

DIRECT TESTIMONY

of

ROCHELLE PHIPPS

Senior Financial Analyst
Finance Department
Financial Analysis Division
Illinois Commerce Commission

Central Illinois Light Company d/b/a AmerenCILCO,
Central Illinois Public Service Company d/b/a AmerenCIPS and
Illinois Power Company d/b/a AmerenIP

Petition for an Accounting Order

Docket No. 10-0517

October 14, 2010

1 **1. Q. Please state your name and business address.**

2 A. My name is Rochelle Phipps. My business address is 527 East Capitol
3 Avenue, Springfield, Illinois 62701.

4 **2. Q. By whom are you employed and in what capacity?**

5 A. I am currently employed as a Senior Financial Analyst in the Finance
6 Department of the Financial Analysis Division of the Illinois Commerce
7 Commission (“Commission”).

8 **3. Q. Please describe your qualifications and background.**

9 A. I received a Bachelor of Arts degree in Finance from Illinois College,
10 Jacksonville, Illinois. I received a Master of Business Administration
11 degree from the University of Illinois at Springfield. I have been employed
12 by the Commission since June 2000.

13 **4. Q. What is the purpose of your testimony in this proceeding?**

14 A. Central Illinois Light Company d/b/a AmerenCILCO, Central Illinois Public
15 Service Company d/b/a AmerenCIPS and Illinois Power Company d/b/a
16 AmerenIP merged on October 1, 2010, with AmerenCIPS as the surviving
17 legal entity. The name of the post-merger company is Ameren Illinois
18 Company d/b/a Ameren Illinois (“AIC”, “Ameren” or “Company”). (Ameren
19 Illinois Company, Form 8-K, October 1, 2010.) In the instant docket,
20 Ameren seeks Commission approval of proposals for retaining and

21 maintaining legacy utility data and filing future rate cases. I will present
22 my recommendation regarding the Company's proposal for submitting
23 certain utility rate of return legacy data in future rate case filings.

24 **5. Q. Please summarize your conclusions and recommendations.**

25 A. I do not object to the Company's proposal to submit a single combined
26 capital structure in future rate cases. Therefore, I recommend that the
27 Commission grant the relief requested in the Company's petition provided
28 the Commission requires the Company to (1) identify the original issuer of
29 all legacy securities in future rate case filings in the same format as
30 Attachment 2.01 and (2) report balance sheet impacts of purchase
31 accounting relating to AmerenCILCO and AmerenIP in the same format as
32 Attachment 2.02.

33 **6. Q. Please define "legacy securities."**

34 A. Legacy securities refers to all (1) outstanding indebtedness and preferred
35 stock that AmerenCILCO, AmerenCIPS and AmerenIP issued before the
36 merger and (2) reacquired indebtedness and preferred stock with
37 unamortized losses or gains.

38 **7. Q. Please explain why Ameren should identify the original issuer of**
39 **legacy securities.**

40 A. Ameren should identify the original issuer of the legacy securities because
41 that information will simplify the processes of (1) verifying costs associated
42 with legacy securities; and (2) carrying forward to future rate cases those
43 adjustments to debt and preferred stock the Commission adopted in prior
44 rate cases.

45 **8. Q. Please describe the Company's proposal for submitting information**
46 **regarding legacy securities in future rate cases.**

47 A. The Company proposes the following:

48 ...within the D Schedule filing requirements [of Ill. Adm. Code 285, or "Part
49 285"], Long-Term Debt and Preferred Stock applicable to pre-merger
50 AmerenCILCO, AmerenCIPS and AmerenIP will be identified and shown
51 separately on Part 285, Subpart 4030 Schedule D-3: Embedded Cost of
52 Long-Term Debt, including Notes and Part 285, Subpart 4040: Embedded
53 Cost of Preferred Stock.

54 (Ameren Ex. 2.0, pp. 6-7.)

55 **9. Q. Has the Company provided an example of the schedules AIC intends**
56 **to provide for Ill. Adm. Codes 285.4030 Schedule D-3 and 285.4040**
57 **Schedule D-4?**

58 A. Yes. In response to ICC Staff data request ("DR") RP 1.01, which is
59 provided as Attachment 2.01 to this testimony, the Company provided an
60 example of how AIC will identify information relating to legacy securities in
61 future rate cases.

62 **10. Q. Do you have any objections to the Company's examples of rate case**
63 **schedules required by III. Adm. Codes 285.4030 and 285.4040?**

64 A. No. I recommend the Commission require AIC to submit information
65 regarding legacy securities in the same format provided in Attachment
66 2.01 in future rate cases.

67 **11. Q. Please describe the Company's proposal for submitting information**
68 **regarding balance sheet impacts of purchase accounting relating to**
69 **AmerenCILCO and AmerenIP.**

70 A. The Company proposes the following:

71 ...to effectuate the AIC merger, the portion of goodwill resulting from the
72 dissolution of CILCORP, attributed to AmerenCILCO's electric and gas
73 transmission and distribution business will be pushed down to the AIC
74 effective October 1, 2010. Thus, for both AmerenCILCO and AmerenIP
75 [as required in Docket No. 04-0294], purchase accounting activity will be
76 tracked separately to allow for separate reporting of the balance sheet
77 impacts of purchase accounting to the Commission Staff on an annual
78 basis, and also to allow for the exclusion of all purchase accounting
79 impacts in the determination of revenue requirements for future AIC rate
80 cases.

81 (Ameren Ex. 2.0, pp. 5-6.)

82 **12. Q. Has the Company provided an example of the documentation AIC**
83 **will provide Staff annually that will allow for the exclusion of all**
84 **purchase accounting impacts in the determination of revenue**
85 **requirements for future rate cases?**

86 A. Yes. The Company provided an example of such documentation in
87 response to ICC Staff DR RP 1.02.

88 **13. Q. Do you have any objections to the Company's examples of rate case**
89 **schedules required by III. Adm. Codes 285.4030 and 285.4040?**

90 A. Yes. In response to ICC Staff DR RP 1.02, the Company did not identify
91 the ratemaking adjustments required to remove purchase accounting
92 impacts to the balance sheet. Therefore, I recommend the Commission
93 require AIC to submit information regarding ratemaking adjustments to the
94 AIC balance sheet due to purchase accounting adjustments in same
95 format as Attachment 2.02 in future rate cases, which is the Company's
96 response to ICC Staff DR RP 8.05, provided in the Company's most
97 recent rate proceeding, Docket Nos. 09-0306 through 09-0311 (Cons.). In
98 contrast to the documentation the Company provided in the instant case,
99 Attachment 2.02 identifies ratemaking adjustments.

100 **14. Q. Does this question end your prepared direct testimony?**

101 A. Yes, it does.

**The Ameren Illinois Utilities'
Response to ICC Staff Data Requests
Docket Nos. 10-0517**

Petition seeking permission for AIC to retain in both a combined and individual legacy utility basis for the fourth quarter 2010 and thereafter, the data described in the Petition (para. 5); collect and manage the legacy utility data identified in paragraph 6 for the EAC, GEA , TAR, HMAc and PGA riders in the manner described therein; and file its next rate case in the manner provided for the Petition (para. 7)

Response Date: 9/13/2010

RP 1.01

Referring to Ameren Exhibit 2.0, pages 6-7, lines 138-144, please provide examples of the schedules AIC will provide for Part 285, Subpart 4030 Schedule D-3 and Part 285, Subpart 4040 Schedule D-4 (the Embedded Cost of Long-Term Debt and Embedded Cost of Preferred Stock, respectively). Please show how the original issuing utility will be identified for individual debt issues.

