

Schedule 1
Schedule 1
Page 1 of 2

Accumulated Deferred Income Taxes (ADIT)
February 28, 2010
(\$000)

Actuals as of Feb. 28, 2010

Description (A)	CIL-E (B)	CIP-E (C)	IP-E (D)	CIL-G (E)	CIP-G (F)	IP-G (G)	TOTAL AIU (H)
Accumulated Deferred Income Taxes (ADIT) (1)	\$ (44,308)	\$ (106,596)	\$ (122,490)	\$ 1,931	\$ (32,931)	\$ (32,231)	\$ (336,625)
Plant Additions (5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liberty Audit	(180)	(328)	(531)	-	-	-	(1,039)
NESC Rework	68	118	-	-	-	-	186
Eliminate Tapping Fee	-	-	-	-	-	(80)	(80)
Annualize Depr Rates	-	-	327	-	-	-	327
Adjust ADIT Assets	(25,143)	(6,911)	(54,210)	(12,389)	(162)	(4,616)	(103,431)
Total Direct Adjustments (2), (7)	\$ (25,255)	\$ (7,121)	\$ (54,414)	\$ (12,389)	\$ (162)	\$ (4,696)	\$ (104,037)
Direct Testimony Filing Accumulated Deferred Income Taxes (ADIT)	\$ (69,563)	\$ (113,717)	\$ (176,904)	\$ (10,458)	\$ (33,093)	\$ (36,927)	\$ (440,662)
Incentive Compensation	\$ 4	\$ 11	\$ 12	\$ 5	\$ 7	\$ 6	\$ 45
Capitalized Production Retiree Costs	180	57	246	-	-	-	483
Proforma Plant Additions (5)	-	-	-	-	-	-	-
2002-2006 Plant Additions	3	45	-	-	-	-	48
2007-2008 Plant Additions	-	28	64	2	23	19	136
Liberty Audit Adjustment	180	328	531	-	-	-	1,039
Wash St. Office Renovation	17	-	-	(1)	-	-	16
NESC Adjustment	-	-	1	-	-	-	1
Remove Transmission Operations Plant	7	20	-	1	8	-	36
Total Rebuttal Adjustments (3), (7)	\$ 391	\$ 489	\$ 854	\$ 7	\$ 38	\$ 25	\$ 1,804
Rebuttal Testimony Accumulated Deferred Income Taxes (ADIT)	\$ (69,172)	\$ (113,228)	\$ (176,050)	\$ (10,451)	\$ (33,055)	\$ (36,902)	\$ (438,858)

**Accumulated Deferred Income Taxes (ADIT)
February 28, 2010
(\$000)**

Actuals as of Feb. 28, 2010

Description (A)	CIL-E (B)	CIP-E (C)	IP-E (D)	CIL-G (E)	CIP-G (F)	IP-G (G)	TOTAL AIU (H)
Incentive Compensation	\$ 3	\$ 6	\$ 9	\$ 2	\$ 3	\$ 8	\$ 31
Hillsboro Used and Useful Adjustment	-	-	-	-	-	164	\$ 164
Proforma Plant Additions (5)	-	-	-	-	-	-	\$ -
NESC Adjustment	42	37	140	-	-	-	\$ 219
Remove Transmission Operations Plant	-	-	66	-	-	8	\$ 74
Sulfatreat Change Out Adj	-	-	-	(5)	-	-	\$ (5)
Eliminate Tapping Fee	-	-	-	-	-	26	\$ 26
Post Test Year Accum. Depr on Embedded Plant (6)	-	-	-	-	-	-	\$ -
<u>Total Final Order Adjustments (4), (7)</u>	<u>\$ 45</u>	<u>\$ 43</u>	<u>\$ 215</u>	<u>\$ (3)</u>	<u>\$ 3</u>	<u>\$ 206</u>	<u>\$ 509</u>
 Approved Accumulated Deferred Inc Taxes (ADIT) (7)	 <u>\$ (69,127)</u>	 <u>\$ (113,185)</u>	 <u>\$ (175,835)</u>	 <u>\$ (10,454)</u>	 <u>\$ (33,052)</u>	 <u>\$ (36,696)</u>	 <u>\$ (438,349)</u>

(1) Part 285 Schedule B-1 (updated for February 28, 2010)

(2) Part 285 Sch. B-2.5 through B-2.8

(3) Rebuttal Testimony Exhibit 29.1 through 29.3, Exhibit 30.1 through 30.3

(4) Final Order - Appendix A through F (corrected)

(5) ADIT related to Proforma Plant Additions has been removed as actuals have been updated through February 28, 2010

(6) ADIT included with Post Test Year Accumulated Depreciation has been removed as actuals have been updated through February 28, 2010

(7) Adjusted to reflect February 28, 2010 jurisdictional balances before adjustments.

AmerenCILCO - Electric
Adjustments to Rate Base for Accumulated Depreciation on Embedded Plant
For The Fourteen Month Post Test Year Period from January 1, 2009 to February 28, 2010
(In Thousands)

Line No.	Description	Corrected Amount	Percent	Source / Comment	3rd Corrected Total	Source / Comment	Difference
	(a)	(b)	(c)	(d)	(e)	(f)	(b) - (e)
1	Adjustment to Accumulated Depreciation						
2	Annual Depreciation on Embedded Plant	21,305		Ameren Exhibit 29.1, Schedule 1	21,305	Ameren Exhibit 29.1, Schedule 1	
3	Monthly Depreciation	1,775		Line 2 divided by 12	1,775	Line 2 divided by 12	
4	Total Accumulated Depreciation for Post Test Year Period	<u>(24,856)</u>		Line 3 x 14 (14-months)	<u>(24,856)</u>	Line 3 x 14 (14-months)	
5	Remove Depreciation on Accounts not included in Pro Forma				<u>2,878</u>	Line 6 - Line 4	
6	IIEC 14 Month Calculation				<u>(21,978)</u>	IIEC Response to AIU Data Request 6.02	
7	Remove IIEC depreciation to accounts not impacting depr reserve				<u>935</u>	IIEC Response to AIU DR 6.02-Acct 396	
8	Increase to Accumulated Depreciation for Post Test Year Period				<u>(21,043)</u>	Line 6 + Line 7	
9	Adjustment to Deferred Taxes						
10	Book Depreciation						
11	Depreciation Expense - Total Electric	\$ 30,545	100.00%	Part 285, Schedule WPC-4 (p.238)			
12	Less: Depreciation Expense Not Assigned to Distribution	<u>(2,577)</u>	<u>-8.44%</u>	Line 11 - Line 13			
13	Depreciation Expense - Distribution	\$ 27,968	91.56%	Part 285, Schedule WPC-4 (p.246)			
14	Tax Depreciation - State						
15	Illinois Book Depreciation	34,707,337		Part 285, Schedule C-5.3, (p.255)	31,893,522	Ameren Exhibit 7.3 RH	2,813,815
16	Illinois Tax Depreciation	<u>43,937,758</u>		Part 285, Schedule C-5.3, (p.255)	<u>33,260,870</u>	Ameren Exhibit 7.3 RH	<u>10,676,888</u>
17	2008 Excess of Tax Depreciation over Book Depreciation - Illinois	<u>(9,230,421)</u>		Line 15 - Line 16	<u>(1,367,348)</u>	Line 15 - Line 16	<u>(7,863,073)</u>
18	Tax Depreciation for State Tax	<u>(9,230,421)</u>		Line 17	<u>(1,367,348)</u>	Line 17	<u>(7,863,073)</u>
19	State Income Tax Rate	<u>7.3%</u>		Part 285, Schedule C-5.4, (p.256)	<u>7.3%</u>	Part 285, Schedule C-5.4, (p.256)	
20	State Deferred Income Tax - Electric Total	\$ 673,821		Line 18 x Line 19	\$ 99,816	Line 18 x Line 19	\$ 574,004
21	Tax Depreciation - Federal						
22	Federal Book Depreciation	30,431,842		Part 285, Schedule C-5.3, (p.254)	25,865,457	Ameren Exhibit 7.3 RH	4,566,385
23	Federal Tax Depreciation	<u>39,662,263</u>		Part 285, Schedule C-5.3, (p.254)	<u>27,232,805</u>	Ameren Exhibit 7.3 RH	<u>12,429,458</u>
24	2008 Excess of Tax Depreciation over Book Depreciation - Federal	<u>(9,230,421)</u>		Line 22 - Line 23	<u>(1,367,348)</u>	Line 22 - Line 23	<u>(7,863,073)</u>
25	State Deferred Income Tax Deduction for Federal Tax				<u>99,816</u>	Line 20	<u>(99,816)</u>
26	Tax Depreciation for Federal Tax	<u>(9,230,421)</u>		Line 24	<u>(1,267,531)</u>	Line 24 + Line 25	<u>(7,962,890)</u>
27	Federal Income Tax Rate	<u>35.0%</u>		Part 285, Schedule C-5.4, (p.256)	<u>35.0%</u>	Part 285, Schedule C-5.4, (p.256)	
28	Federal Deferred Income Tax - Electric Total	\$ 3,230,647		Line 26 x Line 27	\$ 443,636	Line 26 x Line 27	\$ 2,787,011
29	Total Deferred Income Tax Expense	\$ 3,904,468		Line 20 + Line 28	\$ 543,452	Line 20 + Line 28	\$ 3,361,016
30	Allocation to Illinois Jurisdictional Operations	<u>91.56%</u>		Line 13, Column (c)	<u>91.56%</u>	Line 13, Column (c)	
31	Jurisdictional - Total Deferred Income Tax Expense	\$ 3,575,059		Line 29 x Line 30	\$ 497,603	Line 29 x Line 30	\$ 3,077,456
32	Post Test Year Adjustment Period January 2009 - February 2010	<u>1,166,666,667</u>		14-Months: 14/12			
33	Adjustment to Deferred Taxes	<u>\$ (4,170,902)</u>		Line 31 x Line 32	<u>\$ (497,603)</u>	Line 31	<u>\$ (3,673,299)</u>
34	Rounded in Thousands	<u>\$ (4,171)</u>			<u>\$ (497)</u>		<u>\$ (3,674)</u>

