)	(40,623,253)
19	Coal Tar - Federal	2-40/41-283-651			630,987	799,557	630,987	799,557
20	Coal Tar - State	2-40/41-283-652	142,167	180,146			142,167	180,146
21	Gas Rate Case Expense - Federal	2-40/41-283-651			(99,129)	(209,922)	(99,129)	(209,922)
22	Gas Rate Case Expense - State	2-40/41-283-652	(22,335)	(47,297)			(22,335)	(47,297)
23	Gas Storage Fields - Federal	2-40/41-283-651			841,119	(282,796)	841,119	(282,796)
24	Gas Storage Fields - State	2-40/41-283-652	189,511	(63,717)			189,511	(63,717)
25	Purchased Gas Adjustment - Federal	2-40/41-283-651			(852,433)		(852,433)	-
26	Purchased Gas Adjustment - State	2-40/41-283-652	(192,061)				(192,061)	-
27	Total 283 Gas		117,282	69,132	520,544	306,839	637,826	375,971
28	Total Deferred		<u>(\$5,642,172)</u>	<u>(\$5,974,253)</u>	<u>(\$28,724,031)</u>	<u>(\$31,491,538)</u>	<u>(\$34,366,203)</u>	<u>(\$37,465,791)</u>

AmerenCIPS
Workpaper Supporting Deferred Income Tax Balances

Line No.	Description (A)	Account (B)	State Balance at 01/01/2007 (C)	State Balance at 12/31/2008 (D)	Federal Balance at 01/01/2007 (E)	Federal Balance at 12/31/2008 (F)	Total Beginning Deferred Tax Balance (G)	Total Ending Deferred Tax Balance (H)
29	Total Account 190 Deferred Excluding FAS 109 and OCI		508,777	511,458	2,258,132	2,270,033	2,766,909	2,781,491
30	Total Account 282 Deferred Excluding FAS 109 and Regulatory Asset		(6,268,231)	(6,554,843)	(31,502,707)	(34,068,410)	(37,770,938)	(40,623,253)
31	Total Account 283 Deferred Excluding FAS 109 and FAS 133 and Intercompany Tax Gain		117,282	69,132	520,544	306,839	637,826	375,971
32	Total Deferred		<u>(\$5,642,172)</u> WPB-9b	<u>(\$5,974,253)</u> WPB-9a	<u>(\$28,724,031)</u> WPB-9b	<u>(\$31,491,538)</u> WPB-9a	<u>(\$34,366,203)</u> WPB-9b	<u>(\$37,465,791)</u> WPB-9a

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

Line	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 12/31/2008 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)
1			Labor		0.00%	0.00%	3.75%
2			Plant		0.00%	0.00%	12.09%
3			Revenue		59.63%	59.63%	2.25%
4	Active Veba - Federal	1-40-190-611	Labor	(\$95,950)	-		(\$3,598)
5	Active Veba - State	1-40-190-612	Labor	(21,618)	-		
6	ARO - Federal	1-40-190-365	Plant	(83,046)	-		(10,040)
7	ARO - State	1-40-190-366	Plant	(18,711)	-		
8	ADIT Tax Depr Step Up Basis - Federal	1-40-190-365	Plant	8,144,724	-		984,697
9	ADIT Tax Depr Step Up Basis - State	1-40-190-366	Plant	1,835,077	-		
10	FAS 106 - Post Retirement Benefit - Federal	1-40-190-611	Labor	2,827,406	-		106,028
11	FAS 106 - Post Retirement Benefit - State	1-40-190-612	Labor	637,038	-		
12	Injuries and Damages Reserve - Federal	1-40-190-611	Distribution	4,798,584	-		-
13	Injuries and Damages Reserve - State	1-40-190-612	Distribution	1,081,162	-		-
14	Legal Expense Accrued - Federal	1-40-190-611	Distribution	47,320	-		-
15	Legal Expense Accrued - State	1-40-190-612	Distribution	10,662	-		-
16	Medical Expenses Incurred - Not Reported - Federal	1-40-190-611	Labor	(899,478)	-		(33,730)
17	Medical Expenses Incurred - Not Reported - State	1-40-190-612	Labor	(202,309)	-		
18	Payroll Tax Adjustment - Federal	1-40-190-611	Labor	(91,121)	-		(3,417)
19	Payroll Tax Adjustment - State	1-40-190-612	Labor	(20,530)	-		
20	Reserve for Obsolete Inventory - Federal	1-40-190-611	Plant	277,811	-		33,587
21	Reserve for Obsolete Inventory - State	1-40-190-612	Plant	62,593	-		
22	Other Comprehensive Income - Pensions	1-40-190-TXP	Other	3,904,163	-		-
23	Pension Expense - Federal	1-40-190-611	Labor	(1,953,923)	-		(73,272)
24	Pension Expense - State	1-40-190-612	Labor	(440,235)	-		
25	Regulatory Assets - Unamortized ITC	1-40-190-100	Other	5,381,474	-		-
26	Tax Reserve Interest - Current - Federal	1-40-190-611	Plant	323,220	-		39,077
27	Tax Reserve Interest - Current - State	1-40-190-612	Plant	72,825	-		
28	Tax Reserve Interest - Non - Current - Federal	1-40-190-611	Plant	1,689	-		204
29	Tax Reserve Interest - Non - Current - State	1-40-190-612	Plant	380	-		
30	Uncollectible Accounts - Federal	1-40-190-611	Revenue	1,665,617	993,207		37,476
31	Uncollectible Accounts - State	1-40-190-612	Revenue	375,278		223,778	
32	Vacation Pay Adjustment - Federal	1-40-190-611	Labor	969,157	-		36,343
33	Vacation Pay Adjustment - State	1-40-190-612	Labor	218,359	-		
34	Total 190 Electric			<u>\$28,807,618</u>	<u>993,207</u>	<u>223,778</u>	<u>1,113,356</u>

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

Line	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 12/31/2008 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)
1			Labor		0.00%	0.00%	3.75%
2			Plant		0.00%	0.00%	12.09%
3			Revenue		59.63%	59.63%	2.25%
35	ADIT Tax Depr Step Up Basis - Federal	2-40/41-190-365	Gas	1,814,122			
36	ADIT Tax Depr Step Up Basis - State	2-40/41-190-366	Gas	408,738			
37	FAS 106 - Post Retirement Benefit - Federal	2-40/41-190-611	Gas	409,646			
38	FAS 106 - Post Retirement Benefit - State	2-40/41-190-612	Gas	92,296			
39	Injuries and Damages Reserve - Federal	2-40/41-190-611	Gas	388,668			
40	Injuries and Damages Reserve - State	2-40/41-190-612	Gas	87,571			
41	Pension Expense - Federal	2-40/41-190-611	Gas	(666,068)			
42	Pension Expense - State	2-40/41-190-612	Gas	(150,071)			
43	Regulatory Assets - Unamortized ITC	2-41-190-100	Other	503,119			
44	Uncollectible Accounts - Federal	2-40/41-190-611	Gas	211,175			
45	Uncollectible Accounts - State	2-40/41-190-612	Gas	47,579			
46	Vacation Pay Adjustment - Federal	2-40/41-190-611	Gas	112,490			
47	Vacation Pay Adjustment - State	2-40/41-190-612	Gas	25,345			
48	Total 190 Gas			<u>3,284,610</u>	<u>-</u>	<u>-</u>	<u>-</u>
49	Total 190			<u>32,092,228</u>	<u>993,207</u>	<u>223,778</u>	<u>1,113,356</u>

