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ORIGINAL

**OFFICIAL FILE**  
**ILLINOIS COMMERCE COMMISSION**

August 23, 2010

VIA UNITED PARCEL SERVICE

Ms. Elizabeth Rolando  
Chief Clerk  
Illinois Commerce Commission  
527 East Capital Avenue  
Springfield, Illinois 62701

07-0585 -  
07-0590 (cons.)  
Report

Dear Ms. Rolando:

Section 5-104(c) of the Illinois Public Utilities Act provides as follows:

(c) An electric public utility may from time to time alter the annual rates of depreciation, which for purposes of this subsection (c) and subsection (d) shall include amortization that it applies to its several classes of assets so long as the rates are consistent with generally accepted accounting principles. The electric public utility shall file a statement with the Commission which shall set forth the new rates of depreciation and which shall contain a certification by an independent certified public accountant that the new rates of depreciation are consistent with generally accepted accounting principles. Upon the filing of such statement, the new rates of depreciation shall be deemed to be approved by the Commission as the rates of depreciation to be applied thereafter by the public utility as though an order had been entered pursuant to subsection (b).

In accordance with the above, attached hereto as Attachment A is the statement setting forth the new rates of depreciation for electric plant that will go into effect on January 1, 2011. In further support for this filing is a certification as Attachment B from the independent certified public accountant, PricewaterhouseCoopers, stating that the new depreciation rates are in accordance with generally accepted accounting principles.

Sincerely,



Craig D. Nelson  
Senior Vice President  
Regulatory Affairs and Finance

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CHIEF CLERK'S OFFICE  
ILLINOIS  
COMMERCE COMMISSION

CDN/emd

Enclosures

cc: Service List  
Legal / Corp File

2009 Form 21 - Ameren CILCO, Ameren CIPS + Ameren IA  
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**Ameren Illinois Company**  
**Weighted Average Combined Electric Depreciation Rates**  
**Docket No. 07-0585-07-0590 (Cons.) Depreciation Study Ameren Ex. 4.1E pp. 55-60**

<b>FUNCTION</b>	<b>COMPANY</b>	<b>ACCOUNT #</b>	<b>PLANT IN SERVICE</b>	<b>CURRENT RATES</b>	<b>DEPRECIATION</b>
Production	IP	341	20,219	2.20%	446
	IP	344	622,429	2.21%	13,731
	IP	345	389,274	3.30%	12,828
Transmission	CILCO	350	4,380,418	1.54%	67,513
	CIPS	350	20,123,782	1.73%	347,424
			24,504,200	1.69%	414,937
	CILCO	352	5,355,778	1.84%	98,657
	CIPS	352	2,738,724	3.31%	90,624
	IP	352	4,266,438	1.82%	77,482
			12,360,940	2.16%	266,763
	CILCO	353	43,542,458	1.60%	694,821
	CIPS	353	135,430,095	2.10%	2,842,742
	IP	353	109,770,497	1.74%	1,910,250
			288,743,050	1.89%	5,447,813
	CILCO	354	16,756,197	1.16%	194,097
	CIPS	354	26,779,743	0.85%	226,909
	IP	354	15,056,024	2.23%	336,444
			58,591,964	1.29%	757,450
	CILCO	355	10,000,521	1.69%	169,236
	CIPS	355	63,266,635	2.51%	1,587,097
	IP	355	75,097,070	2.68%	2,010,942
			148,364,226	2.54%	3,767,275
	CILCO	356	17,908,505	2.48%	443,593
CIPS	356	88,841,307	1.31%	1,163,082	
IP	356	80,400,322	1.84%	1,481,619	
		187,150,134	1.65%	3,088,294	
	CILCO	357	234,658	1.63%	3,824
	CILCO	358	713,442	2.90%	20,674
	CILCO	359	29,192	1.12%	326
Distribution	CIPS	360	9,238,449	1.85%	170,497
	CILCO	361	7,190,400	2.37%	170,361
	CIPS	361	3,406,612	1.18%	40,058
	IP	361	12,754,199	1.95%	248,812
			23,351,211	1.97%	459,231
	CILCO	362	101,807,465	1.87%	1,906,165
	CIPS	362	186,414,354	1.48%	2,752,005