AmerenCIPS - Electric
Adjustments to Rate Base for Accumulated Depreciation on Embedded Plant
For The Fourteen Month Post Test Year Period from January 1, 2009 to February 28, 2010
(In Thousands)

Line No.	Description	Corrected Amount	Percent	Source / Comment	3rd Corrected Total	Source / Comment	Difference
	(a)	(b)	(c)	(d)	(e)	(f)	(b) - (e)
1	Adjustment to Accumulated Depreciation						
2	Annual Depreciation on Embedded Plant	52,676		Ameren Exhibit 29.2, Schedule 1	52,676	Ameren Exhibit 29.2, Schedule 1	
3	Monthly Depreciation	4,390		Line 2 divided by 12	4,390	Line 2 divided by 12	
4	Total Accumulated Depreciation for Post Test Year Period	<u>(61,455)</u>		Line 3 x 14 (14-months)	<u>(61,455)</u>	Line 3 x 14 (14-months)	
5	Remove Depreciation on Accounts not included in Pro Forma				11,076	Line 6 - Line 4	
6	IIEC 14 Month Calculation				<u>(50,379)</u>	IIEC Response to AIU Data Request 6.02	
7	Remove IIEC depreciation to accounts not impacting depr reserve				990	IIEC Response to AIU DR 6.02-Acct 396	
8	Increase to Accumulated Depreciation for Post Test Year Period				<u>(49,389)</u>	Line 6 + Line 7	
9	Adjustment to Deferred Taxes						
10	Book Depreciation						
11	Depreciation Expense - Total Electric	\$ 58,432	100.00%	Part 285, Schedule WPC-4 (p.205)			
12	Less: Depreciation Expense Not Assigned to Distribution	<u>(8,601)</u>	<u>-14.72%</u>	Line 11 - Line 13			
13	Depreciation Expense - Distribution	\$ 49,831	85.28%	Part 285, Schedule WPC-4 (p.205)			
14	Tax Depreciation - State						
15	Illinois Book Depreciation	73,081,563		Part 285, Schedule C-5.3, (p.213)	85,821,686	Ameren Exhibit 7.3 RH	(12,740,123)
16	Illinois Tax Depreciation	<u>94,630,532</u>		Part 285, Schedule C-5.3, (p.213)	<u>72,839,576</u>	Ameren Exhibit 7.3 RH	<u>21,790,956</u>
17	2008 Excess of Tax Depreciation over Book Depreciation - Illinois	<u>(21,548,969)</u>		Line 15 - Line 16	<u>12,982,110</u>	Line 15 - Line 16	<u>(34,531,079)</u>
18	Tax Depreciation for State Tax	(21,548,969)		Line 17	12,982,110	Line 17	(34,531,079)
19	State Income Tax Rate	7.3%		Part 285, Schedule C-1, (p.4)	7.3%	Part 285, Schedule C-1, (p.4)	
20	State Deferred Income Tax - Electric Total	\$ 1,573,075		Line 18 x Line 19	\$ (947,694)	Line 18 x Line 19	\$ 2,520,769
21	Tax Depreciation - Federal						
22	Federal Book Depreciation	60,892,987		Part 285, Schedule C-5.3, (p.212)	69,616,850	Ameren Exhibit 7.3 RH	(8,723,863)
23	Federal Tax Depreciation	<u>82,441,956</u>		Part 285, Schedule C-5.3, (p.212)	<u>56,634,740</u>	Ameren Exhibit 7.3 RH	<u>25,807,216</u>
24	2008 Excess of Tax Depreciation over Book Depreciation - Federal	<u>(21,548,969)</u>		Line 22 - Line 23	<u>12,982,110</u>	Line 22 - Line 23	<u>(34,531,079)</u>
25	State Deferred Income Tax Deduction for Federal Tax				<u>(947,694)</u>	Line 20	<u>947,694</u>
26	Tax Depreciation for Federal Tax	(21,548,969)		Line 24	12,034,416	Line 24 + Line 25	(33,583,385)
27	Federal Income Tax Rate	35.0%		Part 285, Schedule C-1, (p.4)	35.0%	Part 285, Schedule C-1, (p.4)	
28	Federal Deferred Income Tax - Electric Total	\$ 7,542,139		Line 26 x Line 27	\$ (4,212,046)	Line 26 x Line 27	\$ 11,754,185
29	Total Deferred Income Tax Expense	\$ 9,115,214		Line 20 + Line 28	\$ (5,159,740)	Line 20 + Line 28	\$ 14,274,954
30	Allocation to Illinois Jurisdictional Operations	85.28%		Line 13, Column (c)	85.28%	Line 13, Column (c)	
31	Jurisdictional - Total Deferred Income Tax Expense	\$ 7,773,484		Line 29 x Line 30	\$ (4,400,243)	Line 29 x Line 30	\$ 12,173,727
32	Post Test Year Adjustment Period January 2009 - February 2010	1,166,666,667		14-Months: 14/12			
33	Adjustment to Deferred Taxes	<u>\$ (9,069,065)</u>		Line 31 x Line 32	<u>\$ 4,400,243</u>	Line 31	<u>\$ (13,469,308)</u>
34	Rounded in Thousands	<u>\$ (9,069)</u>			<u>\$ 4,400</u>		<u>\$ (13,469)</u>

AmerenIP - Electric
Adjustments to Rate Base for Accumulated Depreciation on Embedded Plant
For The Fourteen Month Post Test Year Period from January 1, 2009 to February 28, 2010
(In Thousands)

Line No.	Description	Corrected Amount	Percent	Source / Comment	3rd Corrected Total	Source / Comment	Difference
	(a)	(b)	(c)	(d)	(e)	(f)	(b) - (e)
1	Adjustment to Accumulated Depreciator						
2	Annual Depreciation and Amortization Expense	87,041		Ameren Exhibit 29.3, Schedule 1	87,041	Ameren Exhibit 29.3, Schedule 1	
2a	Remove Amortization of Regulatory Asset Account 407	-			(11,849)	Part 285, Schedule C-1, col. (G), Line 61	
2b	Annual Depreciation on Embedded Plant	87,041			75,192	Line 2 + Line 2a	
3	Monthly Depreciation	7,253		Line 2b divided by 12	6,266	Line 2b divided by 12	
4	Total Accumulated Depreciation for Post Test Year Period	(101,548)		Line 3 x 14 (14-months)	(87,724)	Line 3 x 14 (14-months)	
5	Remove Depreciation on Accounts not included in Pro Forma				17,968	Line 6 - Line 4	
6	IIEC 14 Month Calculation				(69,756)	IIEC Response to AIU Data Request 6.02	
7	Remove IIEC depreciation to accounts not impacting depr reserve				2,107	IIEC Response to AIU DR 6.02-Acct 396	
8	Increase to Accumulated Depreciation for Post Test Year Period				(67,649)	Line 6 + Line 7	
9	Adjustment to Deferred Taxes						
10	Book Depreciation						
11	Depreciation Expense - Total Electric	\$ 62,829	100.00%	Part 285, Schedule C-4 (p.230)			
12	Less: Depreciation Expense Not Assigned to Distribution	(6,515)	-10.37%	Part 285, Schedule C-2 (p.49)			
13	Depreciation Expense - Distribution	\$ 56,314	89.63%	Ameren Schedule C-1			
14	Tax Depreciation - State						
15	Illinois Book Depreciation	73,205,990		Part 285, Schedule C-5.3, (p.255)	106,451,231	Ameren Exhibit 7.3 RH	(33,245,241)
16	Illinois Tax Depreciation	185,836,701		Part 285, Schedule C-5.3, (p.255)	137,923,534	Ameren Exhibit 7.3 RH	47,913,167
17	2008 Excess of Tax Depreciation over Book Depreciation - Illinois	(112,630,711)		Line 15 - Line 16	(31,472,301)	Line 15 - Line 16	(81,158,410)
18	Tax Depreciation for State Tax	(112,630,711)		Line 17	(31,472,301)	Line 17	(81,158,410)
19	State Income Tax Rate	7.3%		Part 285, Schedule C-5.4, (p.256)	7.3%	Part 285, Schedule C-5.4, (p.256)	
20	State Deferred Income Tax - Electric Total	\$ 8,222,042		Line 18 x Line 19	\$ 2,297,478	Line 18 x Line 19	\$ 5,924,564
21	Tax Depreciation - Federal						
22	Federal Book Depreciation	63,244,744		Part 285, Schedule C-5.3, (p.254)	95,426,827	Ameren Exhibit 7.3 RH	(32,182,083)
23	Federal Tax Depreciation	175,875,455		Part 285, Schedule C-5.3, (p.254)	126,899,130	Ameren Exhibit 7.3 RH	48,976,325
24	2008 Excess of Tax Depreciation over Book Depreciation - Federal	(112,630,711)		Line 22 - Line 23	(31,472,303)	Line 22 - Line 23	(81,158,408)
25	State Deferred Income Tax Deduction for Federal Tax				2,297,478	Line 20	(2,297,478)
26	Tax Depreciation for Federal Tax	(112,630,711)		Line 24	(29,174,825)	Line 24 + Line 25	(83,455,886)
27	Federal Income Tax Rate	35.0%		Part 285, Schedule C-5.4, (p.256)	35.0%	Part 285, Schedule C-5.4, (p.256)	
28	Federal Deferred Income Tax - Electric Total	\$ 39,420,749		Line 26 x Line 27	\$ 10,211,189	Line 26 x Line 27	\$ 29,209,560
29	Total Deferred Income Tax Expense	\$ 47,642,791		Line 20 + Line 28	\$ 12,508,667	Line 20 + Line 28	\$ 35,134,124
30	Allocation to Illinois Jurisdictional Operations	89.63%		Line 13, Column (c)	89.63%	Line 13, Column (c)	
31	Jurisdictional - Total Deferred Income Tax Expense	\$ 42,702,512		Line 29 x Line 30	\$ 11,211,591	Line 29 x Line 30	\$ 31,490,921
32	Post Test Year Adjustment Period January 2009 - February 2010	1.1666666667		14-Months: 14/12			
33	Adjustment to Deferred Taxes	\$ (49,819,597)		Line 31 x Line 32	\$ (11,211,591)	Line 31	\$ (38,608,006)
34	Rounded in Thousands	\$ (49,820)			\$ (11,211)		\$ (38,609)

