

**AIU Analysis of Pro Forma Gross Plant Additions**  
**Calculation of Actual Gross Additions with and without New Business to Pro Forma Gross Additions**  
**(In Thousands)**

**Gross Additions in Pro Forma to Actual Gross Additions - GROSS PLANT IN SERVICE**  
**Total to date Jan 2009-Feb 2010**

Line #	<u>Description</u> (A)	<u>CILCO-E</u> (B)	<u>CIPS-E</u> (C)	<u>IP-E</u> (D)	<u>CILCO-G</u> (E)	<u>CIPS-G</u> (F)	<u>IP-G</u> (G)	<u>TOTAL</u> (H)
1	Actual Expend on Pro Forma Projects (1)	27,758	66,589	96,879	17,260	11,932	32,155	<b>252,574</b>
2	Actual Expend on Other Projects (excl New Business) (2)	10,672	13,908	35,138	2,529	1,698	8,972	<b>72,918</b>
3	Subtotal (Line 2 + Line 3)	<u>38,430</u>	<u>80,498</u>	<u>132,017</u>	<u>19,789</u>	<u>13,630</u>	<u>41,127</u>	<b>325,492</b>
4	New Business (2)	6,018	10,216	17,820	4,534	3,093	12,953	<b>54,634</b>
5	Total Actual Expend Gross Plant Additions (3)	<u>44,448</u>	<u>90,714</u>	<u>149,837</u>	<u>24,323</u>	<u>16,723</u>	<u>54,080</u>	<b>380,126</b>
6	Pro forma gross plant additions (1)	35,627	69,269	107,267	19,189	13,254	33,424	<b>278,030</b>
<b>% Total Gross Additions without New Business/Gross Additions s in Pro Forma</b>								
7	Line 4 divided by Line 1	107.87%	116.21%	123.07%	103.13%	102.84%	123.05%	117.07%
<b>% Total Gross Additions with New Business/Gross Additions s in Pro Forma</b>								
8	Line 6 divided by Line 1	124.76%	130.96%	139.69%	126.75%	126.18%	161.80%	136.72%
9	(1) ICC Staff Exhibit 1.0RH, Attachment A, pages 3, 5, 9, 11, 16, 18, 22, 23, 28, 29, 39, 41							
10	(2) ICC Staff Exhibit 1.0RH, page 30, lines 605 - 614; AIU response to AG/CUB Data Request 3.02							
11	(3) Excludes electric transmission investment shown on Ameren Exhibit 11.2 RH financed by the AIUs							

Line No.	Account No.	Account Classification and Description	Total Amount as of Feb 28, 2010 (C)	Electric Production (D)	Electric Transmission (E)	Gas (F)	Other (G)	Electric Distribution (H)	Basis for Allocation (I)
1		Jurisdictional Allocators ASP General Plant		0.0000%	2.03%	22.97%	0.31%	74.70%	
2		<b>Electric Intangible Plant</b>							
3	301	Organization			-			-	
4	302	Franchises and Consents					-		
5	303	Miscellaneous Intangible Plant	380	-	8	87	1	284	ASP General Plant
6		<b>Subtotal - Electric Intangible Plant</b>	<u>380</u>	<u>-</u>	<u>8</u>	<u>87</u>	<u>1</u>	<u>284</u>	
7		<b>Other Production Plant</b>							
8	340	Land and Land Rights	-			-			
9	341	Structures and Improvements	-			-			
10	342	Fuel Holders, Products and Accessories	-			-			
11	343	Prime Movers	-			-			
12	344	Generators	-			-			
13	345	Accessory Electric Equipment	-			-			
14	346	Misc. Power Plant Equipment	-			-			
15	347	Asset Retirement Costs for Other Production	-			-			
16		<b>Subtotal - Other Production</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
17		<b>Electric Transmission</b>							
18	350	Land and Land Rights	4,918		4,918				
19	352	Structures and Improvements	5,373		5,373				
20	353	Station Equipment	47,862		47,862				
21	354	Towers and Fixtures	16,655		16,655				
22	355	Poles and Fixtures	13,150		13,150				
23	356	Overhead Conductors and Devices	20,960		20,960				
24	357	Underground Conduit	236		236				
25	358	Underground Conductors and Devices	713		713				
26	359	Road and Trails	29		29				
27		<b>Subtotal - Transmission Plant</b>	<u>109,896</u>	<u>-</u>	<u>109,896</u>	<u>-</u>	<u>-</u>	<u>-</u>	
28		<b>Electric Distribution</b>							
29	360	Land and Land Rights	3,168					3,168	
30	361	Structures and Improvements	7,297					7,297	
31	362	Station Equipment	118,659					118,659	
32	363	Storage Battery Equipment	-					-	
33	364	Poles, Towers and Fixtures	167,689					167,689	
34	365	Overhead Conductors and Devices	154,067					154,067	
35	366	Underground Conduit	61,432					61,432	
36	367	Underground Conductors and Devices	141,091					141,091	
37	368	Line Transformers	87,967					87,967	
38	369	Services	50,872					50,872	
39	370	Meters	21,440					21,440	
40	371	Installations on Customer Premises	-					-	
41	373	Street Lighting and Signal Systems	-					-	
42	374	Asset Retirement Costs for Distribution Plant	12,773					12,773	
43		<b>Subtotal - Distribution Plant</b>	<u>826,454</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>826,454</u>	

