

AmerenIP - Electric
Statement of Operating Income with Adjustments
For the Test Year Ending 12/31/2008
(In Thousands)

Line No.	Description	Company Pro Forma Jurisdictional Operating Income (Commission Order May 6, 2010)	Adjustments (Appendix C on Rehearing, p. 2)	Pro Forma Present (Cols. b+c)	Adjustment To Approved Increase	Operating Statement per Order on Rehearing (Cols.d+e)
	(a)	(b)	(c)	(d)	(e)	(f)
1	Electric Operating Revenues	\$ 433,792	\$ 18	\$ 433,810	\$ 12,834	\$ 446,644
2	Other Revenues	18,493	-	18,493	-	18,493
3	Total Operating Revenue	452,285	18	452,303	12,834	465,137
4	Uncollectible Accounts	4,687	-	4,687	133	4,820
5	Distribution Expenses	104,260	-	104,260	-	104,260
6	Customer Accounts Expense	23,837	-	23,837	-	23,837
7	Admin & General Expense	79,041	5,852	84,893	-	84,893
8	Depreciation & Amort Expense	78,393	-	78,393	-	78,393
9	Taxes Other Than Income	5,580	-	5,580	-	5,580
10	-	-	-	-	-	-
11	-	-	-	-	-	-
12	-	-	-	-	-	-
13	-	-	-	-	-	-
14	-	-	-	-	-	-
15	Total Operating Expense					
16	Before Income Taxes	295,798	5,852	301,650	133	301,783
17	State Income Tax	7,216	(611)	6,605	927	7,532
18	Federal Income Tax	32,083	(2,713)	29,370	4,121	33,491
19		-	-	-	-	-
20	Total Operating Expenses	335,097	2,528	337,625	5,181	342,806
21	NET OPERATING INCOME	\$ 117,188	\$ (2,510)	\$ 114,678	\$ 7,653	\$ 122,331
22	Rate Base (Appendix C on Rehearing, page 4, Column (d))					\$ 1,363,785
23	Overall Rate of Return per Order					8.97%
24	Revenue Change (Col. (f) Line 3 minus Col. (d), Line 3)					\$ 12,834
25	Percentage Revenue Change (Col. (f), Line 24 divided by Col. (d), Line 3)					2.84%

AmerenIP - Electric
Adjustments to Operating Income
For the Test Year Ending 12/31/2008
(In Thousands)

Line No.	Description	Interest Synchronization (Per Order on Rehearing)	Technical Correction Scrivenors Error (Appendix C on Rehearing, p. 10)	Employee Benefits Exp. (1)	Production Retiree Expense (1)	Employee Benefits Exp. (1)	Production Retiree Expense (1)	(Source)	Total Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(i)	(k)
1	Electric Operating Revenues	\$ -	\$ 18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18
2	Other Revenues	-	-	-	-	-	-	-	-
3	Total Operating Revenue	-	18	-	-	-	-	-	18
4	Uncollectible Accounts	-	-	-	-	-	-	-	-
5	Distribution Expenses	-	-	-	-	-	-	-	-
6	Customer Accounts Expense	-	-	-	-	-	-	-	-
7	Admin & General Expense	-	-	4,256	(393)	1,590	399	-	5,852
8	Depreciation & Amort Expense	-	-	-	-	-	-	-	-
9	Taxes Other Than Income	-	-	-	-	-	-	-	-
10		-	-	-	-	-	-	-	-
11		-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-
13		-	-	-	-	-	-	-	-
14		-	-	-	-	-	-	-	-
15	Total Operating Expense								
16	Before Income Taxes	-	-	4,256	(393)	1,590	399	-	5,852
17	State Income Tax	(185)	1	(311)	29	(116)	(29)	-	(611)
18	Federal Income Tax	(821)	6	(1,381)	128	(516)	(129)	-	(2,713)
19		-	-	-	-	-	-	-	-
20	Total Operating Expenses	(1,006)	7	2,564	(236)	958	241	-	2,528
21	NET OPERATING INCOME	\$ 1,006	\$ 11	\$ (2,564)	\$ 236	\$ (958)	\$ (241)	\$ -	\$ (2,510)