AmerenCILCO - Gas
Adjustments to Rate Base for Accumulated Depreciation on Embedded Plant
For The Fourteen Month Post Test Year Period from January 1, 2009 to February 28, 2010
(In Thousands)

Line No.	Description	Corrected Amount	Percent	Source / Comment	3rd Corrected Total	Source / Comment	Difference
	(a)	(b)	(c)	(d)	(e)	(f)	(b) - (e)
1	Adjustment to Accumulated Depreciation						
2	Annual Depreciation on Embedded Plant	7,446		Ameren Exhibit 30.1, Schedule 1	7,446	Ameren Exhibit 30.1, Schedule 1	
3	Monthly Depreciation	621		Line 2 divided by 12	621	Line 2 divided by 12	
4	Total Accumulated Depreciation for Post Test Year Period	<u>(8,687)</u>		Line 3 x 14 (14-months)	<u>(8,687)</u>	Line 3 x 14 (14-months)	
5	Remove Depreciation on Accounts not included in Pro Forma				<u>4,365</u>	Line 6 - Line 4	
6	IIEC 14 Month Calculation				<u>(4,322)</u>	IIEC Response to AIU Data Request 6.02	
7	Remove IIEC depreciation to accounts not impacting depr reserve				-		
8	Increase to Accumulated Depreciation for Post Test Year Period				<u>(4,322)</u>	Line 6 + Line 7	
9	Adjustment to Deferred Taxes						
10	Book Depreciation						
11	Depreciation Expense - Total Electric	\$ 7,445,818	100.00%	Part 285, Schedule WPC-2.21a (p.173)			
12	Less: Depreciation Expense Not Assigned to Distribution	-	0.00%				
13	Depreciation Expense - Distribution	<u>\$ 7,445,818</u>	100.00%	Part 285, Schedule WPC-2.21a (p.173)			
14	Tax Depreciation - State						
15	Illinois Book Depreciation	20,563,493		Part 285, Schedule C-5.3, (p.200)	11,046,043	Ameren Exhibit 7.3 RH	9,517,450
16	Illinois Tax Depreciation	<u>23,442,833</u>		Part 285, Schedule C-5.3, (p.200)	<u>19,494,010</u>	Ameren Exhibit 7.3 RH	<u>3,948,823</u>
17	2008 Excess of Tax Depreciation over Book Depreciation - Illinois	<u>(2,879,340)</u>		Line 15 - Line 16	<u>(8,447,967)</u>	Line 15 - Line 16	<u>5,568,627</u>
18	Tax Depreciation for State Tax	<u>(2,879,340)</u>		Line 17	<u>(8,447,967)</u>	Line 17	<u>5,568,627</u>
19	State Income Tax Rate	7.3%		Part 285, Schedule C-1, (p.12)	7.3%	Part 285, Schedule C-1, (p.12)	
20	State Deferred Income Tax - Electric Total	<u>\$ 210,192</u>		Line 18 x Line 19	<u>\$ 616,702</u>	Line 18 x Line 19	<u>\$ (406,510)</u>
21	Tax Depreciation - Federal						
22	Federal Book Depreciation	18,292,413		Part 285, Schedule C-5.3, (p.199)	7,992,372	Ameren Exhibit 7.3 RH	10,300,041
23	Federal Tax Depreciation	<u>21,171,756</u>		Part 285, Schedule C-5.3, (p.199)	<u>16,440,339</u>	Ameren Exhibit 7.3 RH	<u>4,731,417</u>
24	2008 Excess of Tax Depreciation over Book Depreciation - Federal	<u>(2,879,343)</u>		Line 22 - Line 23	<u>(8,447,967)</u>	Line 22 - Line 23	<u>5,568,624</u>
25	State Deferred Income Tax Deduction for Federal Tax				<u>616,702</u>	Line 20	<u>(616,702)</u>
26	Tax Depreciation for Federal Tax	<u>(2,879,343)</u>		Line 24	<u>(7,831,265)</u>	Line 24 + Line 25	<u>4,951,922</u>
27	Federal Income Tax Rate	35.0%		Part 285, Schedule C-1, (p.12)	35.0%	Part 285, Schedule C-1, (p.12)	
28	Federal Deferred Income Tax - Electric Total	<u>\$ 1,007,770</u>		Line 26 x Line 27	<u>\$ 2,740,943</u>	Line 26 x Line 27	<u>\$ (1,733,173)</u>
29	Total Deferred Income Tax Expense	\$ 1,217,962		Line 20 + Line 28	\$ 3,357,644	Line 20 + Line 28	\$ (2,139,683)
30	Allocation to Illinois Jurisdictional Operations	100.00%		Line 13, Column (c)	100.00%	Line 13, Column (c)	
31	Jurisdictional - Total Deferred Income Tax Expense	\$ 1,217,962		Line 29 x Line 30	\$ 3,357,644	Line 29 x Line 30	\$ (2,139,683)
32	Post Test Year Adjustment Period January 2009 - February 2010	<u>1,166,666,667</u>		14-Months: 14/12			
33	Adjustment to Deferred Taxes	<u>\$ (1,420,956)</u>		Line 31 x Line 32	<u>\$ (3,357,644)</u>	Line 31	<u>\$ 1,936,689</u>
34	Rounded in Thousands	<u>\$ (1,421)</u>			<u>\$ (3,358)</u>		<u>\$ 1,937</u>

AmerenCIPS - Gas
Adjustments to Rate Base for Accumulated Depreciation on Embedded Plant
For The Fourteen Month Post Test Year Period from January 1, 2009 to February 28, 2010
(In Thousands)

Line No.	Description	Corrected Amount	Percent	Source / Comment	3rd Corrected Total	Source / Comment	Difference
	(a)	(b)	(c)	(d)	(e)	(f)	(b) - (e)
1	Adjustment to Accumulated Depreciator						
2	Annual Depreciation on Embedded Plant	8,296		Ameren Exhibit 30.2, Schedule 1	8,296	Ameren Exhibit 30.2, Schedule 1	
3	Monthly Depreciation	691		Line 2 divided by 12	691	Line 2 divided by 12	
4	Total Accumulated Depreciation for Post Test Year Period	<u>(9,679)</u>		Line 3 x 14 (14-months)	<u>(9,679)</u>	Line 3 x 14 (14-months)	
5	Remove Depreciation on Accounts not included in Pro Forma				4,888	Line 6 - Line 4	
6	IIEC 14 Month Calculation				(4,791)	IIEC Response to AIU Data Request 6.02	
7	Remove IIEC depreciation to accounts not impacting depr reserve				431	IIEC Response to AIU DR 6.02-Acct 396	
8	Increase to Accumulated Depreciation for Post Test Year Period				<u>(4,360)</u>	Line 6 + Line 7	
9	Adjustment to Deferred Taxes						
10	Book Depreciation						
11	Depreciation Expense - Total Electric	\$ 8,296,377	100.00%	Part 285, Schedule C-4 (p.230)			
12	Less: Depreciation Expense Not Assigned to Distribution	-	0.00%				
13	Depreciation Expense - Distribution	<u>\$ 8,296,377</u>	100.00%	Ameren Schedule C-1			
14	Tax Depreciation - State						
15	Illinois Book Depreciation	9,801,897		Part 285, Schedule C-5.3, (p.200)	10,917,944	Ameren Exhibit 7.3 RH	(1,116,047)
16	Illinois Tax Depreciation	<u>18,919,378</u>		Part 285, Schedule C-5.3, (p.200)	<u>14,469,360</u>	Ameren Exhibit 7.3 RH	<u>4,450,018</u>
17	2008 Excess of Tax Depreciation over Book Depreciation - Illinois	<u>(9,117,481)</u>		Line 15 - Line 16	<u>(3,551,416)</u>	Line 15 - Line 16	<u>(5,566,065)</u>
18	Tax Depreciation for State Tax	(9,117,481)		Line 17	(3,551,416)	Line 17	(5,566,065)
19	State Income Tax Rate	7.3%		Part 285, Schedule C-1, (p.12)	7.3%	Part 285, Schedule C-1, (p.12)	
20	State Deferred Income Tax - Electric Total	<u>\$ 665,576</u>		Line 18 x Line 19	<u>\$ 259,253</u>	Line 18 x Line 19	<u>\$ 406,323</u>
21	Tax Depreciation - Federal						
22	Federal Book Depreciation	7,415,555		Part 285, Schedule C-5.3, (p.199)	7,631,968	Ameren Exhibit 7.3 RH	(216,413)
23	Federal Tax Depreciation	<u>16,533,036</u>		Part 285, Schedule C-5.3, (p.199)	<u>11,183,384</u>	Ameren Exhibit 7.3 RH	<u>5,349,652</u>
24	2008 Excess of Tax Depreciation over Book Depreciation - Federal	<u>(9,117,481)</u>		Line 22 - Line 23	<u>(3,551,416)</u>	Line 22 - Line 23	<u>(5,566,065)</u>
25	State Deferred Income Tax Deduction for Federal Tax				259,253	Line 20	(259,253)
26	Tax Depreciation for Federal Tax	<u>(9,117,481)</u>		Line 24	<u>(3,292,163)</u>	Line 24 + Line 25	<u>(5,825,318)</u>
27	Federal Income Tax Rate	35.0%		Part 285, Schedule C-1, (p.4)	35.0%	Part 285, Schedule C-1, (p.4)	
28	Federal Deferred Income Tax - Electric Total	<u>\$ 3,191,118</u>		Line 26 x Line 27	<u>\$ 1,152,257</u>	Line 26 x Line 27	<u>\$ 2,038,861</u>
29	Total Deferred Income Tax Expense	\$ 3,856,694		Line 20 + Line 28	\$ 1,411,510	Line 20 + Line 28	\$ 2,445,184
30	Allocation to Illinois Jurisdictional Operations	100.00%		Line 13, Column (c)	100.00%	Line 13, Column (c)	
31	Jurisdictional - Total Deferred Income Tax Expense	\$ 3,856,694		Line 29 x Line 30	\$ 1,411,510	Line 29 x Line 30	\$ 2,445,184
32	Post Test Year Adjustment Period January 2009 - February 2010	<u>1,166,666,667</u>		14-Months: 14/12			
33	Adjustment to Deferred Taxes	<u>\$ (4,499,477)</u>		Line 31 x Line 32	<u>\$ (1,411,510)</u>	Line 31	<u>\$ (3,087,967)</u>
34	Rounded in Thousands	<u>\$ (4,499)</u>			<u>\$ (1,411)</u>		<u>\$ (3,088)</u>