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

Line	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 12/31/2008 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)
1			Labor		0.00%	0.00%	3.75%
2			Plant		0.00%	0.00%	12.09%
3			Revenue		59.63%	59.63%	2.25%
50	ADIT FIN 48	1-40-282-F48	Plant	19,707	-		2,383
51	ADIT Auto Meter (Cellnet) - Federal	1-40-282-115	Plant	(616,382)	-		(74,521)
52	ADIT Auto Meter (Cellnet) - State	1-40-282-116	Plant	(138,876)		-	
53	ADIT Property Related - Federal	1-40-282-111	Plant	(117,673,006)	-		(14,226,666)
54	ADIT Property Related - State	1-40-282-112	Plant	(22,564,105)		-	
55	ADIT Adjustment to FAS 109 Regulatory Asset	1-40-282-120	Other	(1,122,394)			
56	ADIT Temporary Differences	1-40-282-130	Other	(1,436,337)			
57	ADIT Regulatory Asset Gross Up	1-40-282-310	Other	(1,668,935)			
58	ADIT Adjustment to FAS109 Reg Liability - State	1-40-282-323	Other	613			
59	ADIT Regulatory Liability Gross Up	1-40-282-332	Other	1,106,188			
60	ADIT Adjustment to FAS109 Reg Liability - Federal	1-40-282-333	Other	1,679,569			
61	ADIT Non-utility Property - Federal	1-40-2827D1	Other	(7,403)			
62	ADIT Non-utility Property - State	1-40-2827D2	Other	(1,636)			
63	Total 282 Electric			<u>(142,422,997)</u>	<u>-</u>	<u>-</u>	<u>(14,298,804)</u>
64	ADIT Auto Meter (Cellnet) - Federal	2-41-282-115	Gas	(72,864)	-		-
65	ADIT Auto Meter (Cellnet) - State	2-41-282-116	Gas	(16,417)		-	
66	ADIT Property Related - Federal	2-41-282-111	Gas	(33,995,546)			
67	ADIT Property Related - State	2-41-282-112	Gas	(6,538,426)			
68	ADIT Adjustment to FAS 109 Regulatory Asset	2-41-282-120	Other	(402,997)			
69	ADIT Temporary Differences	2-40-282-130	Other	(330,844)			
70	ADIT Temporary Differences	2-41-282-130	Other	17,065			
71	ADIT Regulatory Asset Gross Up	2-41-282-310	Other	(468,949)			
72	ADIT Regulatory Liability Gross Up	2-41-282-332	Other	652,544			
73	ADIT Adjustment to FAS109 Reg Liability - Federal	2-41-282-333	Other	991,145			
74	Total 282 Gas			<u>(40,165,289)</u>	<u>-</u>	<u>-</u>	<u>-</u>
75	Total 282			<u>(182,588,286)</u>	<u>-</u>	<u>-</u>	<u>(14,298,804)</u>

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

Line	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 12/31/2008 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)
1			Labor		0.00%	0.00%	3.75%
2			Plant		0.00%	0.00%	12.09%
3			Revenue		59.63%	59.63%	2.25%
76	Book/Tax Loss on Reacquired Debt - Federal	1-40-283-651	Plant	(1,313,845)			(158,844)
77	Book/Tax Loss on Reacquired Debt - State	1-40-283-652	Plant	(296,023)		-	
78	Electric Rate Case Expense - Federal	1-40-283-651	Distribution	(320,142)			
79	Electric Rate Case Expense - State	1-40-283-652	Distribution	(72,130)			
80	Rabbi Trust - Federal	1-40-283-651	Labor	155,434	-		5,829
81	Rabbi Trust - State	1-40-283-652	Labor	35,020	-		
82	ADIT Intercompany Tax Gain - Federal	1-40-283-513	Other	(83,419,009)			
83	ADIT Intercompany Tax Gain - State	1-40-283-514	Other	(18,795,023)			
84	ADIT - Non-property Related - Federal	1-40-283-6D1	Other	195,556			
85	Total 283 Electric			<u>(103,830,162)</u>	<u>-</u>	<u>-</u>	<u>(153,015)</u>
86	Coal Tar - Federal	2-40/41-283-651	Gas	799,557	-		-
87	Coal Tar - State	2-40/41-283-652	Gas	180,146			
88	Gas Rate Case Expense - Federal	2-40/41-283-651	Gas	(209,922)	-		-
89	Gas Rate Case Expense - State - Gas	2-40/41-283-652	Gas	(47,297)			
90	Gas Storage Fields - Federal	2-40/41-283-651	Gas	(282,796)	-		-
91	Gas Storage Fields - State	2-40/41-283-652	Gas	(63,717)			
92	Total 283 Gas			<u>375,971</u>	<u>-</u>	<u>-</u>	<u>-</u>
93	Total 283			<u>(103,454,191)</u>	<u>-</u>	<u>-</u>	<u>(153,015)</u>
94	Total Deferred			<u>(253,950,249)</u>	<u>993,207</u>	<u>223,778</u>	<u>(13,338,464)</u>

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Workpaper Supporting Deferred Income Tax Balances
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Line	Description (A)	Electric Transmission - State (H)	Electric Distribution - Federal (I)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)	Other - Federal (M)
1		3.75%	96.25%	96.25%	100.00%	100.00%	100.00%
2		12.09%	87.91%	87.91%	100.00%	100.00%	100.00%
3		2.25%	36.12%	36.12%	100.00%	100.00%	2.00%
4	Active Veba - Federal		(\$92,352)				
5	Active Veba - State	(811)		(20,807)			
6	ARO - Federal		(73,006)				
7	ARO - State	(2,262)		(16,449)			
8	ADIT Tax Depr Step Up Basis - Federal		7,160,027				
9	ADIT Tax Depr Step Up Basis - State	221,861		1,613,216			
10	FAS 106 - Post Retirement Benefit - Federal		2,721,378				
11	FAS 106 - Post Retirement Benefit - State	23,889		613,149			
12	Injuries and Damages Reserve - Federal		4,798,584				
13	Injuries and Damages Reserve - State		-	1,081,162			
14	Legal Expense Accrued - Federal		47,320				
15	Legal Expense Accrued - State		-	10,662			
16	Medical Expenses Incurred - Not Reported - Federal		(865,748)				
17	Medical Expenses Incurred - Not Reported - State	(7,587)		(194,722)			
18	Payroll Tax Adjustment - Federal		(87,704)				
19	Payroll Tax Adjustment - State	(770)		(19,760)			
20	Reserve for Obsolete Inventory - Federal		244,224				
21	Reserve for Obsolete Inventory - State	7,567		55,026			
22	Other Comprehensive Income - Pensions		-				3,904,163
23	Pension Expense - Federal		(1,880,651)				
24	Pension Expense - State	(16,509)		(423,726)			
25	Regulatory Assets - Unamortized ITC		-				5,381,474
26	Tax Reserve Interest - Current - Federal		284,143				
27	Tax Reserve Interest - Current - State	8,805		64,020			
28	Tax Reserve Interest - Non - Current - Federal		1,485				
29	Tax Reserve Interest - Non - Current - State	46		334			
30	Uncollectible Accounts - Federal		601,621				33,312
31	Uncollectible Accounts - State	8,444		135,550			
32	Vacation Pay Adjustment - Federal		932,814				
33	Vacation Pay Adjustment - State	8,188		210,171			
34	Total 190 Electric	<u>250,862</u>	<u>13,792,135</u>	<u>3,107,825</u>	<u>-</u>	<u>-</u>	<u>9,318,949</u>

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Workpaper Supporting Deferred Income Tax Balances
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Line	Description (A)	Electric Transmission - State (H)	Electric Distribution - Federal (I)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)	Other - Federal (M)
1		3.75%	96.25%	96.25%	100.00%	100.00%	100.00%
2		12.09%	87.91%	87.91%	100.00%	100.00%	100.00%
3		2.25%	36.12%	36.12%	100.00%	100.00%	2.00%
35	ADIT Tax Depr Step Up Basis - Federal				1,814,122		
36	ADIT Tax Depr Step Up Basis - State					408,738	
37	FAS 106 - Post Retirement Benefit - Federal				409,646		
38	FAS 106 - Post Retirement Benefit - State					92,296	
39	Injuries and Damages Reserve - Federal				388,668		
40	Injuries and Damages Reserve - State					87,571	
41	Pension Expense - Federal				(666,068)		
42	Pension Expense - State					(150,071)	
43	Regulatory Assets - Unamortized ITC						503,119
44	Uncollectible Accounts - Federal				211,175		
45	Uncollectible Accounts - State					47,579	
46	Vacation Pay Adjustment - Federal				112,490		
47	Vacation Pay Adjustment - State					25,345	
48	Total 190 Gas	-	-	-	2,270,033	511,458	503,119
49	Total 190	250,862	13,792,135	3,107,825	2,270,033	511,458	9,822,068