(1) AIU Response to ALJ Post-Record Data Request Dated August 18, 2010

AmerenIP - Electric
Rate Base
For the Test Year Ending 12/31/2008
(In Thousands)

Line No.	Description	Company Pro Forma Jurisdictional Rate Base (Commission Order May 6, 2010)	Adjustments (Appendix C on Rehearing, p. 4)	Rate Base per Order on Rehearing (Col. b+c)
	(a)	(b)	(c)	(d)
1	Gross Plant in Service	\$ 2,392,992	\$ -	\$ 2,392,992
2	Accumulated Depreciation	(843,356)	12,485	(830,871)
3		-	-	-
4	Net Plant	1,549,636	12,485	1,562,121
5	Additions to Rate Base			
6	Cash Working Capital	(9,031)	6,243	(2,788)
7	Materials & Supplies Inventory	15,909	-	15,909
8	CWIP Not Subject to AFUDC	16	-	16
9		-	-	-
10		-	-	-
11		-	-	-
12		-	-	-
13		-	-	-
14		-	-	-
15		-	-	-
16	Deductions From Rate Base			
17	Customer Advances	(17,579)	-	(17,579)
18	Accumulated Deferred Income Taxes	(208,043)	38,609	(169,434)
19	Customer Deposits	(9,489)	-	(9,489)
20	Accrued OPEB Liability	(14,971)	-	(14,971)
21		-	-	-
22		-	-	-
23	Rate Base	<u>\$ 1,306,448</u>	<u>\$ 57,337</u>	<u>\$ 1,363,785</u>

AmerenIP - Electric
Adjustments to Rate Base
For the Test Year Ending 12/31/2008
(In Thousands)

Line No.	Description	Cash Working Capital (Appendix C on Rehearing, p. 6)	Technical Correction Accumulated Depreciation (Appendix C on Rehearing, p. 9)	Adjustment to Accumulated Depreciation (Appendix C on Rehearing, p. 5)	(Source)	(Source)	(Source)	(Source)	Total Rate Base Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(k)
1	Gross Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Accumulated Depreciation	-	(3,532)	16,017	-	-	-	-	12,485
3		-	-	-	-	-	-	-	-
4	Net Plant	-	(3,532)	16,017	-	-	-	-	12,485
5	Additions to Rate Base								-
6	Cash Working Capital	6,243	-	-	-	-	-	-	6,243
7	Materials & Supplies Inventory	-	-	-	-	-	-	-	-
8	CWIP Not Subject to AFUDC	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10		-	-	-	-	-	-	-	-
11		-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-
13		-	-	-	-	-	-	-	-
14		-	-	-	-	-	-	-	-
15		-	-	-	-	-	-	-	-
16	Deductions From Rate Base								-
17	Customer Advances	-	-	-	-	-	-	-	-
18	Accumulated Deferred Income Taxes	-	-	38,609	-	-	-	-	38,609
19	Customer Deposits	-	-	-	-	-	-	-	-
20	Deferred Federal Income Taxes	-	-	-	-	-	-	-	-
21	Deferred State Income Taxes	-	-	-	-	-	-	-	-
22		-	-	-	-	-	-	-	-
23	Rate Base	\$ 6,243	\$ (3,532)	\$ 54,626	\$ -	\$ -	\$ -	\$ -	\$ 57,337

AmerenIP - Electric
Adjustment to Accumulated Depreciation
For the Test Year Ending 12/31/2008
(In Thousands)