AmerenIP - Gas
Adjustments to Rate Base for Accumulated Depreciation on Embedded Plant
For The Fourteen Month Post Test Year Period from January 1, 2009 to February 28, 2010
(In Thousands)

Line No.	Description	Corrected Amount	Percent	Source / Comment	3rd Corrected Total	Source / Comment	Difference
	(a)	(b)	(c)	(d)	(e)	(f)	(b) - (e)
1	Adjustment to Accumulated Depreciator						
2	Annual Depreciation and Amortization Expense	24,962		Ameren Exhibit 30.3, Schedule 1	24,962	Ameren Exhibit 30.3, Schedule 1	
2a	Remove Amortization of Regulatory Asset Account 407	-			(4,901)	Part 285, Schedule C-1, col. (G), Line 182	
2b	Annual Depreciation on Embedded Plant	24,962			20,061	Line 2 + Line 2a	
3	Monthly Depreciation	2,080		Line 2b divided by 12	1,672	Line 2b divided by 12	
4	Total Accumulated Depreciation for Post Test Year Period	(29,122)		Line 3 x 14 (14-months)	(23,405)	Line 3 x 14 (14-months)	
5	Remove Depreciation on Accounts not included in Pro Forma				(17,569)	Line 6 - Line 4	
6	IIEC 14 Month Calculation				(40,974)	IIEC Response to AIU Data Request 6.02	
7	Correct IIEC error for depreciation on non-depreciable account				29,976	IIEC Response to AIU DR 6.02-Acct 117	
7a	Remove IIEC depreciation to accounts not impacting depr reserve				1,059	IIEC Response to AIU DR 6.02-Acct 396	
8	Increase to Accumulated Depreciation for Post Test Year Period				(9,939)	Line 6 + Line 7 + Line 7a	
9	Adjustment to Deferred Taxes						
10	Book Depreciation						
11	Depreciation Expense - Total Electric	\$ 24,962,118	100.00%	Part 285, Schedule WPC-2.21 (p.197)			
12	Less: Depreciation Expense Not Assigned to Distribution	-	0.00%				
13	Depreciation Expense - Distribution	\$ 24,962,118	100.00%	Ameren Schedule C-1			
14	Tax Depreciation - State						
15	Illinois Book Depreciation	23,797,332		Part 285, Schedule C-5.3, (p.261)	26,044,132	Ameren Exhibit 7.3 RH	(2,246,800)
16	Illinois Tax Depreciation	49,652,606		Part 285, Schedule C-5.3, (p.261)	37,572,348	Ameren Exhibit 7.3 RH	12,080,258
17	2008 Excess of Tax Depreciation over Book Depreciation - Illinois	(25,855,274)		Line 15 - Line 16	(11,528,216)	Line 15 - Line 16	(14,327,058)
18	Tax Depreciation for State Tax	(25,855,274)		Line 17	(11,528,216)	Line 17	(14,327,058)
19	State Income Tax Rate	7.3%		Part 285, Schedule C-1, (p.12)	7.3%	Part 285, Schedule C-1, (p.12)	
20	State Deferred Income Tax - Electric Total	\$ 1,887,435		Line 18 x Line 19	\$ 841,560	Line 18 x Line 19	\$ 1,045,875
21	Tax Depreciation - Federal						
22	Federal Book Depreciation	21,149,714		Part 285, Schedule C-5.3, (p.260)	22,958,501	Ameren Exhibit 7.3 RH	(1,808,787)
23	Federal Tax Depreciation	47,005,988		Part 285, Schedule C-5.3, (p.260)	34,486,717	Ameren Exhibit 7.3 RH	12,519,271
24	2008 Excess of Tax Depreciation over Book Depreciation - Federal	(25,856,274)		Line 22 - Line 23	(11,528,216)	Line 22 - Line 23	(14,328,058)
25	State Deferred Income Tax Deduction for Federal Tax				841,560	Line 20	(841,560)
26	Tax Depreciation for Federal Tax	(25,856,274)		Line 24	(10,686,656)	Line 24 + Line 25	(15,169,618)
27	Federal Income Tax Rate	35.0%		Part 285, Schedule C-1, (p.12)	35.0%	Part 285, Schedule C-1, (p.12)	
28	Federal Deferred Income Tax - Electric Total	\$ 9,049,696		Line 26 x Line 27	\$ 3,740,330	Line 26 x Line 27	\$ 5,309,366
29	Total Deferred Income Tax Expense	\$ 10,937,131		Line 20 + Line 28	\$ 4,581,889	Line 20 + Line 28	\$ 6,355,241
30	Allocation to Illinois Jurisdictional Operations	100.00%		Line 13, Column (c)	100.00%	Line 13, Column (c)	
31	Jurisdictional - Total Deferred Income Tax Expense	\$ 10,937,131		Line 29 x Line 30	\$ 4,581,889	Line 29 x Line 30	\$ 6,355,241
32	Post Test Year Adjustment Period January 2009 - February 2010	1.166666667		14-Months: 14/12			
33	Adjustment to Deferred Taxes	\$ (12,759,986)		Line 31 x Line 32	\$ (4,581,889)	Line 31	\$ (8,178,097)
34	Rounded in Thousands	\$ (12,760)			\$ (4,582)		\$ (8,178)

AmerenCILCO
Differences Between Book and Tax Depreciation
For the Twelve Months Ended December 31, 2009 (for 2008 Basis)

Line No.	Description (A)	Federal Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
1	Automobiles	\$ 1,101,152	\$ 501,540	\$ 599,612	\$ 253,097	\$ (58,921)	\$ 194,176
2	Combustion Turbine Production	-	-	-	-	-	-
3	Combustion Turbine Land & Rights	-	-	-	-	-	-
4	Distribution	18,216,465	19,585,024	(1,368,559)	1,797,842	(2,813,310)	(1,015,468)
5	Distribution Land & Rights	-	-	-	-	-	-
6	General Plant Land & Rights	-	-	-	-	-	-
7	Heavy Trucks	-	-	-	-	-	-
8	Intangible Plant	133,330	6,300	127,030	666	40,507	41,173
9	Land Improvements	-	2,469	(2,469)	-	(1,133)	(1,133)
10	Leasehold Improvements	-	-	-	-	-	-
11	Light Trucks	-	-	-	-	-	-
12	Misc Tools & Equipment	5,176	4,040	1,136	343	25	368
13	Office Furniture & Equipment	1,140,807	452,205	688,602	293,101	(70,205)	222,896
14	Power-Operated Equipment	6,022	(17,564)	23,586	7,809	(163)	7,646
15	Property Held for Future Use	-	-	-	-	-	-
16	Structures	316,214	-	316,214	17,968	87,897	105,865
17	Trailers	-	-	-	-	-	-
18	Transmission	2,758,214	1,635,671	1,122,543	379,436	(15,491)	363,945
19	Transmission Land & Rights	24,692	707	23,985	(229)	10,137	9,908
20	Total Electric	\$ 23,702,072	\$ 22,170,392	\$ 1,531,680	\$ 2,750,033	\$ (2,820,657)	\$ (70,624)

Line No.	Description (A)	Illinois Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
21	Automobiles	\$ 1,633,634	\$ 1,034,022	\$ 599,612	\$ 76,025	\$ (19,516)	\$ 56,509
22	Combustion Turbine Production	-	-	-	-	-	-
23	Combustion Turbine Land & Rights	-	-	-	-	-	-
24	Distribution	21,509,451	22,878,010	(1,368,559)	512,126	(501,020)	11,106
25	Distribution Land & Rights	-	-	-	-	-	-
26	General Plant Land & Rights	-	-	-	-	-	-
27	Heavy Trucks	-	-	-	-	-	-
28	Intangible Plant	133,330	6,300	127,030	150	9,103	9,253
29	Land Improvements	-	2,469	(2,469)	-	(165)	(165)
30	Leasehold Improvements	-	-	-	-	-	-
31	Light Trucks	-	-	-	-	-	-
32	Misc Tools & Equipment	5,176	4,040	1,136	77	6	83
33	Office Furniture & Equipment	1,510,640	822,038	688,602	79,537	(20,189)	59,348
34	Power-Operated Equipment	58,509	34,923	23,586	3,675	(718)	2,957
35	Property Held for Future Use	-	-	-	-	-	-
36	Structures	316,214	-	316,214	4,048	18,329	22,377
37	Trailers	-	-	-	-	-	-
38	Transmission	3,783,890	2,661,347	1,122,543	124,989	(17,053)	107,936
39	Transmission Land & Rights	24,692	707	23,985	(52)	1,327	1,275
40	Total Electric	\$ 28,975,536	\$ 27,443,856	\$ 1,531,680	\$ 800,575	\$ (529,896)	\$ 270,679

Source: PowerTax Software used to calculate tax depreciation and deferred tax. State book depreciation is calculated by the software.