RESPONSE

Prepared By: Ronald D. Stafford
Title: Managing Supervisor Regulatory Accounting
Phone Number: 314-206-0584

Please see attached examples of the schedules AIC intend to provide for Part 285, Subpart 4030 Schedule D-3 and Part 285, Subpart 4040 Schedule D-4. The attached Response to RP 1.01 Attach 1 presents data for D-3 Embedded Cost of Long-Term Debt and the attached Response to RP 1.01 Attach 2 presents data for Embedded Cost of Preferred Stock based on information presented in the AIUs most recent rate case Docket Nos. 09-0306 – 09-0311 (Cons.). Each attachment identifies debt and preferred stock by original issuing utility and demonstrates how this data will be combined into an AIC format.

AMEREN ILLINOIS COMPANY
 Embedded Cost of Long-Term Debt

At _____

SERIES C1	COUPON C2	ISSUED C3	MATURITY C4	PRINCIPAL C5	FACE AMOUNT OUTSTANDING C6	UNAMORTIZED BALANCES			CARRYING VALUE C10	ANNUALIZED COUPON INT. C11	ANNUALIZED AMORTIZATION			ANNUALIZED INT. EXP. C15	EMBEDDED COST C16
						DISC/(PREM) C7	ISSUE EXP. C8	LOSS C9			DISC/(PREM) C12	ISSUE EXP C13	LOSS C14		
Issue 1															
Issue 1															
Issue 3															
Issue 4															
Issue 5															
Issue 6															
AIC LONG-TERM DEBT					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AmerenCIPS LONG-TERM DEBT					\$405,100,000	\$899,982	\$2,180,250	\$4,975,941	\$397,043,827	\$26,097,500	\$152,772	\$205,308	\$384,504	\$26,840,084	
AmerenCILCO LONG-TERM DEBT					\$279,000,000	\$353,397	\$2,359,812	\$4,794,427	\$271,492,364	\$21,424,500	\$27,948	\$348,468	\$356,292	\$22,157,208	
AmerenIP LONG-TERM DEBT					\$1,400,070,000	\$11,652,511	\$12,566,420	\$21,989,824	\$1,353,861,245	\$105,493,125	\$1,073,227	\$1,258,679	\$1,671,204	\$109,496,234	
TOTAL AIC LONG-TERM DEBT					\$2,084,170,000	\$12,905,890	\$17,106,482	\$31,760,192	\$2,022,397,436	\$153,015,125	\$1,253,947	\$1,812,455	\$2,412,000	\$158,493,526	7.837%

AMERENCIPS
 Embedded Cost of Long-Term Debt

At December 31, 2008

SERIES C1	COUPON C2	ISSUED C3	MATURITY C4	PRINCIPAL C5	FACE AMOUNT OUTSTANDING C6	UNAMORTIZED BALANCES			CARRYING VALUE C10	ANNUALIZED COUPON INT. C11	ANNUALIZED AMORTIZATION			ANNUALIZED INT. EXP. C15	EMBEDDED COST C16
						DISC/(PREM) C7	ISSUE EXP. C8	LOSS C9			DISC/(PREM) C12	ISSUE EXP C13	LOSS C14		
First Mortgage Bonds, Series 97-2	7.610%	10-Jun-97	1-Jun-17	\$40,000,000	\$40,000,000		\$162,105	\$39,837,895	\$3,044,000			\$19,260	\$3,063,260		
Senior Secured Notes, Series AA	6.125%	22-Dec-98	15-Dec-28	\$60,000,000	\$60,000,000	\$269,592	\$383,356	\$59,347,052	\$3,675,000	\$13,536	\$19,248		\$3,707,784		
Senior Secured Notes, Series BB	6.625%	13-Jun-01	15-Jun-11	\$150,000,000	\$150,000,000	\$319,860	\$104,580	\$149,575,560	\$9,937,500	\$127,944	\$41,832		\$10,107,276		
Senior Secured Notes, Series CC	6.700%	14-Jun-06	15-Jun-36	\$61,500,000	\$61,500,000	\$310,530	\$563,970	\$60,625,500	\$4,120,500	\$11,292	\$20,508		\$4,152,300		
Pollution Control, Series 1993 C-1	5.950%	15-Aug-93	15-Aug-26	\$35,000,000	\$35,000,000		\$553,031	\$34,446,969	\$2,082,500		\$31,452		\$2,113,952		
Pollution Control, Series 1993 C-2	5.700%	15-Aug-93	15-Aug-26	\$25,000,000	\$7,500,000		\$50,880	\$7,449,120	\$427,500		\$2,880		\$430,380		
Pollution Control, Series 2000 A	5.500%	9-Mar-00	1-Mar-14	\$51,100,000	\$51,100,000		\$362,328	\$50,737,672	\$2,810,500		\$70,128		\$2,880,628		
Reacquired Issues:															
Pollution Control, Series 2004	Auction	19-Nov-04	1-Jul-25		-			\$889,416	(889,416)				\$53,904		
First Mortgage Bonds, Series U	13.625%	31-Mar-86	1-Jan-16		-			\$407,235	(407,235)				\$57,492		
First Mortgage Bonds, Series D	9.000%	31-Mar-90	1-Feb-14		-			\$107,136	(107,136)				\$20,736		
First Mortgage Bonds, Series A	variable	31-Mar-90	1-Apr-13		-			\$32,552	(32,552)				\$7,512		
First Mortgage Bonds, Series T	9.125%	31-May-92	1-May-22		-			\$834,624	(834,624)				\$62,208		
First Mortgage Bonds, Series W	8.500%	15-Dec-98	1-Apr-21		-			\$1,279,756	(1,279,756)				\$103,764		
Pollution Control, Series B	6.375%	1-Jan-93	1-May-28		-			\$246,048	(246,048)				\$12,672		
Pollution Control, Series C	6.750%	1-Jun-93	1-Jun-28		-			\$108,342	(108,342)				\$5,556		
Pollution Control, Series A	5.850%	1-Aug-93	1-Aug-26		-			\$86,708	(86,708)				\$4,908		
Pollution Control, Newton Project	6.625%	1-Aug-95	1-Aug-09		-			\$184	(184)				\$276		
Pollution Control, Series 1993A	6.375%	22-Dec-04	1-Jun-25		-			\$380,754	(380,754)				\$23,076		
Pollution Control, Series B-2	5.900%	20-Dec-04	1-May-28		-			\$341,578	(341,578)				\$17,592		
Pollution Control, Series C-2	5.700%	20-Dec-04	1-Aug-26		-			\$261,608	(261,608)				\$14,808		
AmerenCIPS LONG-TERM DEBT					\$405,100,000	\$899,982	\$2,180,250	\$4,975,941	\$397,043,827	\$26,097,500	\$152,772	\$205,308	\$384,504	\$26,840,084	