<u>Line</u>	<u>Description</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Accumulated Depreciation per Company	\$ (95,427)	Ameren Exhibit 7.2RH, line 22
2	Jurisdictional Allocator	89.63%	Ameren Exhibit 11.2 RH, page 1
3	Accumulated Depreciation per Order on Rehearing	\$ (85,531)	Line 1 times line 2
4	Accumulated Depreciation per Order	<u>(101,548)</u>	5/6/2010 Order Appendix G - Corrected, Page 3, line 4
5	Adjustment to Order on Rehearing	<u>\$ 16,017</u>	Line 3 minus line 4
6	ADIT per Order on Rehearing	\$ (11,211)	Ameren Exhibit 7.2RH, line 34
7	ADIT per Order	<u>(49,820)</u>	5/6/2010 Order Appendix G - Corrected, Page 3, line 28
8	Adjustment to Order on Rehearing	<u>\$ 38,609</u>	Line 6 minus line 7

AmerenIP - Electric
Adjustment to Cash Working Capital
For the Test Year Ending 12/31/2008
(In Thousands)

<u>Line</u>	<u>Item</u> (a)	<u>Amount</u> (b)	<u>Lag (Lead)</u> (c)	<u>CWC Factor</u> (d) (c/365)	<u>CWC Requirement</u> (e) (b*d)	<u>Source</u> (f)
1	Revenues	\$ 319,735	46.550	0.12753	\$ 40,777	App. C on Rehearing, p. 7, column b, line 7
2	Pass-through Taxes	6,965	0.000	0.00000	-	Per Order on Rehearing
3	Total Receipts	<u>\$ 326,700</u>				Line 1 + Line 2
4	Employee Benefits	\$ 27,188	(17.570)	(0.04814)	(1,309)	App. C on Rehearing, p. 8, Column b, Line 16
5	Payroll	62,632	(12.920)	(0.03540)	(2,217)	App. C on Rehearing, p. 8, Column b, Line 5
6	Purchased Power	-	(18.146)	(0.04971)	-	Per Order on Rehearing
7	Other Operations and Maintenance	123,170	(51.070)	(0.13992)	(17,234)	App. C on Rehearing, p. 7, Column b, Line 17
8	FICA	3,123	(14.740)	(0.04038)	(126)	App. C on Rehearing, p. 8, Column b, Line 11
9	Federal Unemployment Tax	21	(76.380)	(0.20926)	(4)	Company Schedule C-18, Column J, Line 3
10	State Unemployment Tax	30	(76.380)	(0.20926)	(6)	Company Schedule C-18, Column J, Line 7
11	Electricity Distribution Tax	21,889	(30.130)	(0.08255)	(1,807)	Per Order on Rehearing
12	Federal Excise Tax	1	(30.420)	(0.08334)	-	Per Order on Rehearing
13	Energy Assistance Tax	6,964	(27.530)	(0.07542)	(525)	Per Order on Rehearing
14	Corporation Franchise Tax	860	(191.530)	(0.52474)	(451)	Company Schedule C-18, Column J, Line 8
15	Gross Receipts/Municipal Utility Tax	-	(45.630)	(0.12501)	-	Company Schedule C-18, Column J: Line 11 + Line 15
16	Property/Real Estate Tax	1,544	(392.700)	(1.07589)	(1,661)	Company Schedule C-18, Column J, Line 13
17	Interest Expense	58,053	(91.250)	(0.25000)	(14,513)	Per Order on Rehearing
18	Bank Facility Fees	2,090	97.650	0.26753	559	Staff Initial Brief, Appendix C Corrected, Page 5, Column d, line 23 times Bank Facility Fees Weighted Component Sched. 19.01
19	Federal Income Tax	33,491	(38.000)	(0.10411)	(3,487)	App. C on Rehearing, p. 1, Column f, Line 18
20	State Income Tax	7,532	(38.000)	(0.10411)	(784)	App. C on Rehearing, p. 1, Column f, Line 17
21	Total Outlays	<u>\$ 348,588</u>				Sum of Lines 4 through 20
22	Cash Working Capital per Order on Rehearing				<u>\$ (2,788)</u>	Sum of Lines 1 through 20
23	Cash Working Capital per May 6, 2010 Order				(9,031)	Per May 6, 2010 Order
24	Difference -- Adjustment per Order on Rehearing				<u>\$ 6,243</u>	Line 22 less Line 23