AmerenCIPS
Differences Between Book and Tax Depreciation
For the Twelve Months Ended December 31, 2009 (for 2008 Basis)

Line No.	Description (A)	Federal Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
1	Automobiles	\$ 2,567,719	\$ 1,846,415	\$ 721,304	\$ 467,607	\$ (233,251)	\$ 234,356
2	Combustion Turbine Production	-	-	-	-	-	-
3	Combustion Turbine Land & Rights	-	-	-	-	-	-
4	Distribution	36,083,773	47,090,640	(11,006,867)	955,251	(4,588,112)	(3,632,861)
5	Distribution Land & Rights	-	38	(38)	(12)	-	(12)
6	General Plant Land & Rights	-	27	(27)	(9)	-	(9)
7	Heavy Trucks	-	116,977	(116,977)	-	(38,016)	(38,016)
8	Intangible Plant	140,210	-	140,210	45,428	-	45,428
9	Land Improvements	39,860	59,696	(19,836)	787	(7,200)	(6,413)
10	Leasehold Improvements	-	-	-	-	-	-
11	Light Trucks	(19,565)	298,885	(318,450)	-	(103,833)	(103,833)
12	Misc Tools & Equipment	196,054	138,299	57,755	27,430	(8,739)	18,691
13	Office Furniture & Equipment	1,500,171	2,471,565	(971,394)	203,526	(519,711)	(316,185)
14	Power-Operated Equipment	16,401	12,003	4,398	1,284	141	1,425
15	Property Held for Future Use	-	-	-	-	-	-
16	Structures	743,250	-	743,250	236,991	3,077	240,068
17	Trailers	-	-	-	-	-	-
18	Transmission	8,005,365	7,637,002	368,363	1,319,157	(1,314,739)	4,418
19	Transmission Land & Rights	(6,756)	37	(6,793)	(2,199)	(2)	(2,201)
20	Total Electric	\$ 49,266,482	\$ 59,671,584	\$ (10,405,102)	\$ 3,255,241	\$ (6,810,385)	\$ (3,555,144)

Line No.	Description (A)	Illinois Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
21	Automobiles	\$ 4,343,389	\$ 3,622,085	\$ 721,304	\$ 164,377	\$ (68,273)	\$ 96,104
22	Combustion Turbine Production	-	-	-	-	-	-
23	Combustion Turbine Land & Rights	-	-	-	-	-	-
24	Distribution	45,963,575	56,970,442	(11,006,867)	338,279	(891,027)	(552,748)
25	Distribution Land & Rights	-	38	(38)	(3)	-	(3)
26	General Plant Land & Rights	-	27	(27)	(2)	-	(2)
27	Heavy Trucks	-	116,977	(116,977)	-	(8,259)	(8,259)
28	Intangible Plant	140,210	-	140,210	10,235	-	10,235
29	Land Improvements	39,860	59,696	(19,836)	177	(1,573)	(1,396)
30	Leasehold Improvements	-	-	-	-	-	-
31	Light Trucks	(19,565)	298,885	(318,450)	-	(22,528)	(22,528)
32	Misc Tools & Equipment	242,863	185,108	57,755	7,889	(2,495)	5,394
33	Office Furniture & Equipment	2,680,179	3,651,573	(971,394)	69,661	(117,174)	(47,513)
34	Power-Operated Equipment	16,430	12,032	4,398	290	31	321
35	Property Held for Future Use	-	-	-	-	-	-
36	Structures	743,250	-	743,250	53,396	527	53,923
37	Trailers	-	-	-	-	-	-
38	Transmission	9,307,610	8,939,247	368,363	326,292	(231,476)	94,816
39	Transmission Land & Rights	(6,756)	37	(6,793)	(495)	-	(495)
40	Total Electric	\$ 63,451,045	\$ 73,856,147	\$ (10,405,102)	\$ 970,096	\$ (1,342,247)	\$ (372,151)

Source: PowerTax Software used to calculate tax depreciation and deferred tax. State book depreciation is calculated by the software.

AmerenIP
Differences Between Book and Tax Depreciation
For the Twelve Months Ended December 31, 2009 (for 2008 Basis)

Line No.	Description (A)	Federal Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
1	Automobiles	\$ 3,287,978	\$ 455,075	\$ 2,832,903	\$ 919,017	\$ (1,116)	\$ 917,901
2	Combustion Turbine Production	-	-	-	-	-	-
3	Combustion Turbine Land & Rights	-	-	-	-	-	-
4	Distribution	80,887,237	65,734,148	15,153,089	4,916,801	5,988	4,922,789
5	Distribution Land & Rights	354,288	-	354,288	114,789	-	114,789
6	General Plant Land & Rights	270	-	270	87	-	87
7	Heavy Trucks	-	-	-	-	-	-
8	Intangible Plant	523,987	768,124	(244,137)	77,291	(156,353)	(79,062)
9	Land Improvements	-	-	-	-	-	-
10	Leasehold Improvements	-	-	-	-	-	-
11	Light Trucks	-	-	-	-	-	-
12	Misc Tools & Equipment	1,200,848	731,700	469,148	156,761	(4,563)	152,198
13	Office Furniture & Equipment	12,414,497	8,330,291	4,084,206	1,660,616	(336,884)	1,323,732
14	Power-Operated Equipment	80,439	(6,094)	86,533	28,286	(251)	28,035
15	Property Held for Future Use	-	(706)	706	20	209	229
16	Structures	1,744,822	-	1,744,822	506,368	58,942	565,310
17	Trailers	-	-	-	-	-	-
18	Transmission	9,308,683	5,781,885	3,526,798	1,146,814	(3,505)	1,143,309
19	Transmission Land & Rights	161,744	-	161,744	52,405	-	52,405
20	Total Electric	\$ 109,964,793	\$ 81,794,423	\$ 28,170,370	\$ 9,579,255	\$ (437,533)	\$ 9,141,722

Line No.	Description (A)	Illinois Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
21	Automobiles	\$ 3,607,987	\$ 775,084	\$ 2,832,903	\$ 218,743	\$ (4,412)	\$ 214,331
22	Combustion Turbine Production	-	-	-	-	-	-
23	Combustion Turbine Land & Rights	-	-	-	-	-	-
24	Distribution	88,694,394	73,541,305	15,153,089	1,198,642	37,363	1,236,005
25	Distribution Land & Rights	354,288	-	354,288	25,863	-	25,863
26	General Plant Land & Rights	270	-	270	20	-	20
27	Heavy Trucks	-	-	-	-	-	-
28	Intangible Plant	523,987	768,124	(244,137)	17,414	(35,228)	(17,814)
29	Land Improvements	-	-	-	-	-	-
30	Leasehold Improvements	-	-	-	-	-	-
31	Light Trucks	-	-	-	-	-	-
32	Misc Tools & Equipment	1,243,392	774,244	469,148	35,969	(678)	35,291
33	Office Furniture & Equipment	12,441,279	8,357,073	4,084,206	374,679	(75,862)	298,817
34	Power-Operated Equipment	93,609	7,076	86,533	6,854	(228)	6,626
35	Property Held for Future Use	-	(706)	706	4	47	51
36	Structures	1,744,822	-	1,744,822	114,089	13,300	127,389
37	Trailers	-	-	-	-	-	-
38	Transmission	10,040,311	6,513,513	3,526,798	274,629	(4,506)	270,123
39	Transmission Land & Rights	161,744	-	161,744	11,807	-	11,807
40	Total Electric	\$ 118,906,083	\$ 90,735,713	\$ 28,170,370	\$ 2,278,713	\$ (70,204)	\$ 2,208,509

Source: PowerTax Software used to calculate tax depreciation and deferred tax. State book depreciation is calculated by the software.

AmerenCILCO
Differences Between Book and Tax Depreciation
For the Two Months Ended February 28, 2010 (for 2008 Basis)

Line No.	Description (A)	Federal Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
1	Automobiles	\$ 109,711	\$ 83,532	\$ 26,179	\$ 21,531	\$ (13,073)	\$ 8,458
2	Combustion Turbine Production	-	-	-	-	-	-
3	Combustion Turbine Land & Rights	-	-	-	-	-	-
4	Distribution	2,797,352	3,264,146	(466,794)	222,863	(450,231)	(227,368)
5	Distribution Land & Rights	-	-	-	-	-	-
6	General Plant Land & Rights	-	-	-	-	-	-
7	Heavy Trucks	-	-	-	-	-	-
8	Intangible Plant	12,867	1,048	11,819	(664)	4,494	3,830
9	Land Improvements	-	436	(436)	-	(200)	(200)
10	Leasehold Improvements	-	-	-	-	-	-
11	Light Trucks	-	-	-	-	-	-
12	Misc Tools & Equipment	767	674	93	35	(5)	30
13	Office Furniture & Equipment	137,213	75,428	61,785	31,693	(11,710)	19,983
14	Power-Operated Equipment	(4,797)	(2,930)	(1,867)	(577)	(27)	(604)
15	Property Held for Future Use	-	-	-	-	-	-
16	Structures	52,226	-	52,226	3,522	13,937	17,459
17	Trailers	-	-	-	-	-	-
18	Transmission	421,279	272,609	148,670	53,496	(5,293)	48,203
19	Transmission Land & Rights	4,115	122	3,993	(40)	1,689	1,649
20	Total Electric	<u>\$ 3,530,733</u>	<u>\$ 3,695,065</u>	<u>\$ (164,332)</u>	<u>\$ 331,859</u>	<u>\$ (460,419)</u>	<u>\$ (128,560)</u>

Line No.	Description (A)	Illinois Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
21	Automobiles	\$ 156,806	\$ 130,627	\$ 26,179	\$ 6,570	\$ (3,510)	\$ 3,060
22	Combustion Turbine Production	-	-	-	-	-	-
23	Combustion Turbine Land & Rights	-	-	-	-	-	-
24	Distribution	3,300,666	3,767,460	(466,794)	64,730	(82,123)	(17,393)
25	Distribution Land & Rights	-	-	-	-	-	-
26	General Plant Land & Rights	-	-	-	-	-	-
27	Heavy Trucks	-	-	-	-	-	-
28	Intangible Plant	12,867	1,048	11,819	(150)	1,012	862
29	Land Improvements	-	436	(436)	-	(29)	(29)
30	Leasehold Improvements	-	-	-	-	-	-
31	Light Trucks	-	-	-	-	-	-
32	Misc Tools & Equipment	767	674	93	8	(1)	7
33	Office Furniture & Equipment	181,240	119,455	61,785	8,748	(3,138)	5,610
34	Power-Operated Equipment	1,452	3,319	(1,867)	98	(87)	11
35	Property Held for Future Use	-	-	-	-	-	-
36	Structures	52,226	-	52,226	793	2,908	3,701
37	Trailers	-	-	-	-	-	-
38	Transmission	575,195	426,525	148,670	17,668	(3,002)	14,666
39	Transmission Land & Rights	4,115	122	3,993	(9)	221	212
40	Total Electric	<u>\$ 4,285,334</u>	<u>\$ 4,449,666</u>	<u>\$ (164,332)</u>	<u>\$ 98,456</u>	<u>\$ (87,749)</u>	<u>\$ 10,707</u>

Source: PowerTax Software used to calculate tax depreciation and deferred tax. State book depreciation is calculated by the software.