AMERENCILCO
 Embedded Cost of Long-Term Debt

At March 31, 2009

SERIES C1	COUPON C2	ISSUED C3	MATURITY C4	PRINCIPAL C5	FACE AMOUNT OUTSTANDING C6	UNAMORTIZED BALANCES			CARRYING VALUE C10	ANNUALIZED COUPON INT. (b) C11	ANNUALIZED AMORTIZATION			ANNUALIZED INT. EXP. C15	EMBEDDED COST C16
						DISC(PREM) C7	ISSUE EXP. C8	LOSS C9			DISC(PREM) C12	ISSUE EXP C13	LOSS C14		
Senior Secured Notes	6.200%	14-Jun-06	15-Jun-16	\$54,000,000	\$54,000,000	\$138,156	\$426,213		\$53,435,631	\$3,348,000	\$19,056	\$58,788		\$3,425,844	
Senior Secured Notes	6.700%	14-Jun-06	15-Jun-36	\$42,000,000	\$42,000,000	\$209,934	\$525,816		\$41,264,250	\$2,814,000	\$7,704	\$19,296		\$2,841,000	
Pollution Control, Series G	6.200%	1-Jul-92	1-Nov-12	\$1,000,000	\$1,000,000	\$1,032	\$13,932		\$985,036	\$62,000		\$288		\$66,176	
Senior Secured Notes	8.875%	9-Dec-08	15-Dec-13	\$150,000,000	\$150,000,000	\$4,275	\$1,202,415		\$148,793,310	\$13,312,500	\$900	\$253,140		\$13,566,540	
Pollution Control, Series H	5.900%	1-Aug-93	1-Aug-23	\$32,000,000	\$32,000,000		\$191,436		\$31,808,564	\$1,888,000		\$13,356		\$1,901,356	
Reacquired Issues:															
Pollution Control, Series 2004	variable	1-Apr-08			-				\$473,016	(473,016)				\$18,240	
First Mortgage Bonds	7.730%	19-May-95	19-May-25		-				\$737,418	(737,418)				\$64,968	
First Mortgage Bonds	9.625%	20-Feb-92	1-Jan-22		-				\$343,791	(343,791)				\$26,964	
First Mortgage Bonds	9.250%	2-Mar-92	1-Jan-22		-				\$332,622	(332,622)				\$26,088	
First Mortgage Bonds	9.250%	20-Feb-92	1-Jan-22		-				\$224,757	(224,757)				\$17,628	
Pollution Control, Series A	6.000%	1-Oct-92	1-Jan-10		-				\$234	(234)				\$312	
Pollution Control, Series C	11.375%	1-Sep-92	1-Jan-18		-				\$176,808	(176,808)				\$20,016	
Pollution Control, Series D	10.800%	2-Nov-92	1-Oct-12		-				\$9,417	(9,417)				\$2,628	
Pollution Control, Series B	6.125%	12-Sep-93	1-Jul-23		-				\$56,932	(56,932)				\$3,972	
Pollution Control, Series A	6.200%	1-Oct-93	1-Jul-23		-				\$49,192	(49,192)				\$3,432	
First Mortgage Bonds	8.200%	30-Apr-03	1-Jan-22		-				\$1,779,778	(1,779,778)				\$138,684	
First Mortgage Bonds	7.800%	30-Apr-03	1-Feb-23		-				\$322,978	(322,978)				\$23,208	
Pollution Control, Series E	6.500%	22-Dec-04	1-Sep-39		-				\$257,664	(257,664)				\$6,448	
Pollution Control, Series F	6.500%	22-Dec-04	1-Sep-26		-				\$29,820	(29,820)				\$1,704	
AmereCILCO LONG-TERM DEBT					\$279,000,000	\$353,397	\$2,359,812	\$4,794,427	\$271,492,364	\$21,424,500	\$27,948	\$348,468	\$356,292	\$22,157,208	

AMERENIP
 Embedded Cost of Long-Term Debt

At March 31, 2009

SERIES C1	COUPON C2	DATE ISSUED C3	MATURITY C4	PRINCIPAL C5	FACE AMOUNT OUTSTANDING C6	UNAMORTIZED BALANCES (b)			CARRYING VALUE C10	ANNUALIZED COUPON INT.(a) C11	ANNUALIZED AMORTIZATION (b)			ANNUALIZED INT. EXP. C15	EMBEDDED COST C16
						DISC(PREM) C7	DEBT EXP. C8	LOSS C9			DISC(PREM) C12	DEBT EXP. C13	LOSS C14		
Senior Secured Notes	6.250%	14-Jun-06	15-Jun-16	\$75,000,000	\$75,000,000	\$103,791	\$761,859		\$74,134,350	\$4,687,500	\$14,316	\$105,084		\$4,806,900	
Senior Secured Notes	6.125%	20-Nov-07	15-Nov-17	\$250,000,000	\$250,000,000	\$238,264	\$2,165,176		\$247,596,560	\$15,312,500	\$27,492	\$249,828		\$15,589,820	
Senior Secured Notes	6.250%	8-Apr-08	1-Apr-18	\$337,000,000	\$337,000,000	\$706,536	\$2,210,760		\$334,082,704	\$21,062,500	\$78,504	\$245,640		\$21,386,644	
Senior Secured Notes	9.750%	23-Oct-08	15-Nov-18	\$400,000,000	\$400,000,000	\$6,054,156	\$3,782,064		\$390,163,780	\$39,000,000	\$626,292	\$391,248		\$40,017,540	
Senior Secured Notes (c)	8.200%	1-Jun-09	31-May-21	\$250,000,000	\$250,000,000	\$1,250,000	\$2,000,000		\$246,750,000	\$20,500,000	\$104,167	\$166,667		\$20,770,833	
Pollution Control, Series 1994 A	5.700%	15-Feb-94	1-Feb-24	\$35,615,000	\$35,615,000	\$3,299,764	\$904,952		\$31,410,284	\$2,030,055	\$222,456	\$61,008		\$2,313,519	
Pollution Control, Series 1998 A, B (a)	5.400%	6-Mar-98	1-Mar-28	\$52,455,000	\$52,455,000		\$741,609		\$51,713,391	\$2,900,570		\$39,204		\$2,939,774	
Reacquired Issues:															
Pollution Control, Series 1997 A, B, C	Auction	10-Apr-97	1-Apr-18		-				\$2,642,220	(2,642,220)				\$293,580	
Pollution Control, Series 2001 (Non-AMT)	Auction	10-Apr-01	1-Apr-18		-				\$2,544,804	(2,544,804)				\$282,756	
Pollution Control, Series 2001 (AMT)	Auction	10-Apr-01	1-Apr-18		-				\$1,031,076	(1,031,076)				\$114,564	
Mortgage Bonds due 2025 (b)	7.500%	1-Dec-04	15-Jul-25		-				\$247,675	(247,675)				\$15,096	
Mortgage Bonds, due 2016	9.375%	22-Mar-93	1-Feb-23		-				\$1,859,211	(1,859,211)				\$133,596	
Mortgage Bonds, due 2008	8.875%	22-Mar-93	1-Feb-23		-				\$937,371	(937,371)				\$67,356	
Mortgage Bonds, due 2012	12.000%	4-Jan-88	1-Nov-12		-				\$35,640	(35,640)				\$9,720	
Mortgage Bonds, due 2015	10.750%	1-Mar-95	1-Dec-24		-				\$631,492	(631,492)				\$40,308	
Mortgage Bonds, due 2028	variable	1-May-01	1-Nov-28		-				\$1,003,215	(1,003,215)				\$51,228	
9.875%-12.625% Mtg Bonds due 2004-2016	multiple	multiple	1-Jul-16		-				\$48,111	(48,111)				\$6,636	
12% - 14.5% Mtg Bonds & Debentures due 1989-2012	multiple	12-Sep-86	1-Sep-16		-				\$1,647,568	(1,647,568)				\$222,144	
Variable Rate LT Debt, due 2017	variable	1-May-01	1-Mar-17		-				\$273,885	(273,885)				\$34,596	
Pollution Control Bonds, Series C	10.750%	15-Dec-93	1-Nov-28		-				\$1,450,655	(1,450,655)				\$74,076	
Pollution Control Bonds, Series D	11.625%	1-May-94	1-Feb-24		-				\$375,936	(375,936)				\$25,344	
Pollution Control Bonds, Series E	10.750%	29-Jul-87	1-Apr-17		-				\$638,976	(638,976)				\$79,872	
Pollution Control Bonds, Series F, G & H	7.625%	2-Jun-97	1-Apr-32		-				\$1,591,968	(1,591,968)				\$69,216	
Pollution Control Bonds, Series I	5.400%	6-Mar-98	1-Mar-28		-				\$338,230	(338,230)				\$17,880	
Illinois Power Capital LP MIPS		30-May-00	1-Dec-43		-				\$2,284,672	(2,284,672)				\$65,904	
Illinois Power Financing I, TOPS		30-Sep-01	1-Dec-45		-				\$2,407,119	(2,407,119)				\$67,332	
AmereNIP LONG-TERM DEBT					\$1,400,070,000	\$11,652,511	\$12,566,420	\$21,989,824	\$1,353,861,245	\$105,493,125	\$1,073,227	\$1,258,679	\$1,671,204	\$109,496,234	

Carrying Value = Face Amount Outstanding less Unamortized Discount, Issuance Expenses, and Loss on Reacquired Debt

C10 = C6 - C7 - C8 - C9

Annualized Interest Expense = Annual Coupon Interest plus Annual Amortization of Discount, Issuance Expenses, and Loss on Reacquired Debt

C15 = C11 + C12 + C13 + C14

Embedded Cost = Annualized Interest Expense divided by Carrying Value

C16 = C15 / C10

Note: For reacquired issues, Issued Date is the date reacquired and maturity date is the date the amortization period ends for the Unamortized Loss balance.