AmerenIP - Electric
Adjustment to Cash Working Capital
For the Test Year Ending 12/31/2008
(In Thousands)

<u>Line</u>	(a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Total Operating Revenues	\$ 465,137	App. C on Rehearing, p. 1, Column f, Line 3
2	Purchased Power	-	
3	Uncollectible Accounts	(4,820)	App. C on Rehearing, p. 1, Column f, Line 4
4	Depreciation & Amortization	(78,393)	App. C on Rehearing, p. 1, Column f, Line 8
5	Return on Equity	(62,189)	Line 10 below
6		-	
7	Total Revenues for CWC calculation	<u>\$ 319,735</u>	Sum of Lines 1 through 6
8	Total Rate Base	\$ 1,363,785	App. C on Rehearing, p. 3, Column d, Line 23
9	Weighted Cost of Capital	4.56%	Per Order on Rehearing
10	Return on Equity	<u>\$ 62,189</u>	Line 8 times Line 9
11	Operating Expense Before Income Taxes	\$ 301,783	App. C on Rehearing, p. 1, Column f, Line 16
12	Employee Benefits Expense	(27,188)	App. C on Rehearing, p. 8, Column b, Line 16
13	Payroll Expense	(62,632)	App. C on Rehearing, p. 8, Column b, Line 5
14	Uncollectible Accounts	(4,820)	App. C on Rehearing, p. 1, Column f, Line 4
15	Depreciation & Amortization	(78,393)	App. C on Rehearing, p. 1, Column f, Line 8
16	Taxes Other Than Income	(5,580)	App. C on Rehearing, p. 1, Column f, Line 9
17	Other Operations & Maintenance for CWC Calculation	<u>\$ 123,170</u>	Sum of Lines 11 through 16

AmerenIP - Electric
Adjustment to Cash Working Capital
For the Test Year Ending 12/31/2008
(In Thousands)

<u>Line</u>	<u>Description</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Direct Payroll per Order	\$ 62,632	Per May 6, 2010 Order
2			
3			
4			
5	Direct Payroll per Order	<u>\$ 62,632</u>	Sum of Lines 1 through 4
6	FICA tax per Order	\$ 3,123	Per May 6, 2010 Order
7			
8			
9			
10			
11	FICA tax per Order	<u>\$ 3,123</u>	Sum of Lines 6 through 10
12	Employee Benefits per Order	\$ 21,336	Per May 6, 2010 Order
13	Employee Benefits Adjustments per Order on Rehearing	5,846	App. C, p. 2, cols. (d) + (f)
14	Production Retiree Adjustments per Order on Rehearing	6	App. C, p. 2, cols. (e) + (g)
15			
16	Employee Benefits per Order on Rehearing	<u>\$ 27,188</u>	Sum of Lines 12 through 15

AmerenIP - Electric
Technical Correction to Accumulated Depreciation
For the Test Year Ending 12/31/2008
(In Thousands)

<u>Line</u>	<u>Description</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Adjustment per Order on Rehearing	\$ (1,766)	Transcript 12/17/2009, page 797 - 799
2	Adjustment per Order	<u>1,766</u>	5/6/2010 Order Appendix C - Corrected, Page 6, column (d), line 2
3	Correction to Order on Rehearing	<u>\$ (3,532)</u>	Line 1 minus line 2

AmerenIP - Electric
Technical Correction for Scrivenors Error
For the Test Year Ending 12/31/2008
(In Thousands)

<u>Line</u>	<u>Description</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Adjustment per Order on Rehearing	\$ (25,057)	
2	Adjustment per Order	<u>(25,075)</u>	5/6/2010 Order Appendix C - Corrected, Page 3, column (g), line 1
3	Correction to Order on Rehearing	<u>\$ 18</u>	Line 1 minus line 2