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Line	Description (A)	Electric Transmission - State (H)	Electric Distribution - Federal (I)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)	Other - Federal (M)
1		3.75%	96.25%	96.25%	100.00%	100.00%	100.00%
2		12.09%	87.91%	87.91%	100.00%	100.00%	100.00%
3		2.25%	36.12%	36.12%	100.00%	100.00%	2.00%
50	ADIT FIN 48		17,324				
51	ADIT Auto Meter (Cellnet) - Federal		(541,861)				
52	ADIT Auto Meter (Cellnet) - State	(16,790)		(122,086)			
53	ADIT Property Related - Federal		(103,446,340)				
54	ADIT Property Related - State	(2,728,000)		(19,836,105)			
55	ADIT Adjustment to FAS 109 Regulatory Asset						
56	ADIT Temporary Differences						(1,436,337)
57	ADIT Regulatory Asset Gross Up						(1,668,935)
58	ADIT Adjustment to FAS109 Reg Liability - State						
59	ADIT Regulatory Liability Gross Up						1,106,188
60	ADIT Adjustment to FAS109 Reg Liability - Federal						1,679,569
61	ADIT Non-utility Property - Federal						(7,403)
62	ADIT Non-utility Property - State						
63	Total 282 Electric	<u>(2,744,790)</u>	<u>(103,970,877)</u>	<u>(19,958,191)</u>	<u>-</u>	<u>-</u>	<u>(326,918)</u>
64	ADIT Auto Meter (Cellnet) - Federal		-		(72,864)		
65	ADIT Auto Meter (Cellnet) - State	-		-		(16,417)	
66	ADIT Property Related - Federal				(33,995,546)		
67	ADIT Property Related - State					(6,538,426)	
68	ADIT Adjustment to FAS 109 Regulatory Asset						
69	ADIT Temporary Differences						(330,844)
70	ADIT Temporary Differences						17,065
71	ADIT Regulatory Asset Gross Up						(468,949)
72	ADIT Regulatory Liability Gross Up						652,544
73	ADIT Adjustment to FAS109 Reg Liability - Federal						991,145
74	Total 282 Gas	<u>-</u>	<u>-</u>	<u>-</u>	<u>(34,068,410)</u>	<u>(6,554,843)</u>	<u>860,961</u>
75	Total 282	<u>(2,744,790)</u>	<u>(103,970,877)</u>	<u>(19,958,191)</u>	<u>(34,068,410)</u>	<u>(6,554,843)</u>	<u>534,043</u>

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As of December 31, 2008

Line	Description (A)	Electric Transmission - State (H)	Electric Distribution - Federal (I)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)	Other - Federal (M)
1		3.75%	96.25%	96.25%	100.00%	100.00%	100.00%
2		12.09%	87.91%	87.91%	100.00%	100.00%	100.00%
3		2.25%	36.12%	36.12%	100.00%	100.00%	2.00%
76	Book/Tax Loss on Reacquired Debt - Federal		(1,155,001)				
77	Book/Tax Loss on Reacquired Debt - State	(35,789)		(260,234)			
78	Electric Rate Case Expense - Federal		(320,142)				
79	Electric Rate Case Expense - State			(72,130)			
80	Rabbi Trust - Federal		149,605				
81	Rabbi Trust - State	1,313		33,707			
82	ADIT Intercompany Tax Gain - Federal						(83,419,009)
83	ADIT Intercompany Tax Gain - State						
84	ADIT - Non-property Related - Federal						195,556
85	Total 283 Electric	<u>(34,476)</u>	<u>(1,325,538)</u>	<u>(298,657)</u>	<u>-</u>	<u>-</u>	<u>(83,223,453)</u>
86	Coal Tar - Federal		-		799,557		
87	Coal Tar - State					180,146	
88	Gas Rate Case Expense - Federal		-		(209,922)		
89	Gas Rate Case Expense - State - Gas					(47,297)	
90	Gas Storage Fields - Federal		-		(282,796)		
91	Gas Storage Fields - State					(63,717)	
92	Total 283 Gas	<u>-</u>	<u>-</u>	<u>-</u>	<u>306,839</u>	<u>69,132</u>	<u>-</u>
93	Total 283	<u>(34,476)</u>	<u>(1,325,538)</u>	<u>(298,657)</u>	<u>306,839</u>	<u>69,132</u>	<u>(83,223,453)</u>
94	Total Deferred	<u>(2,528,405)</u>	<u>(91,504,280)</u>	<u>(17,149,022)</u>	<u>(31,491,538)</u>	<u>(5,974,253)</u>	<u>(72,867,342)</u>

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

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

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

Line	Description (A)	Other - State (N)	Total (O)
1		100.00%	100.00%
2		100.00%	100.00%
3		2.00%	100.00%
35	ADIT Tax Depr Step Up Basis - Federal		1,814,122
36	ADIT Tax Depr Step Up Basis - State		408,738
37	FAS 106 - Post Retirement Benefit - Federal		409,646
38	FAS 106 - Post Retirement Benefit - State		92,296
39	Injuries and Damages Reserve - Federal		388,668
40	Injuries and Damages Reserve - State		87,571
41	Pension Expense - Federal		(666,068)
42	Pension Expense - State		(150,071)
43	Regulatory Assets - Unamortized ITC		503,119
44	Uncollectible Accounts - Federal		211,175
45	Uncollectible Accounts - State		47,579
46	Vacation Pay Adjustment - Federal		112,490
47	Vacation Pay Adjustment - State		25,345
48	Total 190 Gas	-	3,284,610
49	Total 190	7,506	32,092,228

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Workpaper Supporting Deferred Income Tax Balances
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Line	Description (A)	Other - State (N)	Total (O)
1		100.00%	100.00%
2		100.00%	100.00%
3		2.00%	100.00%
50	ADIT FIN 48		19,707
51	ADIT Auto Meter (Cellnet) - Federal		(616,382)
52	ADIT Auto Meter (Cellnet) - State		(138,876)
53	ADIT Property Related - Federal		(117,673,006)
54	ADIT Property Related - State		(22,564,105)
55	ADIT Adjustment to FAS 109 Regulatory Asset	(1,122,394)	(1,122,394)
56	ADIT Temporary Differences		(1,436,337)
57	ADIT Regulatory Asset Gross Up		(1,668,935)
58	ADIT Adjustment to FAS109 Reg Liability - State	613	613
59	ADIT Regulatory Liability Gross Up		1,106,188
60	ADIT Adjustment to FAS109 Reg Liability - Federal		1,679,569
61	ADIT Non-utility Property - Federal		(7,403)
62	ADIT Non-utility Property - State	(1,636)	(1,636)
63	Total 282 Electric	<u>(1,123,417)</u>	<u>(142,422,997)</u>
64	ADIT Auto Meter (Cellnet) - Federal		(72,864)
65	ADIT Auto Meter (Cellnet) - State		(16,417)
66	ADIT Property Related - Federal		(33,995,546)
67	ADIT Property Related - State		(6,538,426)
68	ADIT Adjustment to FAS 109 Regulatory Asset	(402,997)	(402,997)
69	ADIT Temporary Differences		(330,844)
70	ADIT Temporary Differences		17,065
71	ADIT Regulatory Asset Gross Up		(468,949)
72	ADIT Regulatory Liability Gross Up		652,544
73	ADIT Adjustment to FAS109 Reg Liability - Federal		991,145
74	Total 282 Gas	<u>(402,997)</u>	<u>(40,165,289)</u>
75	Total 282	<u>(1,526,414)</u>	<u>(182,588,286)</u>

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

Line	Description (A)	Other - State (N)	Total (O)
1		100.00%	100.00%
2		100.00%	100.00%
3		2.00%	100.00%
76	Book/Tax Loss on Reacquired Debt - Federal		(1,313,845)
77	Book/Tax Loss on Reacquired Debt - State		(296,023)
78	Electric Rate Case Expense - Federal		(320,142)
79	Electric Rate Case Expense - State		(72,130)
80	Rabbi Trust - Federal		155,434
81	Rabbi Trust - State		35,020
82	ADIT Intercompany Tax Gain - Federal		(83,419,009)
83	ADIT Intercompany Tax Gain - State	(18,795,023)	(18,795,023)
84	ADIT - Non-property Related - Federal		195,556
85	Total 283 Electric	<u>(18,795,023)</u>	<u>(103,830,162)</u>
86	Coal Tar - Federal		799,557
87	Coal Tar - State		180,146
88	Gas Rate Case Expense - Federal		(209,922)
89	Gas Rate Case Expense - State - Gas		(47,297)
90	Gas Storage Fields - Federal		(282,796)
91	Gas Storage Fields - State		(63,717)
92	Total 283 Gas	<u>-</u>	<u>375,971</u>
93	Total 283	<u>(18,795,023)</u>	<u>(103,454,191)</u>
94	Total Deferred	<u>(20,313,931)</u>	<u>(253,950,249)</u>

