

**AIU Analysis of Pro Forma Gross Plant Additions  
Adjustments to Staff ADR and ADIT  
(In Thousands)**

**Adjustments to Staff ADR to Remove Electric Transmission and True Up to Actual vs. Pro Forma Additions  
Total to date Jan 2009-Feb 2010**

<u>Line #</u>	<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	Accumulated Depreciation (1)	(25,865)	(69,617)	(95,427)	(7,992)	(7,632)	(22,959)	(229,492)
2	Jurisdictional % (2)	91.56%	85.28%	89.63%	100.00%	100.00%	100.00%	
3	Subtotal ADR without E-Transmission	(23,682)	(59,369)	(85,531)	(7,992)	(7,632)	(22,959)	(207,166)
4	% Pro Forma / Actual Gross Additions (3)	80.15%	76.36%	71.59%	78.89%	79.25%	61.80%	73.14%
5	Staff corrected ADR	(18,982)	(45,334)	(61,231)	(6,305)	(6,049)	(14,189)	(152,091)
6	Correction Amount (Line 5 - Line 1)	6,883	24,282	34,196	1,687	1,583	8,769	77,401

**Adjustments to Staff ADIT to True Up to Actual vs. Pro Forma Additions  
Total to date Jan 2009-Feb 2010**

<u>Line #</u>	<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)
7	ADIT (4)	(497)	4,400	(11,211)	(3,358)	(1,411)	(4,582)	(16,658)
8	% Pro Forma / Actual Gross Additions (5)	80.15%	76.36%	71.59%	78.89%	79.25%	61.80%	73.14%
9	Staff corrected ADIT	(398)	3,360	(8,026)	(2,649)	(1,118)	(2,832)	(11,663)
10	Correction Amount (Line 9 - Line 7)	99	(1,040)	3,185	709	293	1,750	4,995

11 (1) Ameren Exhibit 7.2RH Line 22

12 (2) Ameren Exhibit 7.2RH Line 30 - Electric Distribution or Gas Jurisdictional Amount

13 (3) Ameren Exhibit 11.2 page 2, Line 10

14 (4) ICC Staff Exhibit 1.0RH, Sch 1.07RH CILCO-E, Sch 1.07RH CIPS-E, Sch 1.07RH IP-E, Sch 1.07RH CILCO-G, Sch 1.07RH CIPS-G, Sch 1.07RH IP-G

15 (5) Ameren Exhibit 11.2 page 2, Line 10

**AIU Analysis of Pro Forma Gross Plant Additions**  
**Calculation of Pro Forma Gross Additions to Actual Expenditures for 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	Pro forma gross plant additions (1)	35,627	69,269	107,267	19,189	13,254	33,424	<b>278,030</b>
2	Actual Expend on Pro Forma Projects (1)	27,758	66,589	96,879	17,260	11,932	32,155	<b>252,574</b>
3	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>
4	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>
5	New Business (2)	6,018	10,216	17,820	4,534	3,093	12,953	<b>54,634</b>
6	Total Actual Expend Gross Plant Additions (Line 4 + Line 5)	<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>
7	Electric Transmission (3), (4)	5,074	4,778	48,495	-	-	-	<b>58,347</b>
8	Total Actual Expend Gross Plant Add with Trans (Ln 6+Ln 7)	<u>49,522</u>	<u>95,491</u>	<u>198,333</u>	<u>24,323</u>	<u>16,723</u>	<u>54,080</u>	<b>438,473</b>
9	Total Gross Plant Add not in Pro Forma (Ln 8 -Ln 1)	13,895	26,222	91,066	5,134	3,469	20,656	<b>160,443</b>
<b>% Gross Adds in Pro Forma/ Actual expenditures for gross additions</b>								
10	Line 1 divided by Line 6	<b>80.15%</b>	<b>76.36%</b>	<b>71.59%</b>	<b>78.89%</b>	<b>79.25%</b>	<b>61.80%</b>	<b>73.14%</b>
<b>% Gross Adds in Pro Forma/ Actual expenditures for gross additions including Transmission</b>								
11	Line 1 divided by Line 8	<b>71.94%</b>	<b>72.54%</b>	<b>54.08%</b>	<b>78.89%</b>	<b>79.25%</b>	<b>61.80%</b>	<b>63.41%</b>
12	(1) ICC Staff Exhibit 1.0RH, Attachment A, pages 3, 5, 9, 11, 16, 18, 22, 23, 28, 29, 39, 41							
13	(2) ICC Staff Exhibit 1.0RH, page 30, lines 605 - 614; AIU response to AG/CUB Data Request 3.02							
14	(3) AIU Response to Staff DR TEE 21.21 CILCO Attach 1, TEE 21.21 CIP Attach 2, TEE 21.21 IP Attach 3							
15	(4) AIU pro forma additions excluded electric transmission projects in their entirety including the portion properly assigned to electric distribution.							