(a) Annualized coupon interest (C11) includes annual bond insurance premiums, where applicable.

(b) Unamortized gains associated with reacquired debt are netted against the unamortized loss balances.

(c) 8% Series is a pro-forma adjustment made to reflect the refinancing of the 7.5% Series maturing 6/15/09. Figures associated with this issue are based on estimates as of April 30, 2009.

AMEREN ILLINOIS COMPANY
Embedded Cost of Preferred Stock

at _____

SERIES, TYPE, PAR C1	DIVIDEND C2	ISSUED C3	MATURITY C4	SHARES OUTSTANDING C5	PAR ISSUED/ OUTSTANDING C6	PREMIUM C7	ISSUANCE EXPENSE/DISCOUNT C8	NET PROCEEDS C9	ANNUAL DIVIDEND C10	EMBEDDED COST C11
Issue 1										
Issue 1										
AIC PREFERRED STOCK					\$0	\$0	\$0	\$0	\$0	
AmerenCIPS PREFERRED STOCK					\$50,000,000	-\$134,709	\$1,159,725	\$48,974,984	\$2,512,125	
AmerenCILCO PREFERRED STOCK					\$19,120,400	-\$226,833	\$0	\$19,347,233	\$871,610	
AmerenIP PREFERRED STOCK					\$45,633,750	-\$234,700	\$81,505	\$45,786,945	\$2,294,132	
TOTAL AIC PREFERRED STOCK					\$114,754,150	(\$596,242)	\$1,241,230	\$114,109,162	\$5,677,866	4.976%

AMERENCIPS
Embedded Cost of Preferred Stock

at December 31, 2008

SERIES, TYPE, PAR C1	DIVIDEND C2	ISSUED C3	MATURITY C4	SHARES OUTSTANDING C5	PAR ISSUED/ OUTSTANDING C6	PREMIUM C7	ISSUANCE EXPENSE/DISCOUNT C8	NET PROCEEDS C9	ANNUAL DIVIDEND C10	EMBEDDED COST C11
\$5.16 Series, Perpetual, \$100 par	\$5.160	1-Nov-59	-	50,000	\$5,000,000	(\$9,709)	\$34,665	\$4,975,044	\$258,000	
\$4.92 Series, Perpetual, \$100 par	\$4.920	1-Oct-52	-	50,000	\$5,000,000	(\$125,000)	\$118,095	\$5,006,905	\$246,000	
\$4.90 Series, Perpetual, \$100 par	\$4.900	1-Nov-62	-	75,000	\$7,500,000			\$7,500,000	\$367,500	
\$4.25 Series, Perpetual, \$100 par	\$4.250	1-May-54	-	50,000	\$5,000,000			\$5,000,000	\$212,500	
\$4.00 Series, Perpetual, \$100 par	\$4.000	1-Nov-46	-	150,000	\$15,000,000		\$513,310	\$14,486,690	\$600,000	
\$6.625 Series, Perpetual, \$100 par	\$6.625	1-Oct-93	-	125,000	\$12,500,000		\$493,655	\$12,006,345	\$828,125	
TOTAL PREFERRED STOCK					\$50,000,000	(\$134,709)	\$1,159,725	\$48,974,984	\$2,512,125	5.129%

AMERENCILCO
Embedded Cost of Preferred Stock

at March 31, 2009

SERIES, TYPE, PAR C1	DIVIDEND C2	ISSUED C3	MATURITY C4	SHARES OUTSTANDING C5	PAR ISSUED/ OUTSTANDING C6	PREMIUM C7	ISSUANCE EXPENSE/DISCOUNT C8	NET PROCEEDS C9	ANNUAL DIVIDEND C10	EMBEDDED COST C11
\$4.50 Series, Perpetual, \$100 par	\$4.500	1-Jul-36	-	111,264	\$11,126,400	(\$89,338)		\$11,215,738	\$500,688	
\$4.64 Series, Perpetual, \$100 par	\$4.640	1-Aug-56	-	79,940	\$7,994,000	(\$137,495)		\$8,131,495	\$370,922	
TOTAL PREFERRED STOCK					\$19,120,400	(\$226,833)	\$0	\$19,347,233	\$871,610	4.505%

AMERENIP
Embedded Cost of Preferred Stock

at March 31, 2009

SERIES, TYPE, PAR C1	DIVIDEND C2	ISSUED C3	MATURITY C4	SHARES OUTSTANDING C5	PAR ISSUED/ OUTSTANDING C6	PREMIUM C7	ISSUANCE EXPENSE/DISCOUNT C8	NET PROCEEDS C9	ANNUAL DIVIDEND C10	EMBEDDED COST C11
\$4.08 Series, Perpetual, \$50 par	\$4.080	24-Apr-50	-	225,510	\$11,275,500	(\$224,334)		\$11,499,834	\$460,040	
\$4.26 Series, Perpetual, \$50 par	\$4.260	1-Nov-50	-	104,280	\$5,214,000	(\$10,366)		\$5,224,366	\$222,116	
\$4.70 Series, Perpetual, \$50 par	\$4.700	10-Mar-52	-	145,170	\$7,258,500			\$7,258,500	\$341,150	
\$4.42 Series, Perpetual, \$50 par	\$4.420	11-Feb-53	-	102,190	\$5,109,500			\$5,109,500	\$225,840	
\$4.20 Series, Perpetual, \$50 par	\$4.200	23-Sep-54	-	143,760	\$7,188,000			\$7,188,000	\$301,896	
\$7.75 Series, Perpetual, \$50 par	\$7.750	21-Jun-94	-	191,765	\$9,588,250		\$81,505	\$9,506,745	\$743,089	
TOTAL PREFERRED STOCK				912,675	\$45,633,750	(\$234,700)	81,505	\$45,786,945	\$2,294,132	5.010%

Issuance expenses, discount/premium, and any loss incurred in acquiring/redeeming prior series are not amortized due to the perpetual nature of the company's preferred stock

Net Proceeds = Par Value Outstanding plus Premium less Issuance Expense and Discount

$$C9 = C6 - C7 - C8$$

Embedded Cost = Annual Dividend divided by Net Proceeds

$$C11 = C10 / C9$$

Attachment 2.02

The Ameren Illinois Utilities'

Response to ICC Staff Data Request RP 8.05

Docket Nos. 09-0306 thru 09-0311 (cons.)

Proposed general increase in electric and gas delivery service rates

The Ameren Illinois Utilities'
Response to ICC Staff Data Requests
Docket Nos. 09-0306 thru 09-0311 (cons.)
Proposed general increase in electric and gas delivery service rates
Response Date: 8/27/2009

RP 8.05

Please reconcile AmerenIP's \$214 million Goodwill balance on the Company's December 31, 2008 balance sheet (included on page 109 of Ameren Corporation's 2008 Form 10-K) with AmerenIP Exhibit 13.5 (Adjustments to Common Equity). Include supporting documentation in the response.