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

Line	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 01/01/2008 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)
1			Labor		0.00%	0.00%	3.75%
2			Plant		0.00%	0.00%	12.09%
3			Revenue		59.63%	59.63%	2.25%
4	Active Veba - Federal	1-40-190-611	Labor	(\$208,573)	-		(\$7,821)
5	Active Veba - State	1-40-190-612	Labor	(46,993)	-		
6	ADIT Deferred Asset - Federal	1-40-190-611	Other	(1,088,483)	-		-
7	ADIT Deferred Asset - State	1-40-190-612	Other	866,563	-		-
8	ADIT Tax Depr Step Up Basis - Federal	1-40-190-365	Plant	9,116,410	-		1,102,174
9	ADIT Tax Depr Step Up Basis - State	1-40-190-366	Plant	2,054,006	-		
10	FAS 106 - Post Retirement Benefit - Federal	1-40-190-611	Labor	2,634,162	-		98,781
11	FAS 106 - Post Retirement Benefit - State	1-40-190-612	Labor	593,499	-		
12	Injuries and Damages Reserve - Federal	1-40-190-611	Distribution	2,979,548	-		-
13	Injuries and Damages Reserve - State	1-40-190-612	Distribution	671,318	-		-
14	Legal Expense Accrued - Federal	1-40-190-611	Distribution	44,286	-		-
15	Legal Expense Accrued - State	1-40-190-612	Distribution	9,978	-		-
16	Medical Expenses Incurred - Not Reported - Federal	1-40-190-611	Labor	206,633	-		7,749
17	Medical Expenses Incurred - Not Reported - State	1-40-190-612	Labor	46,556	-		
18	Reserve for Obsolete Inventory - Federal	1-40-190-611	Plant	375,073	-		45,346
19	Reserve for Obsolete Inventory - State	1-40-190-612	Plant	84,507	-		
20	Other Comprehensive Income - Pensions	1-40-190-TXP	Other	6,843,148	-		-
21	Pension Expense - Federal	1-40-190-611	Labor	(1,821,156)	-		(68,293)
22	Pension Expense - State	1-40-190-612	Labor	(410,321)	-		
23	Regulatory Assets - Unamortized ITC	1-40-190-100	Other	6,592,890	-		-
24	Tax Reserve Interest - Current - Federal	1-40-190-611	Plant	441,275	-		53,350
25	Tax Reserve Interest - Current - State	1-40-190-612	Plant	99,424	-		
26	Tax Reserve Interest - Non - Current - Federal	1-40-190-611	Plant	(247,774)	-		(29,956)
27	Tax Reserve Interest - Non - Current - State	1-40-190-612	Plant	(55,826)	-		
28	Uncollectible Accounts - Federal	1-40-190-611	Revenue	1,451,850	865,738		32,667
29	Uncollectible Accounts - State	1-40-190-612	Revenue	327,114		195,058	
30	Vacation Pay Adjustment - Federal	1-40-190-611	Labor	-	-		-
31	Vacation Pay Adjustment - State	1-40-190-612	Labor	-	-		-
32	Total 190 Electric			<u>31,559,114</u>	<u>865,738</u>	<u>195,058</u>	<u>1,233,996</u>

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As of December 31, 2008

Line	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 01/01/2008 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)
1			Labor		0.00%	0.00%	3.75%
2			Plant		0.00%	0.00%	12.09%
3			Revenue		59.63%	59.63%	2.25%
33	ADIT Deferred Asset - Federal	2-40/41-190-611	Other	649			
34	ADIT Tax Depr Step Up Basis - Federal	2-40/41-190-365	Gas	1,991,260			
35	ADIT Tax Depr Step Up Basis - State	2-40/41-190-366	Gas	448,648			
36	FAS 106 - Post Retirement Benefit - Federal	2-40/41-190-611	Gas	363,205			
37	FAS 106 - Post Retirement Benefit - State	2-40/41-190-612	Gas	81,833			
38	Injuries and Damages Reserve - Federal	2-40/41-190-611	Gas	422,187			
39	Injuries and Damages Reserve - State	2-40/41-190-612	Gas	95,123			
40	Pension Expense - Federal	2-40/41-190-611	Gas	(580,973)			
41	Pension Expense - State	2-40/41-190-612	Gas	(130,898)			
42	Regulatory Assets - Unamortized ITC	2-40/41-190-100	Other	608,408			
43	Uncollectible Accounts - Federal	2-40/41-190-611	Gas	62,453			
44	Uncollectible Accounts - State	2-40/41-190-612	Gas	14,071			
45	Total 190 Gas			<u>3,375,966</u>	<u>-</u>	<u>-</u>	<u>-</u>
46	Total 190			<u>34,935,080</u>	<u>865,738</u>	<u>195,058</u>	<u>1,233,996</u>
47	ADIT FIN 48	1-40-282-F48	Plant	21,299	-		2,575
48	ADIT Auto Meter (Cellnet) - Federal	1-40-282-115	Plant	(105,360)	-		(12,738)
49	ADIT Auto Meter (Cellnet) - State	1-40-282-116	Plant	(23,738)		-	
50	ADIT Property Related - Federal	1-40-282-111	Plant	(109,250,122)	-		(13,208,340)
51	ADIT Property Related - State	1-40-282-112	Plant	(23,352,062)		-	
52	ADIT Property Related - Federal	1-40-282-7D1	Other	(7,403)			
53	ADIT Property Related - State	1-40-282-7D2	Other	(1,636)			
54	ADIT Adjustment to FAS 109 Regulatory Asset	1-40-282-120	Other	(1,216,950)			
55	ADIT Temporary Differences	1-40-282-130	Other	(1,519,188)			
56	ADIT Regulatory Asset Gross Up	1-40-282-310	Other	(1,784,189)			
57	ADIT Adjustment to FAS109 Reg Liability - State	1-40-282-323	Other	612			
58	ADIT Regulatory Liability Gross Up	1-40-282-332	Other	1,208,212			
59	ADIT Adjustment to FAS109 Reg Liability - Federal	1-40-282-333	Other	1,834,522			
60	Total 282 Electric			<u>(134,196,003)</u>	<u>-</u>	<u>-</u>	<u>(13,218,503)</u>

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

<u>Line</u>	<u>Description</u> (A)	<u>Account</u> (B)	<u>Allocator</u> (C)	<u>Balance Per General Ledger @ 01/01/2008</u> (D)	<u>Electric Production - Federal</u> (E)	<u>Electric Production - State</u> (F)	<u>Electric Transmission - Federal</u> (G)
1			Labor		0.00%	0.00%	3.75%
2			Plant		0.00%	0.00%	12.09%
3			Revenue		59.63%	59.63%	2.25%

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

Line	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 01/01/2008 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)
1			Labor		0.00%	0.00%	3.75%
2			Plant		0.00%	0.00%	12.09%
3			Revenue		59.63%	59.63%	2.25%
61	ADIT Property Related - Federal	2-41-282-111	Gas	(31,502,707)			
62	ADIT Property Related - State	2-41-282-112	Gas	(6,268,231)			
63	ADIT Adjustment to FAS 109 Regulatory Asset - State	2-41-282-120	Other	(433,861)			
63	ADIT Adjustment to FAS 109 Regulatory Asset - Federal	2-40-282-130	Other	(349,469)			
64	ADIT Adjustment to FAS 109 Regulatory Asset - Federal	2-41-282-130	Other	18,625			
65	ADIT Regulatory Asset Gross Up	2-41-282-310	Other	(500,205)			
66	ADIT Regulatory Liability Gross Up	2-41-282-332	Other	705,522			
67	ADIT Adjustment to FAS109 Reg Liability - Federal	2-41-282-333	Other	1,071,610			
68	Total 282 Gas			<u>(37,258,716)</u>	<u>-</u>	<u>-</u>	<u>-</u>
69	Total 282			<u>(171,454,719)</u>	<u>-</u>	<u>-</u>	<u>(13,218,503)</u>
70	Book/Tax Loss on Reacquired Debt - Federal	1-40-283-651	Plant	(1,431,148)			(173,026)
71	Book/Tax Loss on Reacquired Debt - State	1-40-283-652	Plant	(322,451)		-	
72	Electric Rate Case Expense - Federal	1-40-283-651	Distribution	(334,827)			
73	Electric Rate Case Expense - State	1-40-283-652	Distribution	(75,440)			
74	Partnership Income/Loss - Federal	1-40-283-651	Other	(644)			
75	Partnership Income/Loss - State	1-40-283-652	Other	(145)			
76	Rabbi Trust - Federal	1-40-283-651	Labor	273,129		-	10,242
77	Rabbi Trust - State	1-40-283-652	Labor	61,538		-	
78	ADIT Intercompany Tax Gain - Federal	1-40-283-513	Other	(91,720,246)			
79	ADIT Intercompany Tax Gain - State	1-40-283-514	Other	(20,665,364)			
80	ADIT - Non-property Related - Federal	1-40-283-6D1	Other	(57,064)			
81	Total 283 Electric			<u>(114,272,662)</u>	<u>-</u>	<u>-</u>	<u>(162,783)</u>