AmerenCIPS
Differences Between Book and Tax Depreciation
For the Two Months Ended February 28, 2010 (for 2008 Basis)

Line No.	Description (A)	Federal Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
1	Automobiles	\$ 294,984	\$ 315,485	\$ (20,501)	\$ 31,094	\$ (37,700)	\$ (6,606)
2	Combustion Turbine Production	-	-	-	-	-	-
3	Combustion Turbine Land & Rights	-	-	-	-	-	-
4	Distribution	5,553,660	7,833,110	(2,279,450)	100,953	(846,386)	(745,433)
5	Distribution Land & Rights	-	-	-	-	-	-
6	General Plant Land & Rights	-	-	-	-	-	-
7	Heavy Trucks	-	19,989	(19,989)	-	(6,496)	(6,496)
8	Intangible Plant	7,610	-	7,610	2,466	-	2,466
9	Land Improvements	5,007	10,227	(5,220)	62	(1,752)	(1,690)
10	Leasehold Improvements	-	-	-	-	-	-
11	Light Trucks	-	51,061	(51,061)	-	(16,599)	(16,599)
12	Misc Tools & Equipment	25,563	23,606	1,957	1,997	(1,358)	639
13	Office Furniture & Equipment	146,016	417,150	(271,134)	16,933	(105,054)	(88,121)
14	Power-Operated Equipment	2,733	2,048	685	197	25	222
15	Property Held for Future Use	-	-	-	-	-	-
16	Structures	121,489	-	121,489	38,822	449	39,271
17	Trailers	-	-	-	-	-	-
18	Transmission	1,212,322	1,272,590	(60,268)	188,275	(224,982)	(36,707)
19	Transmission Land & Rights	(1,126)	-	(1,126)	(365)	-	(365)
20	Total Electric	<u>\$ 7,368,258</u>	<u>\$ 9,945,266</u>	<u>\$ (2,577,008)</u>	<u>\$ 380,434</u>	<u>\$ (1,239,853)</u>	<u>\$ (859,419)</u>

Line No.	Description (A)	Illinois Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
21	Automobiles	\$ 456,685	\$ 477,185	\$ (20,500)	\$ 12,908	\$ (10,340)	\$ 2,568
22	Combustion Turbine Production	-	-	-	-	-	-
23	Combustion Turbine Land & Rights	-	-	-	-	-	-
24	Distribution	7,037,699	9,317,149	(2,279,450)	35,935	(164,770)	(128,835)
25	Distribution Land & Rights	-	-	-	-	-	-
26	General Plant Land & Rights	-	-	-	-	-	-
27	Heavy Trucks	-	19,989	(19,989)	-	(1,428)	(1,428)
28	Intangible Plant	7,610	-	7,610	556	-	556
29	Land Improvements	5,007	10,227	(5,220)	14	(383)	(369)
30	Leasehold Improvements	-	-	-	-	-	-
31	Light Trucks	-	51,061	(51,061)	-	(3,631)	(3,631)
32	Misc Tools & Equipment	31,135	29,178	1,957	653	(368)	285
33	Office Furniture & Equipment	311,423	582,557	(271,134)	10,892	(24,857)	(13,965)
34	Power-Operated Equipment	2,738	2,053	685	45	6	51
35	Property Held for Future Use	-	-	-	-	-	-
36	Structures	121,489	-	121,489	8,747	81	8,828
37	Trailers	-	-	-	-	-	-
38	Transmission	1,415,871	1,476,140	(60,269)	46,948	(40,431)	6,517
39	Transmission Land & Rights	(1,126)	-	(1,126)	(82)	-	(82)
40	Total Electric	<u>\$ 9,388,531</u>	<u>\$ 11,965,539</u>	<u>\$ (2,577,008)</u>	<u>\$ 116,616</u>	<u>\$ (246,121)</u>	<u>\$ (129,505)</u>

Source: PowerTax Software used to calculate tax depreciation and deferred tax. State book depreciation is calculated by the software.

AmerenIP
Differences Between Book and Tax Depreciation
For the Two Months Ended February 28, 2010 (for 2008 Basis)

Line No.	Description (A)	Federal Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
1	Automobiles	\$ 1,061,779	\$ 75,846	\$ 985,933	\$ 329,144	\$ (9,695)	\$ 319,449
2	Combustion Turbine Production	-	-	-	-	-	-
3	Combustion Turbine Land & Rights	-	-	-	-	-	-
4	Distribution	12,469,003	10,955,691	1,513,312	512,205	(19,694)	492,511
5	Distribution Land & Rights	59,021	-	59,021	19,123	-	19,123
6	General Plant Land & Rights	45	-	45	15	-	15
7	Heavy Trucks	-	-	-	-	-	-
8	Intangible Plant	41,977	128,022	(86,045)	3,045	(30,917)	(27,872)
9	Land Improvements	-	-	-	-	-	-
10	Leasehold Improvements	-	-	-	-	-	-
11	Light Trucks	-	-	-	-	-	-
12	Misc Tools & Equipment	175,961	121,950	54,011	18,379	(847)	17,532
13	Office Furniture & Equipment	1,368,607	1,388,382	(19,775)	61,256	(67,588)	(6,332)
14	Power-Operated Equipment	12,751	(1,016)	13,767	4,499	(39)	4,460
15	Property Held for Future Use	-	(118)	118	35	3	38
16	Structures	290,804	-	290,804	94,214	6	94,220
17	Trailers	-	-	-	-	-	-
18	Transmission	1,427,432	963,648	463,784	151,874	(1,504)	150,370
19	Transmission Land & Rights	26,957	-	26,957	8,734	-	8,734
20	Total Electric	\$ 16,934,337	\$ 13,632,405	\$ 3,301,932	\$ 1,202,523	\$ (130,275)	\$ 1,072,248

Line No.	Description (A)	Illinois Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
21	Automobiles	\$ 1,817,995	\$ 832,062	\$ 985,933	\$ 101,761	\$ (12,015)	\$ 89,746
22	Combustion Turbine Production	-	-	-	-	-	-
23	Combustion Turbine Land & Rights	-	-	-	-	-	-
24	Distribution	13,672,453	12,159,141	1,513,312	123,410	7,111	130,521
25	Distribution Land & Rights	59,021	-	59,021	4,309	-	4,309
26	General Plant Land & Rights	45	-	45	3	-	3
27	Heavy Trucks	-	-	-	-	-	-
28	Intangible Plant	41,977	128,022	(86,045)	686	(6,966)	(6,280)
29	Land Improvements	-	-	-	-	-	-
30	Leasehold Improvements	-	-	-	-	-	-
31	Light Trucks	-	-	-	-	-	-
32	Misc Tools & Equipment	182,519	128,508	54,011	4,210	(106)	4,104
33	Office Furniture & Equipment	1,370,689	1,390,463	(19,774)	13,487	(14,865)	(1,378)
34	Power-Operated Equipment	14,781	1,015	13,766	1,088	(35)	1,053
35	Property Held for Future Use	-	(118)	118	8	1	9
36	Structures	290,804	-	290,804	21,227	1	21,228
37	Trailers	-	-	-	-	-	-
38	Transmission	1,540,210	1,076,426	463,784	36,474	(664)	35,810
39	Transmission Land & Rights	26,957	-	26,957	1,968	-	1,968
40	Total Electric	\$ 19,017,451	\$ 15,715,519	\$ 3,301,932	\$ 308,631	\$ (27,538)	\$ 281,093

Source: PowerTax Software used to calculate tax depreciation and deferred tax. State book depreciation is calculated by the software.