RESPONSE

Prepared By: David Loesch

Title: Managing Supervisor, Financial Communications

Phone Number: (314) 554-4432

In accordance with the ICC order 04-0294, "the impacts of push down accounting should be collapsed into account 114, plant acquisition adjustments, for all Illinois regulatory purposes, such as reporting in Form 21 ILCC" (p 33-34). The impacts of push down accounting are broader than the goodwill line item on the balance sheet.

To illustrate this, please see RP 8.05 Attach which has two tabs. The second tab has all of the purchase accounting balances as of December 31, 2008. To eliminate the impacts of push down accounting for regulatory purposes several balances are transferred to major 114. These totals are shown in column H with a reference letter in column I. That reference letter is carried forward into the first tab. The first tab shows IP's balance sheet as reported on Form 1 (column D), the adjustments necessary to remove the impacts of push down accounting (column F), and the resulting Form 21 balance sheet (column H). Notice that column G on the first tab contains the references from column I on the second tab.

The below reconciliation shows the difference between the goodwill balance and the impacts of push down accounting that are collapsed into account 114:

Goodwill	\$214,047,064
Other push down accounting adjustments:	
Regulatory assets (major 182)	26,141,596
Unamortized loss on required debt (major 189)	-16,235,986
Accumulated deferred income taxes (major 190)	-72,702,595
OCI (major 219)	-3,840,231
Bonds (major 221)	-9,905,610
Regulatory liabilities (major 254)	-219,297

Unamortized gain on required debt (major 257)	219,186
Accumulated deferred income taxes (major 283)	<u>23,312,469</u>
Rate making adjustment (major 114)	\$160,816,595

	ASSETS		Form 21		2008		Rate Making		
	Form 1		PA		Form 21		Adjustment		
	Balance sheet		Adjustments		Balance sheet		Adjustment		
1	Utility Plant								
2	Utility Plant (101-106,114)	3,587,704,527	A	160,816,595	Z	3,748,521,122	(160,816,595)	(1)	3,587,704,527
3	Construction Work in Progress (107)	54,496,928				54,496,928			54,496,928
4	Total Utility Plant	3,642,201,455		160,816,595		3,803,018,050			3,642,201,455
5	(less) Accum. Prov. For Depr.Amort, Depl, (108,111,115)	1,410,148,561	B			1,410,148,561			1,410,148,561
6	Net Utility Plant	2,232,052,894		160,816,595		2,392,869,489			2,232,052,894
7	Nuclear Fuel in process of Ref., Conv., Enrich., and Fab. (120.1)	-				-			-
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)	-				-			-
9	Nuclear Fuel Assemblies in Reactor (120.3)	-				-			-
10	Spent Nuclear Fuel (120.4)	-				-			-
11	Nuclear Fuel under Capital Lease (120.6)	-				-			-
12	(less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	-				-			-
13	Net Nuclear Fuel (Enter total of Lines 7-11 less 12)	-				-			-
14	Net Utility Plant (Enter total of lines 6 and 13)	2,232,052,894		160,816,595		2,392,869,489			2,232,052,894
15	Utility Plant Adjustments (116)	-				-			-
16	Gas stored underground - Noncurrent (117) electric	19,607,894				19,607,894			19,607,894
17	OTHER PROPERTY AND INVESTMENTS								
18	Nonutility Property (121)	1,293,254	D			1,293,254			1,293,254
19	(less) Accum. Prov. For Depr and Amort (122)	355,565	E			355,565			355,565
20	Investments in Associated Companies (123)	-				-			-
21	Investments in Subsidiary Companies (123.1)	6,760				6,760			6,760
22	(For cost of Account 123.1. See Footnote Page 224, line 42)	-				-			-
23	Noncurrent portion of Allowances	-				-			-
24	Other Investments (124)	56,080				56,080			56,080
25	Sinking Funds (125)	-				-			-
26	Depreciation Fund (126)	-				-			-
27	Amortization Fund Federal (127)	-				-			-
28	Other Special Funds (128)	70,327,986				70,327,986			70,327,986
29	Special Funds (129) Non-Major	-				-			-
30	Long-Term Portion of Derivative Assets (175)	-				-			-
31	Long-Term Portion of Derivative Assets-Hedges (176)	-				-			-
32	Total Other Property and Investments (Line 22-25 and 27-35)	71,328,515				71,328,515			71,328,515
33	CURRENT AND ACCRUED ASSETS								
34	Cash and Working Funds (Non-major only) (130)	-				-			-
35	Cash (131)	242,266				242,266			242,266
36	Special Deposits (132-134)	2,500,000				2,500,000			2,500,000
37	Working Fund (135)	1,900				1,900			1,900
38	Temporary Cash Investments (136)	50,000,284				50,000,284			50,000,284
39	Notes Receivable (141)	-				-			-
40	Customer Accounts Receivable (142)	161,703,103				161,703,103			161,703,103
41	Other Accounts Receivable (143)	2,441,608				2,441,608			2,441,608
42	(Less) Accum. Prov for uncollectible Acct. - Credit (144)	11,927,403				11,927,403			11,927,403
43	Notes Receivable from Associated Companies (145)	44,300,000				44,300,000			44,300,000
44	Accts Receivable from Associated Companies (146)	23,053,117				23,053,117			23,053,117
45	Fuel Stock (151)	-				-			-
46	Fuel Stock Expenses Undistributed (152)	-				-			-
47	Residuals (Elec) and Extracted Products (153)	-				-			-
48	Plant Materials and Operating Supplies (154)	27,419,918				27,419,918			27,419,918
49	Merchandise (155)	-				-			-
50	Other Materials and Supplies (156)	-				-			-
51	Nuclear Materials Held for Sale (157)	-				-			-
52	Allowances (158.1 and 158.2)	-				-			-
53	(less) Noncurrent Portion of Allowances	-				-			-
54	Stores Expense Undistributed (163)	960,225				960,225			960,225
55	Gas Stored Underground - Current (164.1)	117,062,053				117,062,053			117,062,053
56	LNG Stored and Held for Processing (164.2-164.3)	-				-			-
57	Prepayments (165)	1,924,435				1,924,435			1,924,435
58	Advances for Gas (166-167)	-				-			-
59	Interest and Dividends Receivable (171)	3				3			3
60	Rents Receivable (172)	-				-			-
61	Accrued Utility Revenues (173)	132,824,000				132,824,000			132,824,000
62	Miscellaneous Current and Accrued Assets (174)	975,154				975,154			975,154
63	Derivative Instrument Assets (175)	-				-			-
64	(Less) Long-term Portion of Derivative Instrument Assets (175)	-				-			-
65	Derivative Instrument Assets-Hedges (176)	-				-			-
66	(Less) Long-term Portion of Derivative Instrument Assets-Hedges (176)	-				-			-
67	Total	553,480,663				553,480,663			553,480,663
68	DEFERRED DEBITS								
69	Unamortized debt expenses (181)	11,570,880				11,570,880			11,570,880
70	Extraordinary Property Losses (182.1)	-				-			-
71	Unrecovered Plant and Regulatory Study Costs (182.2)	-				-			-
72	Other Regulatory Assets (182.3)	444,486,154		(26,141,596)	F	418,344,558			418,344,558
73	Prelim. Survey and Investigation Charges (Electric) (183)	-				-			-
74	Prelim. Natural Gas Survey and Investigation Charges (183.1)	-				-			-
75	Other Preliminary Survey and Investigation Charges (183.2)	-				-			-
76	Clearing Accounts (184)	-				-			-
77	Temporary Facilities (185)	-				-			-
78	Miscellaneous Deferred Debits (186)	285,986,653		(214,047,064)	G	71,939,589			71,939,589
79	Def. losses from disposition of Utility Plt. (187)	-				-			-
80	Research, Devel, and Demonstration Expend. (188)	-				-			-
81	Unamortized loss on required debt (189)	6,390,825		16,235,986	N	22,626,811			22,626,811
82	Accumulated Deferred income taxes (190)	(1,360,879)		72,702,595	H	71,341,716			71,341,716
83	Unrecovered Purchase Gas Costs (191)	-				-			-
84	TOTAL deferred Debits	747,073,633		(151,250,079)		595,823,554			595,823,554
85	Total Assets and Other Debits	3,623,543,599		9,566,517		3,633,110,116			3,472,293,520
1	PROPRITARY CAPITAL								
2	Common stock issued (201)	-				-			-
3	Preferred stock issued (204)	45,633,750				45,633,750			45,633,750
4	Capital stock subscribed (202,205)	-				-			-
5	Stock liability for conversion (203,206)	-				-			-
6	Premium on capital stock (207)	234,700				234,700			234,700
7	Other paid in capital (208-211)	1,194,290,953				1,194,290,953	(160,816,595)	(1)	1,033,474,358
8	Installments received on capital stock (212)	-				-			-
9	(less) discount on capital stock (213)	81,505				81,505			81,505
10	(less) capital stock expense (214)	-				-			-
11	Retained earnings (215,215.1,216)	5,884,233				5,884,233			5,884,233
12	Unappropriated Undistributed Subsidiary earnings (216.1)	17,235				17,235			17,235