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

Line	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger @ 01/01/2008 (D)	Electric Production - Federal (E)	Electric Production - State (F)	Electric Transmission - Federal (G)
1			Labor		0.00%	0.00%	3.75%
2			Plant		0.00%	0.00%	12.09%
3			Revenue		59.63%	59.63%	2.25%
82	ADIT Non-Property Related - State	2-40/41-283-652	Gas	1			
83	Coal Tar - Federal	2-40/41-283-651	Gas	630,987	-		-
84	Coal Tar - State	2-40/41-283-652	Gas	142,167			
85	Gas Rate Case Expense - Federal	2-40/41-283-651	Gas	(99,129)	-		-
86	Gas Rate Case Expense - State	2-40/41-283-652	Gas	(22,335)			
87	Gas Storage Fields - Federal	2-40/41-283-651	Gas	841,119	-		-
88	Gas Storage Fields - State	2-40/41-283-652	Gas	189,511			
89	Purchased Gas Adjustment (PGA) - Federal	2-40/41-283-651	Gas	(852,433)	-		-
90	Purchased Gas Adjustment (PGA) - State	2-40/41-283-652	Gas	(192,061)			
91	Total 283 Gas			<u>637,827</u>	<u>-</u>	<u>-</u>	<u>-</u>
92	Total 283			<u>(113,634,835)</u>	<u>-</u>	<u>-</u>	<u>(162,783)</u>
93	Total Deferred			<u>(250,154,474)</u>	<u>865,738</u>	<u>195,058</u>	<u>(12,147,290)</u>

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

Line	Description (A)	Electric Transmission - State (H)	Electric Distribution - Federal (I)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)
1		3.75%	96.25%	96.25%	100.00%	100.00%
2		12.09%	87.91%	87.91%	100.00%	100.00%
3		2.25%	36.12%	36.12%	100.00%	100.00%
4	Active Veba - Federal		(\$200,752)			
5	Active Veba - State	(1,762)		(45,231)		
6	ADIT Deferred Asset - Federal		-			
7	ADIT Deferred Asset - State		-			
8	ADIT Tax Depr Step Up Basis - Federal		8,014,236			
9	ADIT Tax Depr Step Up Basis - State	248,329		1,805,677		
10	FAS 106 - Post Retirement Benefit - Federal		2,535,381			
11	FAS 106 - Post Retirement Benefit - State	22,256		571,243		
12	Injuries and Damages Reserve - Federal		2,979,548			
13	Injuries and Damages Reserve - State		-	671,318		
14	Legal Expense Accrued - Federal		44,286			
15	Legal Expense Accrued - State		-	9,978		
16	Medical Expenses Incurred - Not Reported - Federal		198,884			
17	Medical Expenses Incurred - Not Reported - State	1,746		44,810		
18	Reserve for Obsolete Inventory - Federal		329,727			
19	Reserve for Obsolete Inventory - State	10,217		74,290		
20	Other Comprehensive Income - Pensions		-			
21	Pension Expense - Federal		(1,752,863)			
22	Pension Expense - State	(15,387)		(394,934)		
23	Regulatory Assets - Unamortized ITC		-			
24	Tax Reserve Interest - Current - Federal		387,925			
25	Tax Reserve Interest - Current - State	12,020		87,404		
26	Tax Reserve Interest - Non - Current - Federal		(217,818)			
27	Tax Reserve Interest - Non - Current - State	(6,749)		(49,077)		
28	Uncollectible Accounts - Federal		524,408			
29	Uncollectible Accounts - State	7,360		118,154		
30	Vacation Pay Adjustment - Federal		-			
31	Vacation Pay Adjustment - State	-		-		
32	Total 190 Electric	<u>278,030</u>	<u>12,842,963</u>	<u>2,893,632</u>	<u>-</u>	<u>-</u>

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

Line	Description (A)	Electric Transmission - State (H)	Electric Distribution - Federal (I)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)
1		3.75%	96.25%	96.25%	100.00%	100.00%
2		12.09%	87.91%	87.91%	100.00%	100.00%
3		2.25%	36.12%	36.12%	100.00%	100.00%
33	ADIT Deferred Asset - Federal					
34	ADIT Tax Depr Step Up Basis - Federal				1,991,260	
35	ADIT Tax Depr Step Up Basis - State					448,648
36	FAS 106 - Post Retirement Benefit - Federal				363,205	
37	FAS 106 - Post Retirement Benefit - State					81,833
38	Injuries and Damages Reserve - Federal				422,187	
39	Injuries and Damages Reserve - State					95,123
40	Pension Expense - Federal				(580,973)	
41	Pension Expense - State					(130,898)
42	Regulatory Assets - Unamortized ITC					
43	Uncollectible Accounts - Federal				62,453	
44	Uncollectible Accounts - State					14,071
45	Total 190 Gas	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,258,132</u>	<u>508,777</u>
46	Total 190	<u>278,030</u>	<u>12,842,963</u>	<u>2,893,632</u>	<u>2,258,132</u>	<u>508,777</u>
47	ADIT FIN 48		18,724			
48	ADIT Auto Meter (Cellnet) - Federal		(92,622)			
49	ADIT Auto Meter (Cellnet) - State	(2,870)		(20,868)		
50	ADIT Property Related - Federal		(96,041,782)			
51	ADIT Property Related - State	(2,823,264)		(20,528,798)		
52	ADIT Property Related - Federal					
53	ADIT Property Related - State					
54	ADIT Adjustment to FAS 109 Regulatory Asset					
55	ADIT Temporary Differences					
56	ADIT Regulatory Asset Gross Up					
57	ADIT Adjustment to FAS109 Reg Liability - State					
58	ADIT Regulatory Liability Gross Up					
59	ADIT Adjustment to FAS109 Reg Liability - Federal					
60	Total 282 Electric	<u>(2,826,134)</u>	<u>(96,115,680)</u>	<u>(20,549,666)</u>	<u>-</u>	<u>-</u>

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

<u>Line</u>	<u>Description</u> (A)	<u>Electric Transmission - State</u> (H)	<u>Electric Distribution - Federal</u> (I)	<u>Electric Distribution - State</u> (J)	<u>Gas - Federal</u> (K)	<u>Gas - State</u> (L)
1		3.75%	96.25%	96.25%	100.00%	100.00%
2		12.09%	87.91%	87.91%	100.00%	100.00%
3		2.25%	36.12%	36.12%	100.00%	100.00%

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

Line	Description (A)	Electric Transmission - State (H)	Electric Distribution - Federal (I)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)
1		3.75%	96.25%	96.25%	100.00%	100.00%
2		12.09%	87.91%	87.91%	100.00%	100.00%
3		2.25%	36.12%	36.12%	100.00%	100.00%
61	ADIT Property Related - Federal				(31,502,707)	
62	ADIT Property Related - State					(6,268,231)
63	ADIT Adjustment to FAS 109 Regulatory Asset - State					
63	ADIT Adjustment to FAS 109 Regulatory Asset - Federal					
64	ADIT Adjustment to FAS 109 Regulatory Asset - Federal					
65	ADIT Regulatory Asset Gross Up					
66	ADIT Regulatory Liability Gross Up					
67	ADIT Adjustment to FAS109 Reg Liability - Federal					
68	Total 282 Gas	<u>-</u>	<u>-</u>	<u>-</u>	<u>(31,502,707)</u>	<u>(6,268,231)</u>
69	Total 282	<u>(2,826,134)</u>	<u>(96,115,680)</u>	<u>(20,549,666)</u>	<u>(31,502,707)</u>	<u>(6,268,231)</u>
70	Book/Tax Loss on Reacquired Debt - Federal		(1,258,122)			
71	Book/Tax Loss on Reacquired Debt - State	(38,984)		(283,467)		
72	Electric Rate Case Expense - Federal		(334,827)			
73	Electric Rate Case Expense - State			(75,440)		
74	Partnership Income/Loss - Federal					
75	Partnership Income/Loss - State					
76	Rabbi Trust - Federal		262,887			
77	Rabbi Trust - State	2,308		59,230		
78	ADIT Intercompany Tax Gain - Federal					
79	ADIT Intercompany Tax Gain - State					
80	ADIT - Non-property Related - Federal					
81	Total 283 Electric	<u>(36,677)</u>	<u>(1,330,063)</u>	<u>(299,676)</u>	<u>-</u>	<u>-</u>