AmerenCILCO-E  
Jurisdictional Allocation Summary - Electric  
As of February 28, 2010  
(\$000s)

Line No.	Account No.	Account Classification and Description	Total Amount as of Feb 28, 2010	Electric Production	Electric Transmission	Gas	Other	Electric Distribution	Basis for Allocation
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Jurisdictional Allocators							
1		ASP General Plant		0.0000%	2.03%	22.97%	0.31%	74.70%	
44		<b>Electric General Plant</b>							
45	389	Land and Land Rights	784	-	16	180	2	586	ASP General Plant
46	390	Structures and Improvements	21,348	-	433	4,903	67	15,946	ASP General Plant
47	391	Office Furniture and Equipment	5,340	-	108	1,226	17	3,989	ASP General Plant
48	392	Transportation Equipment	15,265	-	309	3,506	48	11,402	ASP General Plant
49	393	Stores Equipment	421	-	9	97	1	315	ASP General Plant
50	394	Tools, Shop and Garage Equipment	3,703	-	75	850	12	2,766	ASP General Plant
51	395	Laboratory Equipment	710	-	14	163	2	531	ASP General Plant
52	396	Power Operated Equipment	1,633	-	33	375	5	1,220	ASP General Plant
53	397	Communication Equipment	5,852	-	119	1,344	18	4,371	ASP General Plant
54	398	Miscellaneous Equipment	31	-	1	7	0	23	ASP General Plant
55	399	Other General Plant	79	-	2	18	0	59	ASP General Plant
56		<b>Sub Total - Electric General Plant</b>	<u>55,167</u>	<u>-</u>	<u>1,118</u>	<u>12,669</u>	<u>173</u>	<u>41,207</u>	
57		<b>Total Electric Plant in Service</b>	<u>991,898</u>	<u>-</u>	<u>111,022</u>	<u>12,757</u>	<u>174</u>	<u>867,945</u>	

Ameren Illinois Utilities Comparison of Selected Rate Base Items  
February 28, 2010 Actuals vs Staff Rehearing Direct  
(In Thousands)

Comparison of Selected Rate Base Items (000)