	ASSETS		Form 21		2008		Rate Making Adjustment
	Form 1		PA		Form 21		
	Balance sheet		Adjustments		Balance sheet		
13 (less) required capital stock (217)	-				-		-
14 Noncorporate Proprietorship (Non-major only) (218)	-				-		-
15 Accumulated Other comprehensive income (loss) (219)	3,840,231		(3,840,231)	M	(0)		(0)
16 TOTAL Proprietary Capital (Lines 2 through 15)	1,249,819,597		(3,840,231)		1,245,979,366		1,085,162,770
17 LONG TERM DEBT							
18 Bonds (221)	1,409,975,610		(9,905,610)	I	1,400,070,000		1,400,070,000
19 (Less) required bonds (222)	-				-		-
20 Advance from associated companies (223)	-				-		-
21 Other long-term debt (224)	6,436,007				6,436,007		6,436,007
22 Unamortized premium on LTD (225)	-				-		-
23 (Less) unamortized discount on LTD (226)	10,662,944				10,662,944		10,662,944
24 TOTAL LONG TERM DEBT (lines 18 through 24)	1,405,748,673		(9,905,610)		1,395,843,063		1,395,843,063
25 OTHER NONCURRENT LIABILITIES							
26 Obligations under Capital Leases - Noncurrent (227)	-				-		-
27 Accumulated provision for property insurance (228.1)	-				-		-
28 Accumulated provision for injuries and damages (228.2)	15,799,112				15,799,112		15,799,112
29 Accumulated provision for Pension and benefits (228.3)	-				-		-
30 Accumulated Miscellaneous operating provisions (228.4)	-				-		-
31 Accumulated provision for Rate refunds (229)	22,649,093				22,649,093		22,649,093
32 Long-Term Portion of Derivative Instrument Liabilities	-				-		-
33 Long-Term Portion of Derivative Instrument Liabilities-Hedges	78,163,363				78,163,363		78,163,363
32 Asset retirement obligations (230)	2,371,182				2,371,182		2,371,182
33 TOTAL OTHER Noncurrent liabilities (lines 27 through 35)	118,982,750		-		118,982,750		118,982,750
34 CURRENT AND ACCRUED LIABILITIES							
35 Current Portion of Long-Term Debt	-				-		-
36 Notes payable (231)	-				-		-
37 Accounts payable (232)	86,121,450				86,121,450		86,121,450
38 Notes Payable to Associated companies (233)	-				-		-
39 Accounts Payable to Associated companies (234)	105,355,681				105,355,681		105,355,681
40 Customer deposits (235)	15,544,393				15,544,393		15,544,393
41 Taxes accrued (236)	7,705,645				7,705,645		7,705,645
42 Interest accrued (237)	21,469,705				21,469,705		21,469,705
43 Dividends declared (238)	573,533				573,533		573,533
44 Matured Long-Term Debt (239)	-				-		-
45 Matured Interest (240)	-				-		-
46 Tax collections payable (241)	2,702,720				2,702,720		2,702,720
47 Miscellaneous Current and Accrued Liabilities (242)	11,299,400				11,299,400		11,299,400
48 Obligations under Capital Leases - current (243)	-				-		-
49 Derivative instrument liabilities (244)	-				-		-
50 (Less) Long-Term Portion of Derivative Instrument Liabilities	-				-		-
51 Derivative instrument liabilities Hedges (245)	134,414,683				134,414,683		134,414,683
52 (Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	78,163,363				78,163,363		78,163,363
53 TOTAL Current & Accrued Liabilities	307,023,847		-		307,023,847		307,023,847
54 DEFERRED CREDITS							
55 Customer Advances for construction (252)	34,532,966				34,532,966		34,532,966
56 Accumulated Deferred Investment Tax credits (255)	-				-		-
57 Deferred gains from disposition of Utility plant (256)	-				-		-
58 Other deferred credits (253)	396,890,411		0	K	396,890,411		396,890,411
59 Other regulatory liabilities (254)	(49,403,581)		(219,297)	P	(49,622,878)		(49,622,878)
60 Unamortized gain on reacquired debt (257)	-		219,186	Q	219,186		219,186
61 Accumulated deferred income taxes- Accel. Amort (281)	-				-		-
62 Accumulated deferred income taxes- Other Property (282)	198,396,842				198,396,842		198,396,842
63 Accumulated deferred income taxes-Other (283)	(38,447,906)		23,312,469	L	(15,135,437)		(15,135,437)
64 TOTAL deferred Credits	541,968,732		23,312,358		565,281,090		565,281,090
65 TOTAL liabilities and Other credits	\$ 3,623,543,599		9,566,517		\$ 3,633,110,116		\$ 3,472,293,520
	\$ -		\$ (0)		\$ -		\$ -
(1) Transfer balance in Account 114 (represents net effect of goodwill adjustments) to Common Equity. (Per Lyons' testimony on 5/3/04, Exhibit 15.1)							