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

Line	Description (A)	Electric Transmission - State (H)	Electric Distribution - Federal (I)	Electric Distribution - State (J)	Gas - Federal (K)	Gas - State (L)
1		3.75%	96.25%	96.25%	100.00%	100.00%
2		12.09%	87.91%	87.91%	100.00%	100.00%
3		2.25%	36.12%	36.12%	100.00%	100.00%
82	ADIT Non-Property Related - State					1
83	Coal Tar - Federal		-		630,987	
84	Coal Tar - State					142,167
85	Gas Rate Case Expense - Federal		-		(99,129)	
86	Gas Rate Case Expense - State					(22,335)
87	Gas Storage Fields - Federal		-		841,119	
88	Gas Storage Fields - State					189,511
89	Purchased Gas Adjustment (PGA) - Federal		-		(852,433)	
90	Purchased Gas Adjustment (PGA) - State					(192,061)
91	Total 283 Gas	<u>-</u>	<u>-</u>	<u>-</u>	<u>520,544</u>	<u>117,283</u>
92	Total 283	<u>(36,677)</u>	<u>(1,330,063)</u>	<u>(299,676)</u>	<u>520,544</u>	<u>117,283</u>
93	Total Deferred	<u>(2,584,781)</u>	<u>(84,602,780)</u>	<u>(17,955,711)</u>	<u>(28,724,031)</u>	<u>(5,642,171)</u>

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

Line	Description (A)	Other - Federal (M)	Other - State (N)	Total (O)
1		100.00%	100.00%	100.00%
2		100.00%	100.00%	100.00%
3		2.00%	2.00%	100.00%
4	Active Veba - Federal			(\$208,573)
5	Active Veba - State			(46,993)
6	ADIT Deferred Asset - Federal	(1,088,483)		(1,088,483)
7	ADIT Deferred Asset - State		866,563	866,563
8	ADIT Tax Depr Step Up Basis - Federal			9,116,410
9	ADIT Tax Depr Step Up Basis - State			2,054,006
10	FAS 106 - Post Retirement Benefit - Federal			2,634,162
11	FAS 106 - Post Retirement Benefit - State			593,499
12	Injuries and Damages Reserve - Federal			2,979,548
13	Injuries and Damages Reserve - State			671,318
14	Legal Expense Accrued - Federal			44,286
15	Legal Expense Accrued - State			9,978
16	Medical Expenses Incurred - Not Reported - Federal			206,633
17	Medical Expenses Incurred - Not Reported - State			46,556
18	Reserve for Obsolete Inventory - Federal			375,073
19	Reserve for Obsolete Inventory - State			84,507
20	Other Comprehensive Income - Pensions	6,843,148		6,843,148
21	Pension Expense - Federal			(1,821,156)
22	Pension Expense - State			(410,321)
23	Regulatory Assets - Unamortized ITC	6,592,890		6,592,890
24	Tax Reserve Interest - Current - Federal			441,275
25	Tax Reserve Interest - Current - State			99,424
26	Tax Reserve Interest - Non - Current - Federal			(247,774)
27	Tax Reserve Interest - Non - Current - State			(55,826)
28	Uncollectible Accounts - Federal	29,037		1,451,850
29	Uncollectible Accounts - State		6,542	327,114
30	Vacation Pay Adjustment - Federal			-
31	Vacation Pay Adjustment - State			-
32	Total 190 Electric	<u>12,376,592</u>	<u>873,105</u>	<u>31,559,114</u>

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

Line	Description (A)	Other - Federal (M)	Other - State (N)	Total (O)
1		100.00%	100.00%	100.00%
2		100.00%	100.00%	100.00%
3		2.00%	2.00%	100.00%
33	ADIT Deferred Asset - Federal	649		649
34	ADIT Tax Depr Step Up Basis - Federal			1,991,260
35	ADIT Tax Depr Step Up Basis - State			448,648
36	FAS 106 - Post Retirement Benefit - Federal			363,205
37	FAS 106 - Post Retirement Benefit - State			81,833
38	Injuries and Damages Reserve - Federal			422,187
39	Injuries and Damages Reserve - State			95,123
40	Pension Expense - Federal			(580,973)
41	Pension Expense - State			(130,898)
42	Regulatory Assets - Unamortized ITC	608,408		608,408
43	Uncollectible Accounts - Federal			62,453
44	Uncollectible Accounts - State			14,071
45	Total 190 Gas	<u>609,057</u>	<u>-</u>	<u>3,375,966</u>
46	Total 190	<u>12,985,649</u>	<u>873,105</u>	<u>34,935,080</u>
47	ADIT FIN 48			21,299
48	ADIT Auto Meter (Cellnet) - Federal			(105,360)
49	ADIT Auto Meter (Cellnet) - State			(23,738)
50	ADIT Property Related - Federal			(109,250,122)
51	ADIT Property Related - State			(23,352,062)
52	ADIT Property Related - Federal	(7,403)		(7,403)
53	ADIT Property Related - State		(1,636)	(1,636)
54	ADIT Adjustment to FAS 109 Regulatory Asset		(1,216,950)	(1,216,950)
55	ADIT Temporary Differences	(1,519,188)		(1,519,188)
56	ADIT Regulatory Asset Gross Up	(1,784,189)		(1,784,189)
57	ADIT Adjustment to FAS109 Reg Liability - State		612	612
58	ADIT Regulatory Liability Gross Up	1,208,212		1,208,212
59	ADIT Adjustment to FAS109 Reg Liability - Federal	1,834,522		1,834,522
60	Total 282 Electric	<u>(268,046)</u>	<u>(1,217,974)</u>	<u>(134,196,003)</u>

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

<u>Line</u>	<u>Description</u> (A)	<u>Other - Federal</u> (M)	<u>Other - State</u> (N)	<u>Total</u> (O)
1		100.00%	100.00%	100.00%
2		100.00%	100.00%	100.00%
3		2.00%	2.00%	100.00%

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

Line	Description (A)	Other - Federal (M)	Other - State (N)	Total (O)
1		100.00%	100.00%	100.00%
2		100.00%	100.00%	100.00%
3		2.00%	2.00%	100.00%
61	ADIT Property Related - Federal			(31,502,707)
62	ADIT Property Related - State			(6,268,231)
63	ADIT Adjustment to FAS 109 Regulatory Asset - State		(433,861)	(433,861)
63	ADIT Adjustment to FAS 109 Regulatory Asset - Federal	(349,469)		(349,469)
64	ADIT Adjustment to FAS 109 Regulatory Asset - Federal	18,625		18,625
65	ADIT Regulatory Asset Gross Up	(500,205)		(500,205)
66	ADIT Regulatory Liability Gross Up	705,522		705,522
67	ADIT Adjustment to FAS109 Reg Liability - Federal	1,071,610		1,071,610
68	Total 282 Gas	<u>946,083</u>	<u>(433,861)</u>	<u>(37,258,716)</u>
69	Total 282	<u>678,037</u>	<u>(1,651,835)</u>	<u>(171,454,719)</u>
70	Book/Tax Loss on Reacquired Debt - Federal			(1,431,148)
71	Book/Tax Loss on Reacquired Debt - State			(322,451)
72	Electric Rate Case Expense - Federal			(334,827)
73	Electric Rate Case Expense - State			(75,440)
74	Partnership Income/Loss - Federal	(644)		(644)
75	Partnership Income/Loss - State		(145)	(145)
76	Rabbi Trust - Federal			273,129
77	Rabbi Trust - State			61,538
78	ADIT Intercompany Tax Gain - Federal	(91,720,246)		(91,720,246)
79	ADIT Intercompany Tax Gain - State		(20,665,364)	(20,665,364)
80	ADIT - Non-property Related - Federal	(57,064)		(57,064)
81	Total 283 Electric	<u>(91,777,954)</u>	<u>(20,665,509)</u>	<u>(114,272,662)</u>

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

Line	Description (A)	Other - Federal (M)	Other - State (N)	Total (O)
1		100.00%	100.00%	100.00%
2		100.00%	100.00%	100.00%
3		2.00%	2.00%	100.00%
82	ADIT Non-Property Related - State			1
83	Coal Tar - Federal			630,987
84	Coal Tar - State			142,167
85	Gas Rate Case Expense - Federal			(99,129)
86	Gas Rate Case Expense - State			(22,335)
87	Gas Storage Fields - Federal			841,119
88	Gas Storage Fields - State			189,511
89	Purchased Gas Adjustment (PGA) - Federal			(852,433)
90	Purchased Gas Adjustment (PGA) - State			(192,061)
91	Total 283 Gas	<u>-</u>	<u>-</u>	<u>637,827</u>
92	Total 283	<u>(91,777,954)</u>	<u>(20,665,509)</u>	<u>(113,634,835)</u>
93	Total Deferred	<u>(78,114,268)</u>	<u>(21,444,239)</u>	<u>(250,154,474)</u>