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<b>FUNCTION</b>	<b>COMPANY</b>	<b>ACCOUNT #</b>	<b>PLANT IN SERVICE</b>	<b>CURRENT RATES</b>	<b>DEPRECIATION</b>
	IP	362	279,620,947	2.24%	6,255,835
			567,842,766	1.92%	10,914,005
	CILCO	364	150,005,538	2.84%	4,255,396
	CIPS	364	263,343,394	5.62%	14,787,357
	IP	364	436,586,655	3.77%	16,447,735
			849,935,587	4.18%	35,490,488
	CILCO	365	133,790,520	2.72%	3,639,178
	CIPS	365	266,633,478	4.31%	11,487,337
	IP	365	375,533,645	3.12%	11,712,225
			775,957,643	3.46%	26,838,740
	CILCO	366	57,181,853	1.91%	1,091,359
	CIPS	366	6,055,812	2.58%	156,107
	IP	366	22,728,162	2.31%	525,830
			85,965,827	2.06%	1,773,296
	CILCO	367	128,030,933	2.28%	2,915,518
	CIPS	367	134,830,947	2.57%	3,468,693
	IP	367	186,737,170	2.86%	5,331,948
			449,599,050	2.61%	11,716,159
	CILCO	368	79,963,971	3.17%	2,538,466
	CIPS	368	145,366,501	2.24%	3,262,812
	IP	368	260,461,633	2.35%	6,133,512
			485,792,105	2.46%	11,934,790
	CILCO	369	52,886,957	3.60%	1,902,042
	CIPS	369	73,376,426	7.32%	5,372,809
	IP	369	163,780,086	4.60%	7,532,984
			290,043,469	5.11%	14,807,835
	CILCO	370	23,448,836	3.45%	808,902
	CIPS	370	42,606,145	3.99%	1,700,044
	IP	370	61,251,635	2.96%	1,814,511
			127,306,616	3.40%	4,323,457
	CIPS	371	118,896	20.76%	24,681
	CILCO	373	11,653,432	3.26%	380,060
	CIPS	373	41,676,116	6.57%	2,739,605
	IP	373	127,908,977	3.66%	4,686,819
			181,238,525	4.31%	7,806,484
General Plant	CILCO	390	21,768,932	1.48%	322,055
	CIPS	390	32,707,114	1.41%	462,027
	IP	390	76,280,608	1.68%	1,280,922
			130,756,654	1.58%	2,065,004

Ameren Illinois Company  
Weighted Average Combined Electric Depreciation Rates  
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FUNCTION	COMPANY	ACCOUNT #	PLANT IN SERVICE	CURRENT RATES	DEPRECIATION	
	CILCO	391-000	2,010,434	6.67%	134,096	
	CIPS	391-000	4,747,861	5.71%	270,928	
	IP	391-000	16,927,446	5.00%	847,099	
			<u>23,685,741</u>	5.29%	1,252,123	Office Furniture
	CILCO	391-001	30,294	20.00%	6,059	
	IP	391-001	3,347,146	4.48%	149,918	
			<u>3,377,440</u>	4.62%	155,977	Mainframe
	CILCO	391-002	4,491,120	6.69%	300,579	
	CIPS	391-002	4,146,456	18.91%	784,276	
	IP	391-002	36,216,020	9.77%	3,540,025	
			<u>44,853,596</u>	10.31%	4,624,880	PC
	CIPS	391-003	3,394,463	8.72%	295,882	
	IP	391-003	104,602	10.37%	10,844	
			<u>3,499,065</u>	8.77%	306,726	Office Equipment
	CILCO	392	14,058,860	7.27%	1,022,360	
	CIPS	392	39,202,944	3.14%	1,232,856	
	IP	392	38,158,847	7.02%	2,679,299	
			<u>91,420,651</u>	5.40%	4,934,515	
	CILCO	393	194,270	5.00%	9,713	
	CIPS	393	1,620,084	9.31%	150,784	
	IP	393	1,594,711	4.62%	73,624	
			<u>3,409,065</u>	6.87%	234,121	
	CILCO	394	3,466,121	4.60%	159,561	
	CIPS	394	3,980,691	8.38%	333,515	
	IP	394	10,005,349	5.15%	515,046	
			<u>17,452,161</u>	5.78%	1,008,122	
	CILCO	395	519,087	5.00%	25,954	
	CIPS	395	4,316,077	10.69%	461,487	
	IP	395	4,515,683	5.33%	240,595	
			<u>9,350,847</u>	7.79%	728,036	
	CILCO	396	990,933	9.00%	89,184	
	CIPS	396	5,576,467	2.22%	123,559	
	IP	396	1,615,301	7.17%	115,834	
			<u>8,182,701</u>	4.02%	328,577	
	CILCO	397	2,555,376	6.67%	170,444	
	CIPS	397	25,218,670	6.55%	1,651,540	
	IP	397	52,434,249	7.19%	3,769,931	
			<u>80,208,295</u>	6.97%	5,591,915	
	CILCO	398	16,009	5.00%	800	
	CIPS	398	15,434	6.18%	954	