<u>Electric</u>	Actuals as of Feb 28, 2010 (1) (3)				Proposed per Staff Witness Ebrey (2)				Difference			
	CIL	CIP	IP	TOTAL AIU	CIL	CIP	IP	TOTAL AIU	CIL	CIP	IP	TOTAL AIU
Plant in Service	864,862	1,400,437	2,399,178	4,664,477	859,268	1,396,944	2,392,992	4,649,204	5,594	3,493	6,186	15,273
Depreciation Reserve	489,502	784,975	800,134	2,074,611	492,763	818,091	840,767	2,151,621	(3,261)	(33,116)	(40,633)	(77,010)
<b>Net Plant</b>	<b>375,360</b>	<b>615,462</b>	<b>1,599,044</b>	<b>2,589,866</b>	<b>366,505</b>	<b>578,853</b>	<b>1,552,225</b>	<b>2,497,583</b>	<b>8,855</b>	<b>36,609</b>	<b>46,819</b>	<b>92,283</b>
Deferred Taxes	69,127	113,185	175,835	358,147	60,694	108,602	169,434	338,730	8,433	4,583	6,401	19,417
<b>Net Plant plus ADIT</b>	<b>306,233</b>	<b>502,277</b>	<b>1,423,209</b>	<b>2,231,719</b>	<b>305,811</b>	<b>470,251</b>	<b>1,382,791</b>	<b>2,158,853</b>	<b>422</b>	<b>32,026</b>	<b>40,418</b>	<b>72,866</b>
 <u>Gas</u>												
Plant in Service	537,579	403,777	1,004,096	1,945,452	533,841	407,123	991,442	1,932,406	3,738	(3,346)	12,654	13,046
Depreciation Reserve	360,675	197,972	513,438	1,072,085	364,781	205,001	530,166	1,099,948	(4,106)	(7,029)	(16,728)	(27,863)
<b>Net Plant</b>	<b>176,904</b>	<b>205,805</b>	<b>490,658</b>	<b>873,367</b>	<b>169,060</b>	<b>202,122</b>	<b>461,276</b>	<b>832,458</b>	<b>7,844</b>	<b>3,683</b>	<b>29,382</b>	<b>40,909</b>
Deferred Taxes	10,454	33,052	36,696	80,202	14,044	41,546	27,737	83,327	(3,590)	(8,494)	8,959	(3,125)
<b>Net Plant plus ADIT</b>	<b>166,450</b>	<b>172,753</b>	<b>453,962</b>	<b>793,165</b>	<b>155,016</b>	<b>160,576</b>	<b>433,539</b>	<b>749,131</b>	<b>11,434</b>	<b>12,177</b>	<b>20,423</b>	<b>44,034</b>
 <u>Total Electric &amp; Gas</u>												
Plant in Service	1,402,441	1,804,214	3,403,274	6,609,929	1,393,109	1,804,067	3,384,434	6,581,610	9,332	147	18,840	28,319
Depreciation Reserve	850,177	982,947	1,313,572	3,146,696	857,544	1,023,092	1,370,933	3,251,569	(7,367)	(40,145)	(57,361)	(104,873)
<b>Net Plant</b>	<b>552,264</b>	<b>821,267</b>	<b>2,089,702</b>	<b>3,463,233</b>	<b>535,565</b>	<b>780,975</b>	<b>2,013,501</b>	<b>3,330,041</b>	<b>16,699</b>	<b>40,292</b>	<b>76,201</b>	<b>133,192</b>
Deferred Taxes	79,581	146,237	212,531	438,349	74,738	150,148	197,171	422,057	4,843	(3,911)	15,360	16,292
<b>Net Plant plus ADIT</b>	<b>472,683</b>	<b>675,030</b>	<b>1,877,171</b>	<b>3,024,884</b>	<b>460,827</b>	<b>630,827</b>	<b>1,816,330</b>	<b>2,907,984</b>	<b>11,856</b>	<b>44,203</b>	<b>60,841</b>	<b>116,900</b>

Notes:

(1) Sources For Feb 28, 2010 balances and adjustments: TEE 21.09, Attach 1, TEE 21.10, Attach 1; TEE 21.11 Attach 1

(2) Sources for Feb 28, 2010 balances and adjustments: ICC Staff Ex. 1.0RH, Schedule 1.03RH CILCO-E, CIPS-E, IP-E, CILCO-G, CIPS-G, & IP-G.

(3) Actuals at Feb. 28, 2010 and Dec 31, 2008 include per Order adjustments identified in response to TEE 21.09, Attach 1, TEE 21.10, Attach 1, and TEE 21.11, Attach 1.

Docket Nos. 09-0306/0307/0308/0309/0310/0311 (Cons.)

On Rehearing

Staff of the Illinois Commerce Commission

Response to Ameren Illinois Utilities' Data Requests AIU-ICC 41.01-41.28

**Ameren Data Request AIU-ICC 41.16**

What is the appropriate valuation of the AIU's net plant at the end of February 2010?

**Response:**

The appropriate valuation of the AIU's net plant at the end of February 2010 for rate making purposes is reflected on each Schedule 1.03RH attached to ICC Staff Exhibit 1.0RH.

**Response prepared by:**

Name: Theresa Ebrey  
Title: Accountant  
Accounting Department  
Illinois Commerce Commission  
Phone Number: 217-782-2061

Date: August 9, 2010

Docket Nos. 09-0306/0307/0308/0309/0310/0311 (Cons.)

On Rehearing

Staff of the Illinois Commerce Commission

Response to Ameren Illinois Utilities' Data Requests AIU-ICC 41.01-41.28

**Ameren Data Request AIU-ICC 41.17**

Does Ms. Ebrey contend that her proposed adjustment to accumulated depreciation reserve and ADIT results in an "appropriate valuation of net plant at the end of February 2010"? Whether yes or no, please fully explain your answer.

**Response:**

Yes. See response to Ameren Data Request AIU-ICC 41.16.

**Response prepared by:**

Name: Theresa Ebrey  
Title: Accountant  
Accounting Department  
Illinois Commerce Commission  
Phone Number: 217-782-2061

Date: August 9, 2010