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

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	CIPS Account No. (E)	Ending Balance At 12/31/2007 (F)	Ending Balance at 12/31/2008 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
1	190-100	FAS 109 Unamortized ITC	Gas	254/255	254100/ 255	-	-	N	3
2	190-365,366	Tax Basis Step Up	Gas		.	-	-	Y	5
3	190-611,612	Gas Storage Fields	Gas	Various	Various	-	-	Y	4
4	190-611,612	ADIT - Deferred Asset	Gas	Various	Various	-	-	Y	1
5	190-611,612	Pension Expense Allowed/Disallowed	Gas	253	253072 & 253097	-	-	Y	1, 4
6	190-611,612	FAS 106 Deduction - Post Retirement Benefits	Gas	253	253080	-	-	Y	1, 4
7	190-611,612	Uncollectible Accounts	Gas	144	144, 144001- 144004, 144010,	(253)	(652)	Y	4
8	190-611,612	Injuries and Damages Reserve	Gas	228	228002, 228020- 228023	(1,303)	(1,200)	Y	4
9	190-611,612	Accrued Vacation Pay	Gas	242	242010	-	-	Y	4
10	282-111, 282-112	Accelerated Depreciation	Gas	Plant	Plant	-	-	Y	2
11	282-115, 282-116	Automated Meters	Gas	Plant (370)	Plant (370)	-	-	Y	4

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

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	CIPS Account No. (E)	Ending Balance At 12/31/2007 (F)	Ending Balance at 12/31/2008 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
12	283-651,652	Purchased Gas Adjustment	Gas	191/229/242	1911CG,191DG, 2291CG, 2291DG,2291TP	2,631	(13,208)	Y	4
13	283-651,652	Manufactured Gas Clean-up	Gas	186/253	186044/ 253053	41	(9)	Y	4
14	283-651,652	Gas Rate Case Expenses	Gas	182	182333, 182337	306	648	Y	4
15	283-651,652	Non-property Related Deferred	Gas	Various	Various			Y	1

Footnotes:

- 1 Balance in underlying account is booked entirely to electric. Deferred taxes are allocated between electric and gas.
- 2 Depreciation - Tax uses accelerated depreciation methodologies and therefore, tax depreciation is over a different time period than book depreciation.
- 3 Associated asset and/or liability not considered as a component of rate base for rate-making purposes.
- 4 Underlying deferred tax a result of book/tax timing differences.
- 5 Related to purchase of Union Electric IL properties.

AmerenCIPS
Customer Deposits
As of December 31, 2008

Line No.	Month (A)	Customer Deposits [1] (B)	Interest on Customer Deposits (C)
	Interest Rate		1.00%
1	Dec-07	1,881,460	18,815
2	Jan-08	1,816,758	18,168
3	Feb-08	1,765,201	17,652
4	Mar-08	1,752,873	17,529
5	Apr-08	1,745,723	17,457
6	May-08	1,703,475	17,035
7	Jun-08	1,715,549	17,155
8	Jul-08	1,768,280	17,683
9	Aug-08	1,816,289	18,163
10	Sep-08	1,865,398	18,654
11	Oct-08	1,861,162	18,612
12	Nov-08	1,891,434	18,914
13	Dec-08	1,934,330	19,343
14	13 Month Average	<u>\$ 1,809,072</u>	<u>\$ 18,091</u>

NOTES

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

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

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

Line No.	Month (A)	Jurisdictional Customer Deposits Dr/(Cr)				Interest on Customer Deposits - Jurisdictional Dr/(Cr)			
		2005 (B)	2006 (C)	2007 (D)	2008 (E)	2005 (F)	2006 (G)	2007 (H)	2008 (I)
AmerenCIPS									
1	January	1,237,112	1,439,303	1,668,618	1,816,758	61,856	71,965	83,431	90,838
2	February	1,264,515	1,435,605	1,982,085	1,765,201	63,226	71,780	99,104	88,260
3	March	1,284,084	1,433,053	2,002,307	1,752,873	64,204	71,653	100,115	87,644
4	April	1,299,088	1,468,691	2,009,945	1,745,723	64,954	73,435	100,497	87,286
5	May	1,516,434	1,454,025	1,995,589	1,703,475	75,822	72,701	99,779	85,174
6	June	1,414,834	1,480,892	1,978,882	1,715,549	70,742	74,045	98,944	85,777
7	July	1,429,610	1,523,631	1,949,978	1,768,280	71,480	76,182	97,499	88,414
8	August	1,443,257	1,586,390	1,918,011	1,816,289	72,163	79,320	95,901	90,814
9	September	1,453,454	1,654,342	1,889,222	1,865,398	72,673	82,717	94,461	93,270
10	October	1,466,624	1,690,769	1,851,013	1,861,162	73,331	84,538	92,551	93,058
11	November	1,479,509	1,705,385	1,792,054	1,891,434	73,975	85,269	89,603	94,572
12	December	1,498,767	1,754,139	1,767,166	1,934,330	74,938	87,707	88,358	96,717
AmerenUE Illinois									
13	January	\$ 95,900	\$ -	\$ -	\$ -	\$ 4,795	\$ -	\$ -	\$ -
14	February	258,344	-	-	-	12,917	-	-	-
15	March	96,351	-	-	-	4,818	-	-	-
16	April	-	-	-	-	-	-	-	-
17	May	-	-	-	-	-	-	-	-
18	June	-	-	-	-	-	-	-	-
19	July	-	-	-	-	-	-	-	-
20	August	-	-	-	-	-	-	-	-
21	September	-	-	-	-	-	-	-	-
22	October	-	-	-	-	-	-	-	-
23	November	-	-	-	-	-	-	-	-
24	December	-	-	-	-	-	-	-	-

NOTES

Customer Deposits are recorded in Account 235. Interest on Customer Deposits are recorded in Account 237.
Interest on Customer Deposits are at 1%.

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

Line No.	Month	2005		2006	2007
		AmerenUE Illinois (B)	AmerenCIPS (C)	AmerenCIPS (D)	AmerenCIPS (E)
1	January				
2	Gas	17,645	209,769	302,858	376,504
3	Common	388,487	4,062,332	4,798,738	5,042,169
4	Total	406,132	4,272,101	5,101,596	5,418,673
5	February				
6	Gas	180,000	221,102	296,941	404,166
7	Common	388,933	4,125,881	4,808,110	6,157,456
8	Total	568,933	4,346,983	5,105,051	6,561,622
9	March				
10	Gas	19,267	236,547	298,427	409,671
11	Common	382,681	4,142,184	4,791,058	6,214,885
12	Total	401,947	4,378,732	5,089,485	6,624,557
13	April				
14	Gas	-	259,135	320,354	429,387
15	Common	-	4,112,195	4,848,954	6,167,758
16	Total	-	4,371,330	5,169,308	6,597,144
17	May				
18	Gas	-	302,858	302,976	433,141
19	Common	-	4,798,738	4,860,404	6,097,084
20	Total	-	5,101,597	5,163,380	6,530,225
21	June				
22	Gas	-	284,104	307,135	427,198
23	Common	-	4,471,149	4,956,291	6,055,078
24	Total	-	4,755,253	5,263,426	6,482,277
25	July				
26	Gas	-	284,642	303,542	416,848
27	Common	-	4,527,450	5,151,934	5,982,675
28	Total	-	4,812,092	5,455,476	6,399,524
29	August				
30	Gas	-	283,887	315,010	412,643
31	Common	-	4,584,398	5,368,514	5,874,342
32	Total	-	4,868,285	5,683,524	6,286,985
33	September				
34	Gas	-	288,543	333,412	403,103
35	Common	-	4,606,305	5,577,744	5,799,233
36	Total	-	4,894,849	5,911,156	6,202,335
37	October				
38	Gas	-	288,800	355,578	395,306
39	Common	-	4,657,368	5,637,961	5,680,552
40	Total	-	4,946,168	5,993,539	6,075,858
41	November				
42	Gas	-	290,866	346,794	394,898
43	Common	-	4,700,147	5,736,768	5,452,073
44	Total	-	4,991,013	6,083,562	5,846,971
45	December				
46	Gas	-	294,982	367,177	396,460
47	Common	-	4,760,021	5,856,569	5,348,857
48	Total	-	5,055,003	6,223,746	5,745,317