U-BD	Majmin	Description	LTD Dec 2008	Form 21 treatment	Form 21 row	Subtotal by line
1PA	101100	PLANT-ACCUM DEPR RESET-PURCH ACCTIN	(767,552,928.64)	PA adjustment needed	Utility Plant (101-106,114)	A
2PA	101100	PLANT-ACCUM DEPR RESET-PURCH ACCTIN	(334,227,793.03)	PA adjustment needed	Utility Plant (101-106,114)	A
1PA	101101	PLANT-ACCUM AMORT RESET-PURCH ACCTI	(74,784,246.16)	PA adjustment needed	Utility Plant (101-106,114)	A
2PA	101101	PLANT-ACCUM AMORT RESET-PURCH ACCTI	(5,437,955.25)	PA adjustment needed	Utility Plant (101-106,114)	A
1PA	1015HQ	HEADQUARTERS GOB RESERVE ADJ	-		Utility Plant (101-106,114)	A
1PA	1015IP	SYSTEM WRITE-OFF RESERVE	(10,955,440.30)	No adj, PA nets to zero		
1PA	1015IP	SYSTEM WRITE-OFF RESERVE	10,955,440.30	No adj, PA nets to zero		
1PA	105160	FUTURE USE-ACCUM DEP RESET-PURCHASE	1,548.62	PA adjustment needed	Utility Plant (101-106,114)	A
2PA	105160	FUTURE USE-ACCUM DEP RESET-PURCHASE	(6,554.68)	PA adjustment needed	Utility Plant (101-106,114)	A
1PA	108100	RESET OF ACCUM DEP-PURCHASE ACCTING	767,551,380.02	PA adjustment needed	Accum. Prov. For Depr.Amort, Depl, (108,111,115)	B
2PA	108100	RESET OF ACCUM DEP-PURCHASE ACCTING	334,234,347.71	PA adjustment needed	Accum. Prov. For Depr.Amort, Depl, (108,111,115)	B
1PA	111701	ACCUM AMORT - ELECTRIC UPIS	48,337.69	PA adjustment needed	Accum. Prov. For Depr.Amort, Depl, (108,111,115)	B
1PA	111702	ACCUM AMORT - MISC INT PLANT ELECT	74,735,908.47	PA adjustment needed	Accum. Prov. For Depr.Amort, Depl, (108,111,115)	B
2PA	111703	ACCUM AMORT-UNDERGROUND GAS LAND	2,007,509.33	PA adjustment needed	Accum. Prov. For Depr.Amort, Depl, (108,111,115)	B
2PA	111704	ACCUM AMORT-OTHER GAS UPIS	8,601.91	PA adjustment needed	Accum. Prov. For Depr.Amort, Depl, (108,111,115)	B
2PA	111705	ACCUM AMORT-MISC INT PLANT GAS	3,421,844.01	PA adjustment needed	Accum. Prov. For Depr.Amort, Depl, (108,111,115)	B
1PA	116031	JOPPA CONTRACT-WRITE UP TO MARKET	(150,000,000.00)	No adj, PA nets IP to zero (remove old FMV adj)		
1PA	116032	JOPPA CONTRACT-ACCUM AMORTIZATION	17,250,000.00	No adj, PA nets IP to zero (remove old FMV adj)		
1PA	116033	JOPPA CONTRACT-FMV-2005	-	PA amortization complete		
2PA	117002	GAS PROD STORED UG, RECOVERABLE	(10,368,000.00)	No adj, disallowed gas should not be reestablished		
1PA	121101	NON-UTILITY PROP RESET-PURCHASE A/C	(172,790.37)	PA adjustment needed	Nonutility Property (121)	D
1PA	122001	NON-UTILITY DEPR BEGINNING BALANCE	172,790.37	PA adjustment needed	Accum. Prov. For Depr and Amort (122)	E
1PA	128HMA	ASBESTOS TRUST (HMAC)	10,000,000.00	No adj, balance should be \$20M		
1PA	131001	CASH - GEN FUNDS	-	No adj, PA nets IP to zero		
1PA	163	STORES & PURCHASING EXP CONTROL	(257,012.66)	No adj, PA removes obsolete inventory, don't reestablished		
1PA	163	STORES & PURCHASING EXP CONTROL	(257,012.66)	No adj, PA adjusts inventory balance to appropriate level, don't reestablish		
2PA	1640S6	GAS STORAGE SHANGHAI	(1,263,048.03)	No adj, PA adjusts muni tax to appropriate level		
1PA	165001	PREPAYMENTS - TAXES	136,596.86	No adj, PA adjusts muni tax to appropriate level		
1PA	165003	PREPAYMENTS - INSURANCE	(271,779.00)	No adj, PA removes DYN insurance		
1PA	181533	UDE NMB 200,000,000 7.5%	(57,658.08)	No adj, PA nets IP to zero (issue repurchased in 2004)		
1PA	181546	UDE NMB \$84,150,000 7.4%	(2,591,431.24)	No adj, PA nets IP to zero (issue repurchased in 2004)		
1PA	181551	UDE MB \$550,000,000 11.5%	(11,945,418.46)	No adj, PA nets IP to zero (issue repurchased in 2004)		
1PA	1823G1	5.4% 2028 FMV ADJ-PRE 07-GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823G2	5.4% 2028 FMV ADJ-PRE 07-GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823G3	7.5% 2009 FMV ADJ-PRE 07-GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823G4	5.7% 2024 FMV ADJ-PRE 07-GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823G5	6.75% 2005 FMV ADJ-PRE 07-GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823G6	5.38% 2005 FMV ADJ-PRE 07-GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823G7	5.54% 2007 FMV ADJ-PRE 07-GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823G8	5.65% 2008 FMV ADJ-PRE 07-GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823LA	\$235M LOSS 2/23 FMVADJ-POST 06	1,892,610.00	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823LB	\$33.755M LOSS 4/17 FMVADJ-POST 06	658,944.00	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823LC	\$235M LOSS 2/23 FMVADJ-POST 06	954,210.00	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823LD	MIPS LOSS FMVADJ-POST 06	2,301,148.00	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823LE	TOPRS LOSS FMVADJ-POST 06	2,423,952.00	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823LF	\$75M LOSS 3/17 FMVADJ-POST 06	282,534.00	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823LG	\$111.77M LOSS 11/28 FMVADJ-POST 06	1,016,022.00	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823LO	\$84.15M LOSS 12/24 FMVADJ-POST 06	641,569.00	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823L1	\$864 LOSS 2008 FMVADJ-POST 06	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823L2	12% LOSS 11/12 FMVADJ-POST 06	38,070.00	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823L3	\$75M LOSS 7/16 FMVADJ-POST 06	49,770.00	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823L4	\$150M LOSS 4/32 FMVADJ-POST 06	1,609,272.00	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823L5	\$18.75M LOSS 3/28 FMVADJ-POST 06	342,700.00	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823L6	\$125M LOSS 9/16 FMVADJ-POST 06	1,703,104.00	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823L7	\$200M LOSS 7/25 FMVADJ-POST 06	470,635.00	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823L8	\$111.77M LOSS FMVADJ-POST 06	1,469,174.00	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823L9	\$35.615M LOSS 2/24 FMVADJ-POST 06	382,272.00	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823RA	\$235M LOSS 2/23 FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823RB	\$33.755M LOSS 4/17 FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823RC	\$235M LOSS 2/23 FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823RD	MIPS LOSS FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823RE	TOPRS LOSS FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823RF	\$75M LOSS 3/17 FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823RG	\$111.77M LOSS 11/28 FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823RH	\$70M LOSS 3/05 FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823RO	\$84.15M LOSS 12/24 FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823R1	\$864 LOSS 2008 FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823R2	12% LOSS 11/12 FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823R3	\$75M LOSS 7/16 FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823R4	\$150M LOSS 4/32 FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823R5	\$18.75M LOSS 3/28 FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823R6	\$125M LOSS 9/16 FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823R7	\$200M LOSS 7/25 FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823R8	\$111.77M LOSS FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	1823R9	\$35.615M LOSS 2/24 FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	182306	5.54% TFN07 FMV ADJ-POST 2006	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	182307	5.65% TFN08 FMV ADJ-POST 2006	-	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	182340	5.4% 2028 FMV ADJ-POST 2006	559,355.34	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	182341	5.4% 2028 FMV ADJ-POST 2006	720,099.44	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	182344	7.5% 2009 FMV ADJ-POST 2006	3,785,939.64	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	182345	5.7% 2024 FMV ADJ-POST 2006	4,840,215.34	PA adjustment needed	Other Regulatory Assets (182.3)	F
1PA	182399	IPC INTEGRATION & DEBT REG ASSET	18,651,427.00	No adj, \$67M should be included		
1PA	182743	RIDER DE COLLECTION	(404,922.22)	No adj, write off of Rider DE		
1PA	182744	STRANDED COST ASSET	(87,141,194.00)	No adj, PA nets IP to zero		
1PA	186GDW	GOODWILL-INTANGIBLE ASSET	214,047,063.89	PA adjustment needed	Miscellaneous Deferred Debits (186)	G
1PA	186PEN	PENSION IMPROVEMENTS-INTANG ASSET	-			
1PA	189600	\$864M TRN 2008 - FMV ADJ	-	PA adjustment needed	Unamortized loss on required debt (189)	N
1PA	189602	\$125M 9.375% FMB 9/16 FMV ADJ	(1,703,104.00)	PA adjustment needed	Unamortized loss on required debt (189)	N
1PA	189613	\$70M 6.75% NMB 3/05 FMV ADJ	-	PA adjustment needed	Unamortized loss on required debt (189)	N
1PA	189615	\$200M 7.5% NBM 7/25 FMV ADJ	(470,635.00)	PA adjustment needed	Unamortized loss on required debt (189)	N
1PA	189617	\$111.77M PCB 11/28 FMV ADJ	(1,469,174.00)	PA adjustment needed	Unamortized loss on required debt (189)	N
1PA	189618	\$35.615M 5.7% FMB 2/24 FMV ADJ	(382,272.00)	PA adjustment needed	Unamortized loss on required debt (189)	N