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<b>FUNCTION</b>	<b>COMPANY</b>	<b>ACCOUNT #</b>	<b>PLANT IN SERVICE</b>	<b>CURRENT RATES</b>	<b>DEPRECIATION</b>
	IP	398	2,152,711	5.39%	115,931
			2,184,154	5.39%	117,685

Accounts Not Studied in Docket No 07-0585 (Cons.) Depreciation Study

CIPS	301	51,069
IP	303	32,987,252
IP	350	15,016,430
CIPS	359	62,248
CILCO	360	3,009,076
IP	360	15,543,958
CIPS	374	142,247
CILCO	389	841,077
CIPS	389	2,319,667
IP	389	3,047,295
	399	225,378
	399	182,036
	399	95,352
		73,523,085
CILCO not studied		4,075,531
CIPS not studied		2,757,267
IP not studied		66,690,287
		73,523,085

**Reconciliation**

	<b><u>Sum Above</u></b>	<b><u>Sum Above</u></b>
CILCO	899,058,041	23,540,993
CIPS	1,637,930,944	57,987,691
IP	<u>2,523,028,342</u>	<u>79,873,021</u>
Total	5,060,017,327	161,401,705
	<b><u>Depr Study</u></b>	<b><u>Depr Study</u></b>
CILCO	899,058,040	23,540,993
CIPS	1,637,930,943	57,987,690
IP	<u>2,523,028,343</u>	<u>79,873,020</u>
Total	5,060,017,326	161,401,703



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### Report of Independent Accountants

To the Board of Directors of  
Ameren Corporation

We have examined the assertion of Central Illinois Light Company, Illinois Power Company, and Central Illinois Public Service Company (all wholly-owned subsidiaries of Ameren Corporation and collectively, the Ameren Illinois Company) management that the depreciation rates to be applied to the Ameren Illinois Company electric utility assets, as described in a letter from Ronald Stafford dated August 5, 2010 which discusses the change in depreciation rates, reflect the estimated useful lives of those assets and are therefore consistent with accounting principles generally accepted in the United States of America. Ameren Illinois Company management is responsible for the assertion. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included performing such procedures as we considered necessary in the circumstances. We believe that our procedures provide a reasonable basis for our opinion.

In our opinion, the assertion of Ameren Illinois Company management that the depreciation rates to be applied to Ameren Illinois Company's electric utility assets reflect the estimated useful lives of those assets and are therefore consistent with accounting principles generally accepted in the United States of America is fairly stated, in all material respects.

This report is intended solely for the information and use of the Ameren Illinois Company and the Illinois Commerce Commission and is not intended to be and should not be used by anyone other than these specified parties.

*PricewaterhouseCoopers LLP*

St. Louis, Missouri  
August 10, 2010