Source: Customer Deposit Reports

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

Line No.	Month (A)	2008		
		AmerenCIPS Allocator (F)	AmerenCIPS (G)	Jurisdictional Deposits - AmerenCIPS (H)
		Source: WPB-13c		
1	January			
2	Gas	100.00%	384,204	384,204
3	Common	27.76%	5,159,952	1,432,554
4	Total		5,544,156	1,816,758
5	February			
6	Gas	100.00%	355,112	355,112
7	Common	27.76%	5,079,036	1,410,089
8	Total		5,434,147	1,765,201
9	March			
10	Gas	100.00%	356,463	356,463
11	Common	27.76%	5,029,763	1,396,410
12	Total		5,386,226	1,752,873
13	April			
14	Gas	100.00%	364,181	364,181
15	Common	27.76%	4,976,210	1,381,542
16	Total		5,340,391	1,745,723
17	May			
18	Gas	100.00%	332,528	332,528
19	Common	27.76%	4,938,049	1,370,947
20	Total		5,270,577	1,703,475
21	June			
22	Gas	100.00%	336,325	336,325
23	Common	27.76%	4,967,860	1,379,224
24	Total		5,304,185	1,715,549
25	July			
26	Gas	100.00%	357,414	357,414
27	Common	27.76%	5,081,834	1,410,866
28	Total		5,439,247	1,768,280
29	August			
30	Gas	100.00%	379,562	379,562
31	Common	27.76%	5,174,982	1,436,727
32	Total		5,554,544	1,816,289
33	September			
34	Gas	100.00%	389,905	389,905
35	Common	27.76%	5,314,613	1,475,492
36	Total		5,704,518	1,865,398
37	October			
38	Gas	100.00%	353,273	353,273
39	Common	27.76%	5,431,303	1,507,889
40	Total		5,784,576	1,861,162
41	November			
42	Gas	100.00%	352,009	352,009
43	Common	27.76%	5,544,892	1,539,425
44	Total		5,896,902	1,891,434
45	December			
46	Gas	100.00%	380,608	380,608
47	Common	27.76%	5,596,392	1,553,723
48	Total		5,977,000	1,934,330

Source: Customer

AmerenCIPS
Workpaper Supporting Customer Deposits
As of December 31,

Line No.	Description (A)	AmerenUE Illinois - Alton (B)	AmerenCIPS (C)
1	2005		
2	Electric Revenues	\$ 38,353,594	\$ 651,903,326
3	Gas Revenues	9,674,489	220,668,937
4	Total Revenues	<u>48,028,083</u>	<u>872,572,263</u>
5	Gas Revenues as a Percent of Total Revenues	20.14%	25.29%
6	2006		
7	Electric Revenues	\$ -	\$ 701,978,990
8	Gas Revenues	-	217,830,879
9	Total Revenues	<u>-</u>	<u>919,809,869</u>
10	Gas Revenues as a Percent of Total Revenues	0.00%	23.68%
11	2007		
12	Electric Revenues	\$ -	\$ 661,285,235
13	Gas Revenues	-	227,851,497
14	Total Revenues	<u>-</u>	<u>889,136,732</u>
15	Gas Revenues as a Percent of Total Revenues	0.00%	25.63%
16	2008		
17	Electric Revenues [1]	\$ -	\$ 673,639,548
18	Gas Revenues [2]	-	258,900,452
19	Total Revenues	<u>-</u>	<u>932,540,000</u>
20	Gas Revenues as a Percent of Total Revenues	0.00%	27.76%

SOURCE

[1] 12/31/2007 ICC Form 21, Pg. 8, Line 9

[2] 12/31/2007 ICC Form 21, Pg. 11, Line 12 + Line 19 + Line 29

UE 2005 Gas data: ICC Page 11 Line 36

UE 2005 Electric data: ICC Page 8 Line 9

AmerenCIPS
Budget Payment Plan Balances
As of December 31,

Line No.	Month	Jurisdictional Levelized Payment Plan Balances				Jurisdictional Interest on Budget Payment Plan Balances [1]			
		2005	2006	2007	2008	2005	2006	2007	2008
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	January	\$ 18,814	\$ 1,266,464	\$ (495,048)	\$ (90,460)	\$ -	\$ -	\$ -	\$ -
2	February	823,291	1,585,565	1,285,329	1,533,067	-	-	-	-
3	March	1,173,293	1,917,497	2,253,532	2,585,259	-	-	-	-
4	April	988,094	1,599,544	1,824,799	2,563,125	-	-	-	-
5	May	329,666	538,663	866,298	1,700,983	-	-	-	-
6	June	24,198	(81,274)	(84,429)	874,777	-	-	-	-
7	July	375,402	(270,977)	(528,578)	441,328	-	-	-	-
8	August	844,581	(196,000)	(673,249)	217,339	-	-	-	-
9	September	900,389	(499,361)	(725,742)	(300,050)	-	-	-	-
10	October	172,448	(1,335,948)	(1,477,732)	(1,228,829)	-	-	-	-
11	November	(477,711)	(1,704,205)	(2,042,907)	(1,624,963)	-	-	-	-
12	December	280,084	(1,390,186)	(1,467,839)	(722,127)	-	-	-	-

NOTES

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

AmerenCIPS
Workpaper Supporting Budget Payment Plan Balances

Line No.	Item	January (A)	February (B)	March (C)	April (D)	May (E)	June (F)	July (G)	August (H)
2005									
1	AmerenCIPS	96,017	3,215,525	4,665,646	4,186,594	1,886,260	392,423	1,146,276	2,378,935
2	Jurisdictional Allocation [1]	25.29%	25.29%	25.29%	25.29%	25.29%	25.29%	25.29%	25.29%
3	Jurisdictional Amount	24,282	813,189	1,179,917	1,058,768	477,025	99,242	289,887	601,620
4	AmerenUE Illinois	(27,145)	50,151	(32,888)	(350,850)	(731,549)	(372,547)	424,529	1,206,158
5	Jurisdictional Allocation [1]	20.14%	20.14%	20.14%	20.14%	20.14%	20.14%	20.14%	20.14%
6	Jurisdictional Amount	(5,468)	10,102	(6,625)	(70,673)	(147,359)	(75,044)	85,515	242,961
2006									
7	AmerenCIPS	5,347,753	6,695,186	8,096,800	6,754,216	2,274,553	(343,188)	(1,144,222)	(827,628)
8	Jurisdictional Allocation [1]	23.68%	23.68%	23.68%	23.68%	23.68%	23.68%	23.68%	23.68%
9	Jurisdictional Amount	1,266,464	1,585,565	1,917,497	1,599,544	538,663	(81,274)	(270,977)	(196,000)
2007									
13	AmerenCIPS	(1,931,808)	5,015,693	8,793,877	7,120,848	3,380,524	(329,466)	(2,062,650)	(2,627,196)
14	Jurisdictional Allocation [1]	25.63%	25.63%	25.63%	25.63%	25.63%	25.63%	25.63%	25.63%
15	Jurisdictional Amount	(495,048)	1,285,329	2,253,532	1,824,799	866,298	(84,429)	(528,578)	(673,249)
2008									
19	AmerenCIPS	(325,830)	5,521,991	9,311,908	9,232,184	6,126,813	3,150,880	1,589,631	782,837
20	Jurisdictional Allocation [1]	27.76%	27.76%	27.76%	27.76%	27.76%	27.76%	27.76%	27.76%
21	Jurisdictional Amount	(90,460)	1,533,067	2,585,259	2,563,125	1,700,983	874,777	441,328	217,339

NOTES

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

AmerenCIPS
Workpaper Supporting Budget Payment Plan Balances

Line No.	Item	September (I)	October (J)	November (K)	December (L)
2005					
1	AmerenCIPS	2,251,659	(203,119)	(2,349,128)	580,269
2	Jurisdictional Allocation [1]	25.29%	25.29%	25.29%	25.29%
3	Jurisdictional Amount	569,433	(51,368)	(594,082)	146,747
4	AmerenUE Illinois	1,643,000	1,111,112	577,716	661,938
5	Jurisdictional Allocation [1]	20.14%	20.14%	20.14%	20.14%
6	Jurisdictional Amount	330,956	223,816	116,372	133,337
2006					
7	AmerenCIPS	(2,108,597)	(5,641,159)	(7,196,152)	(5,870,181)
8	Jurisdictional Allocation [1]	23.68%	23.68%	23.68%	23.68%
9	Jurisdictional Amount	(499,361)	(1,335,948)	(1,704,205)	(1,390,186)
2007					
13	AmerenCIPS	(2,832,035)	(5,766,500)	(7,971,965)	(5,727,897)
14	Jurisdictional Allocation [1]	25.63%	25.63%	25.63%	25.63%
15	Jurisdictional Amount	(725,742)	(1,477,732)	(2,042,907)	(1,467,839)
2008					
19	AmerenCIPS	(1,080,759)	(4,426,151)	(5,852,995)	(2,601,048)
20	Jurisdictional Allocation [1]	27.76%	27.76%	27.76%	27.76%
21	Jurisdictional Amount	(300,050)	(1,228,829)	(1,624,963)	(722,127)

NOTES

[1] See WPB-13c for the deriva