AmerenCILCO
Differences Between Book and Tax Depreciation
For the Twelve Months Ended December 31, 2009 (for 2008 Basis)

Line No.	Description (A)	Federal Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
1	Automobiles	\$ 522,367	\$ 344,037	\$ 178,330	\$ 102,651	\$ (44,987)	\$ 57,664
2	Cushion Gas (Non-Recoverable)	-	-	-	-	-	-
3	Distribution	11,542,368	5,491,428	6,050,940	1,880,588	66,610	1,947,198
4	Distribution Land & Rights	1,776	1,050	726	68	167	235
5	Gas Production	-	-	-	-	-	-
6	Gas Storage	1,127,209	517,275	609,934	188,749	8,010	196,759
7	Gas Storage Land & Rights	-	-	-	-	-	-
8	Heavy Trucks	-	-	-	-	-	-
9	Intangible Plant	19,856	-	19,856	6,433	-	6,433
10	Land Improvements	-	-	-	-	-	-
11	Light Trucks	-	-	-	-	-	-
12	Misc Tools & Equipment	9,043	9,069	(26)	23	(32)	(9)
13	Office Furniture & Equipment	235,099	134,480	100,619	46,777	(14,214)	32,563
14	Power-Operated Equipment	(201,985)	(92,573)	(109,412)	(35,125)	(325)	(35,450)
15	Property Held for Future Use	-	-	-	-	-	-
16	Structures	62,747	-	62,747	184	20,968	21,152
17	Trailers	-	-	-	-	-	-
18	Transmission	971,679	445,839	525,840	245,241	(77,622)	167,619
19	Transmission Land & Rights	-	-	-	-	-	-
20	Total Gas	\$ 14,290,159	\$ 6,850,605	\$ 7,439,554	\$ 2,435,589	\$ (41,425)	\$ 2,394,164

Line No.	Description (A)	Illinois Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
21	Automobiles	\$ 746,065	\$ 567,735	\$ 178,330	\$ 31,293	\$ (12,859)	\$ 18,434
22	Cushion Gas (Non-Recoverable)	-	-	-	-	-	-
23	Distribution	13,480,802	7,429,862	6,050,940	478,655	(510)	478,145
24	Distribution Land & Rights	1,776	1,050	726	15	38	53
25	Gas Production	-	-	-	-	-	-
26	Gas Storage	1,347,329	737,395	609,934	43,331	4,933	48,264
27	Gas Storage Land & Rights	-	-	-	-	-	-
28	Heavy Trucks	-	-	-	-	-	-
29	Intangible Plant	19,856	-	19,856	1,449	-	1,449
30	Land Improvements	-	-	-	-	-	-
31	Light Trucks	-	-	-	-	-	-
32	Misc Tools & Equipment	9,043	9,069	(26)	5	(7)	(2)
33	Office Furniture & Equipment	344,893	244,274	100,619	14,246	(4,418)	9,828
34	Power-Operated Equipment	(157,321)	(47,909)	(109,412)	(6,284)	(652)	(6,936)
35	Property Held for Future Use	-	-	-	-	-	-
36	Structures	62,747	-	62,747	42	4,363	4,405
37	Trailers	-	-	-	-	-	-
38	Transmission	1,092,698	566,858	525,840	57,995	(17,095)	40,900
39	Transmission Land & Rights	-	-	-	-	-	-
40	Total Gas	\$ 16,947,888	\$ 9,508,334	\$ 7,439,554	\$ 620,747	\$ (26,207)	\$ 594,540

Source: PowerTax Software used to calculate tax depreciation and deferred tax. State book depreciation is calculated by the software.

AmerenCIPS
Differences Between Book and Tax Depreciation
For the Twelve Months Ended December 31, 2009 (for 2008 Basis)

Line No.	Description (A)	Federal Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
1	Automobiles	\$ 667,682	\$ 41,797	\$ 625,885	\$ 204,928	\$ (2,146)	\$ 202,782
2	Cushion Gas (Non-Recoverable)	-	-	-	-	-	-
3	Distribution	7,702,057	5,389,979	2,312,078	1,246,723	(524,943)	721,780
4	Distribution Land & Rights	-	-	-	-	-	-
5	Gas Production	38,221	7,843	30,378	(4,266)	13,924	9,658
6	Gas Storage	616,056	498,975	117,081	175,666	(165,883)	9,783
7	Gas Storage Land & Rights	-	1	(1)	-	-	-
8	Heavy Trucks	-	1,255	(1,255)	-	(415)	(415)
9	Intangible Plant	34,232	-	34,232	11,091	-	11,091
10	Land Improvements	64	426	(362)	13	(130)	(117)
11	Light Trucks	-	1,306	(1,306)	-	(425)	(425)
12	Misc Tools & Equipment	7,548	49,172	(41,624)	2,075	(17,969)	(15,894)
13	Office Furniture & Equipment	179,689	10,544	169,145	54,938	(140)	54,798
14	Power-Operated Equipment	28,278	1,870	26,408	8,493	63	8,556
15	Property Held for Future Use	-	-	-	-	-	-
16	Structures	34,747	-	34,747	11,258	-	11,258
17	Trailers	-	-	-	-	-	-
18	Transmission	399,082	538,510	(139,428)	43,168	(89,184)	(46,016)
19	Transmission Land & Rights	-	8	(8)	(1)	(1)	(2)
20	Total Gas	\$ 9,707,656	\$ 6,541,686	\$ 3,165,970	\$ 1,754,086	\$ (787,249)	\$ 966,837

Line No.	Description (A)	Illinois Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
21	Automobiles	\$ 1,164,734	\$ 538,849	\$ 625,885	\$ 64,314	\$ (6,908)	\$ 57,406
22	Cushion Gas (Non-Recoverable)	-	-	-	-	-	-
23	Distribution	9,476,969	7,164,891	2,312,078	332,982	(118,018)	214,964
24	Distribution Land & Rights	-	1	(1)	-	-	-
25	Gas Production	38,642	8,264	30,378	(961)	3,114	2,153
26	Gas Storage	1,069,968	952,887	117,081	56,147	(29,314)	26,833
27	Gas Storage Land & Rights	-	1	(1)	-	-	-
28	Heavy Trucks	-	1,255	(1,255)	-	(55)	(55)
29	Intangible Plant	34,232	-	34,232	2,499	-	2,499
30	Land Improvements	64	426	(362)	3	(29)	(26)
31	Light Trucks	-	1,306	(1,306)	-	(93)	(93)
32	Misc Tools & Equipment	18,360	59,984	(41,624)	862	(2,871)	(2,009)
33	Office Furniture & Equipment	250,112	80,967	169,145	14,948	(945)	14,003
34	Power-Operated Equipment	28,278	1,870	26,408	1,914	14	1,928
35	Property Held for Future Use	-	-	-	-	-	-
36	Structures	34,747	-	34,747	2,537	-	2,537
37	Trailers	-	-	-	-	-	-
38	Transmission	465,834	605,261	(139,427)	11,321	(19,780)	(8,459)
39	Transmission Land & Rights	-	8	(8)	-	-	-
40	Total Gas	\$ 12,581,940	\$ 9,415,970	\$ 3,165,970	\$ 486,566	\$ (174,885)	\$ 311,681

Source: PowerTax Software used to calculate tax depreciation and deferred tax. State book depreciation is calculated by the software.

AmerenIP
Differences Between Book and Tax Depreciation
For the Twelve Months Ended December 31, 2009 (for 2008 Basis)

Line No.	Description (A)	Federal Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
1	Automobiles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Cushion Gas (Non-Recoverable)	691,398	-	691,398	224,013	-	224,013
3	Distribution	19,154,013	15,292,475	3,861,538	1,273,617	(20,912)	1,252,705
4	Distribution Land & Rights	194,254	-	194,254	62,938	-	62,938
5	Gas Production	-	-	-	-	-	-
6	Gas Storage	3,564,205	1,594,099	1,970,106	639,305	(940)	638,365
7	Gas Storage Land & Rights	54,047	-	54,047	17,511	-	17,511
8	Heavy Trucks	1,193,850	497,559	696,291	227,705	(2,063)	225,642
9	Intangible Plant	28,554	7,130	21,424	6,690	252	6,942
10	Land Improvements	-	-	-	-	-	-
11	Light Trucks	-	-	-	-	-	-
12	Misc Tools & Equipment	414,837	274,489	140,348	46,907	(1,388)	45,519
13	Office Furniture & Equipment	-	-	-	-	-	-
14	Power-Operated Equipment	174,988	152,554	22,434	9,170	(1,891)	7,279
15	Property Held for Future Use	-	-	-	-	-	-
16	Structures	2,087	-	2,087	676	-	676
17	Trailers	-	-	-	-	-	-
18	Transmission	4,135,930	1,860,410	2,275,520	727,130	10,293	737,423
19	Transmission Land & Rights	340,143	-	340,143	110,206	-	110,206
20	Total Gas	\$ 29,948,306	\$ 19,678,716	\$ 10,269,590	\$ 3,345,868	\$ (16,649)	\$ 3,329,219

Line No.	Description (A)	Illinois Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
21	Automobiles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Cushion Gas (Non-Recoverable)	691,398	-	691,398	50,472	-	50,472
23	Distribution	20,896,753	17,035,215	3,861,538	302,475	7,945	310,420
24	Distribution Land & Rights	194,254	-	194,254	14,181	-	14,181
25	Gas Production	-	-	-	-	-	-
26	Gas Storage	3,597,566	1,627,460	1,970,106	144,994	(551)	144,443
27	Gas Storage Land & Rights	54,047	-	54,047	3,945	-	3,945
28	Heavy Trucks	1,680,005	983,715	696,290	69,046	(6,782)	62,264
29	Intangible Plant	28,554	7,130	21,424	1,507	57	1,564
30	Land Improvements	-	-	-	-	-	-
31	Light Trucks	-	-	-	-	-	-
32	Misc Tools & Equipment	467,650	327,302	140,348	12,305	(808)	11,497
33	Office Furniture & Equipment	-	-	-	-	-	-
34	Power-Operated Equipment	208,527	186,092	22,435	2,701	(273)	2,428
35	Property Held for Future Use	-	-	-	-	-	-
36	Structures	2,087	-	2,087	152	-	152
37	Trailers	-	-	-	-	-	-
38	Transmission	4,483,653	2,208,133	2,275,520	172,531	(780)	171,751
39	Transmission Land & Rights	340,143	-	340,143	24,830	-	24,830
40	Total Gas	\$ 32,644,637	\$ 22,375,047	\$ 10,269,590	\$ 799,139	\$ (1,192)	\$ 797,947

Source: PowerTax Software used to calculate tax depreciation and deferred tax. State book depreciation is calculated by the software.

AmerenCILCO
Differences Between Book and Tax Depreciation
For the Two Months Ended February 28, 2010 (for 2008 Basis)

Line No.	Description (A)	Federal Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
1	Automobiles	\$ 33,335	\$ 57,339	\$ (24,004)	\$ 6,189	\$ (14,002)	\$ (7,813)
2	Cushion Gas (Non-Recoverable)	-	-	-	-	-	-
3	Distribution	1,826,178	915,236	910,942	298,866	(5,919)	292,947
4	Distribution Land & Rights	296	176	120	36	3	39
5	Gas Production	-	-	-	-	-	-
6	Gas Storage	145,046	86,213	58,833	23,773	(4,829)	18,944
7	Gas Storage Land & Rights	-	-	-	-	-	-
8	Heavy Trucks	-	-	-	-	-	-
9	Intangible Plant	997	-	997	323	-	323
10	Land Improvements	-	-	-	-	-	-
11	Light Trucks	-	-	-	-	-	-
12	Misc Tools & Equipment	1,340	1,512	(172)	3	(59)	(56)
13	Office Furniture & Equipment	30,203	22,413	7,790	5,087	(2,570)	2,517
14	Power-Operated Equipment	(35,891)	(15,429)	(20,462)	(6,576)	(54)	(6,630)
15	Property Held for Future Use	-	-	-	-	-	-
16	Structures	10,458	-	10,458	153	3,372	3,525
17	Trailers	-	-	-	-	-	-
18	Transmission	138,218	74,307	63,911	33,308	(12,674)	20,634
19	Transmission Land & Rights	-	-	-	-	-	-
20	Total Gas	<u>\$ 2,150,180</u>	<u>\$ 1,141,767</u>	<u>\$ 1,008,413</u>	<u>\$ 361,162</u>	<u>\$ (36,732)</u>	<u>\$ 324,430</u>

Line No.	Description (A)	Illinois Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
21	Automobiles	\$ 55,705	\$ 79,709	\$ (24,004)	\$ 31,293	\$ (12,859)	\$ 18,434
22	Cushion Gas (Non-Recoverable)	-	-	-	-	-	-
23	Distribution	2,126,353	1,215,411	910,942	478,655	(510)	478,145
24	Distribution Land & Rights	296	176	120	15	38	53
25	Gas Production	-	-	-	-	-	-
26	Gas Storage	178,981	120,148	58,833	43,331	4,933	48,264
27	Gas Storage Land & Rights	-	-	-	-	-	-
28	Heavy Trucks	-	-	-	-	-	-
29	Intangible Plant	997	-	997	1,449	-	1,449
30	Land Improvements	-	-	-	-	-	-
31	Light Trucks	-	-	-	-	-	-
32	Misc Tools & Equipment	1,340	1,512	(172)	5	(7)	(2)
33	Office Furniture & Equipment	44,256	36,466	7,790	14,246	(4,418)	9,828
34	Power-Operated Equipment	(30,574)	(10,112)	(20,462)	(6,284)	(652)	(6,936)
35	Property Held for Future Use	-	-	-	-	-	-
36	Structures	10,458	-	10,458	42	4,363	4,405
37	Trailers	-	-	-	-	-	-
38	Transmission	158,310	94,399	63,911	57,995	(17,095)	40,900
39	Transmission Land & Rights	-	-	-	-	-	-
40	Total Gas	<u>\$ 2,546,122</u>	<u>\$ 1,537,709</u>	<u>\$ 1,008,413</u>	<u>\$ 620,747</u>	<u>\$ (26,207)</u>	<u>\$ 594,540</u>

Source: PowerTax Software used to calculate tax depreciation and deferred tax. State book depreciation is calculated by the software.

AmerenCIPS
Differences Between Book and Tax Depreciation
For the Two Months Ended February 28, 2010 (for 2008 Basis)

Line No.	Description (A)	Federal Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
1	Automobiles	\$ 66,427	\$ 6,966	\$ 59,461	\$ 20,023	\$ (759)	\$ 19,264
2	Cushion Gas (Non-Recoverable)	-	-	-	-	-	-
3	Distribution	1,209,998	898,325	311,673	185,778	(88,932)	96,846
4	Distribution Land & Rights	-	-	-	-	-	-
5	Gas Production	5,133	1,315	3,818	(642)	1,886	1,244
6	Gas Storage	93,656	83,164	10,492	26,346	(27,627)	(1,281)
7	Gas Storage Land & Rights	-	-	-	-	-	-
8	Heavy Trucks	-	209	(209)	-	(69)	(69)
9	Intangible Plant	2,064	-	2,064	669	-	669
10	Land Improvements	5	72	(67)	-	(22)	(22)
11	Light Trucks	-	218	(218)	-	(71)	(71)
12	Misc Tools & Equipment	1,118	8,195	(7,077)	300	(2,995)	(2,695)
13	Office Furniture & Equipment	24,878	1,757	23,121	7,513	(23)	7,490
14	Power-Operated Equipment	4,713	312	4,401	1,415	11	1,426
15	Property Held for Future Use	-	-	-	-	-	-
16	Structures	5,785	-	5,785	1,874	-	1,874
17	Trailers	-	-	-	-	-	-
18	Transmission	61,951	89,749	(27,798)	5,524	(14,654)	(9,130)
19	Transmission Land & Rights	-	-	-	-	-	-
20	Total Gas	<u>\$ 1,475,728</u>	<u>\$ 1,090,282</u>	<u>\$ 385,446</u>	<u>\$ 248,800</u>	<u>\$ (133,255)</u>	<u>\$ 115,545</u>

Line No.	Description (A)	Illinois Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
21	Automobiles	\$ 111,603	\$ 52,142	\$ 59,461	\$ 6,160	\$ (754)	\$ 5,406
22	Cushion Gas (Non-Recoverable)	-	-	-	-	-	-
23	Distribution	1,488,767	1,177,094	311,673	50,004	(19,941)	30,063
24	Distribution Land & Rights	-	-	-	-	-	-
25	Gas Production	5,198	1,380	3,818	(145)	420	275
26	Gas Storage	161,783	151,291	10,492	8,423	(4,789)	3,634
27	Gas Storage Land & Rights	-	-	-	-	-	-
28	Heavy Trucks	-	209	(209)	-	(9)	(9)
29	Intangible Plant	2,064	-	2,064	151	-	151
30	Land Improvements	5	72	(67)	-	(5)	(5)
31	Light Trucks	-	218	(218)	-	(15)	(15)
32	Misc Tools & Equipment	2,720	9,797	(7,077)	126	(476)	(350)
33	Office Furniture & Equipment	31,920	8,800	23,120	1,950	(96)	1,854
34	Power-Operated Equipment	4,713	312	4,401	319	2	321
35	Property Held for Future Use	-	-	-	-	-	-
36	Structures	5,785	-	5,785	422	-	422
37	Trailers	-	-	-	-	-	-
38	Transmission	72,862	100,659	(27,797)	1,479	(3,239)	(1,760)
39	Transmission Land & Rights	-	-	-	-	-	-
40	Total Gas	<u>\$ 1,887,420</u>	<u>\$ 1,501,974</u>	<u>\$ 385,446</u>	<u>\$ 68,889</u>	<u>\$ (28,902)</u>	<u>\$ 39,987</u>

Source: PowerTax Software used to calculate tax depreciation and deferred tax. State book depreciation is calculated by the software.

AmerenIP
Differences Between Book and Tax Depreciation
For the Two Months Ended February 28, 2010 (for 2008 Basis)

Line No.	Description (A)	Federal Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
1	Automobiles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Cushion Gas (Non-Recoverable)	107,275	-	107,275	34,757	-	34,757
3	Distribution	2,929,334	2,548,746	380,588	131,688	(8,116)	123,572
4	Distribution Land & Rights	32,376	-	32,376	10,490	-	10,490
5	Gas Production	-	-	-	-	-	-
6	Gas Storage	553,271	265,683	287,588	93,343	(157)	93,186
7	Gas Storage Land & Rights	9,008	-	9,008	2,919	-	2,919
8	Heavy Trucks	122,649	82,926	39,723	22,349	(9,471)	12,878
9	Intangible Plant	1,286	1,188	98	259	(227)	32
10	Land Improvements	-	-	-	-	-	-
11	Light Trucks	-	-	-	-	-	-
12	Misc Tools & Equipment	62,802	45,748	17,054	5,872	(338)	5,534
13	Office Furniture & Equipment	-	-	-	-	-	-
14	Power-Operated Equipment	27,545	25,426	2,119	1,347	(659)	688
15	Property Held for Future Use	-	-	-	-	-	-
16	Structures	348	-	348	113	-	113
17	Trailers	-	-	-	-	-	-
18	Transmission	635,827	310,068	325,759	103,946	1,625	105,571
19	Transmission Land & Rights	56,690	-	56,690	18,368	-	18,368
20	Total Gas	\$ 4,538,411	\$ 3,279,785	\$ 1,258,626	\$ 425,451	\$ (17,343)	\$ 408,108

Line No.	Description (A)	Illinois Depreciation (B)	Book Depreciation (C)	Difference (D)	Deferred Tax		
					Provision (E)	Amortization (F)	Net (G)
21	Automobiles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Cushion Gas (Non-Recoverable)	107,275	-	107,275	7,831	-	7,831
23	Distribution	3,197,973	2,817,384	380,589	30,670	1,514	32,184
24	Distribution Land & Rights	32,376	-	32,376	2,363	-	2,363
25	Gas Production	-	-	-	-	-	-
26	Gas Storage	558,413	270,826	287,587	21,184	(90)	21,094
27	Gas Storage Land & Rights	9,008	-	9,008	658	-	658
28	Heavy Trucks	171,255	131,533	39,722	6,809	(2,766)	4,043
29	Intangible Plant	1,286	1,188	98	58	(51)	7
30	Land Improvements	-	-	-	-	-	-
31	Light Trucks	-	-	-	-	-	-
32	Misc Tools & Equipment	70,944	53,889	17,055	1,564	(126)	1,438
33	Office Furniture & Equipment	-	-	-	-	-	-
34	Power-Operated Equipment	32,715	30,596	2,119	380	(103)	277
35	Property Held for Future Use	-	-	-	-	-	-
36	Structures	348	-	348	25	-	25
37	Trailers	-	-	-	-	-	-
38	Transmission	689,428	363,669	325,759	24,777	(114)	24,663
39	Transmission Land & Rights	56,690	-	56,690	4,138	-	4,138
40	Total Gas	\$ 4,927,711	\$ 3,669,085	\$ 1,258,626	\$ 100,457	\$ (1,736)	\$ 98,721

Source: PowerTax Software used to calculate tax depreciation and deferred tax. State book depreciation is calculated by the software.