U-BD	Majmin	Description	LTD Dec 2008	Form 21 treatment	Form 21 row	Subtotal by line
1PA	189619	\$84.15M 7.4% FMB 12/24 FMV ADJ	(641,569.00)	PA adjustment needed	Unamortized loss on required debt (189)	N
1PA	189621	\$75M FMB 9.875% 7/16 FMV ADJ	(49,770.00)	PA adjustment needed	Unamortized loss on required debt (189)	N
1PA	189622	\$235M 8% NMB 2/23 FMV ADJ	(1,892,610.00)	PA adjustment needed	Unamortized loss on required debt (189)	N
1PA	189623	\$150M 7.625% 4/32 FMV ADJ	(1,609,272.00)	PA adjustment needed	Unamortized loss on required debt (189)	N
1PA	189624	\$33.755M PCB 4/17 FMV ADJ	(658,944.00)	PA adjustment needed	Unamortized loss on required debt (189)	N
1PA	189625	\$235M 8% NMB 2/23 FMV ADJ	(954,210.00)	PA adjustment needed	Unamortized loss on required debt (189)	N
1PA	189630	MIPS FMV ADJ	(2,301,148.00)	PA adjustment needed	Unamortized loss on required debt (189)	N
1PA	189631	TOPRS FMV ADJ	(2,423,952.00)	PA adjustment needed	Unamortized loss on required debt (189)	N
1PA	189632	\$75M 3/17 FMV ADJ	(282,534.00)	PA adjustment needed	Unamortized loss on required debt (189)	N
1PA	189636	\$111.77M 11/28 FMV ADJ	(1,016,022.00)	PA adjustment needed	Unamortized loss on required debt (189)	N
1PA	189640	\$18.75M 5.4% PCB 3/28 FMV ADJ	(342,700.00)	PA adjustment needed	Unamortized loss on required debt (189)	N
1PA	189699	FMB 12% DUE 11/2012 FMV ADJ	(38,070.00)	PA adjustment needed	Unamortized loss on required debt (189)	N
1PA	190TXP	DEFERRED TAX ASSET OCI PENSION	(76,484,867.00)	PA adjustment needed	Accumulated Deferred income taxes (190)	H
1PA	190611	ADIT DEFERRED ASSET - FEDERAL	3,086,791.00	PA adjustment needed	Accumulated Deferred income taxes (190)	H
1PA	190612	ADIT DEFERRED ASSET - STATE	695,481.00	PA adjustment needed	Accumulated Deferred income taxes (190)	H
1PA	190994	ADIT FEDERAL	-	PA adjustment needed	Accumulated Deferred income taxes (190)	H
2PA	190994	ADIT FEDERAL	-	PA adjustment needed	Accumulated Deferred income taxes (190)	H
2PA	190995	ADIT STATE	-	PA adjustment needed	Accumulated Deferred income taxes (190)	H
1PA	190995	ADIT STATE	-	PA adjustment needed	Accumulated Deferred income taxes (190)	H
1PA	201	COMMON STOCK ISSUED	371,400,919.10	No adj, PA nets IP to zero		(72,702,595) H
1PA	211	MISCELLANEOUS PAID IN CAPITAL	(292,360,150.64)	No adj, full balance should be reported		
1PA	211500	TRANSFER FROM COMMON STOCK EXPENSE	(7,212,200.35)	No adj, PA nets IP to zero		
1PA	211502	STOCK OPTIONS	1,005,910.00	No adj, PA nets IP to zero, options expired, do not reestablish		
1PA	211503	STOCK OPTIONS-TAX BENEFIT	7,913,978.68	No adj, PA nets IP to zero, options expired, do not reestablish		
1PA	211504	STOCK OPTIONS-FMV OF OPT GRANTED	351,638.84	No adj, PA nets IP to zero, options expired, do not reestablish		
1PA	216	RETAINED EARNINGS	42,065,342.37	No adj, full balance should be reported (for Form 21 purposes, not for ratemaking)		
1PA	2190PB	ACCUM OTH COMPREHENSIVE INC-OPEB	2,993,225.69	PA adjustment needed	Accumulated Other comprehensive income (loss) (219)	M
1PA	219PEN	ACCUM OTH COMPREHENSIVE INC-PENSION	(9,361,766.00)	PA adjustment needed	Accumulated Other comprehensive income (loss) (219)	M
1PA	219TXP	ACCUM OCI - TAX ON PENSION	2,528,309.00	PA adjustment needed	Accumulated Other comprehensive income (loss) (219)	M
1PA	221633		(2,039,811.50)	No adjustment, PA nets IP to zero		
1PA	221646		(1,685,037.50)	No adjustment, PA nets IP to zero		
1PA	221651		(99,755,660.60)	No adjustment, PA nets IP to zero		
1PA	221705	TFN 6/2005-LT-FMV ADJ	(122,763.00)	No adj, PA nets IP to zero (remove old FMV adj)		
1PA	221706	TFN 6/2007-LT-FMV ADJ	(280,726.00)	No adj, PA nets IP to zero (remove old FMV adj)		
1PA	221707	TFN 6/2008-LT-FMV ADJ	(394,395.00)	No adj, PA nets IP to zero (remove old FMV adj)		
1PA	221732	NMB \$70,000,000 6.75%-FMV ADJ	127,793.00	No adj, PA nets IP to zero (remove old FMV adj)		
1PA	221733	NMB \$200,000,000 7.50%-FMV ADJ	955,770.85	No adj, PA nets IP to zero (remove old FMV adj)		
1PA	221740	PCB \$18,700,000 5.40%-FMV ADJ	101,373.00	No adj, PA nets IP to zero (remove old FMV adj)		
1PA	221741	PCB \$33,750,000 5.40%-FMV ADJ	183,265.00	No adj, PA nets IP to zero (remove old FMV adj)		
1PA	221745	NMB \$35,615,000 5.70%-FMV ADJ	921,833.00	No adj, PA nets IP to zero (remove old FMV adj)		
1PA	221746	NMB \$84,150,000 7.40%-FMV ADJ	6,370,395.00	No adj, PA nets IP to zero (remove old FMV adj)		
1PA	221905	TFN 6/2005-LT-FMV ADJ	-	PA adjustment needed	Bonds (221)	I
1PA	221906	TFN 6/2007-LT-FMV ADJ	-	PA adjustment needed	Bonds (221)	I
1PA	221907	TFN 6/2008-LT-FMV ADJ	-	PA adjustment needed	Bonds (221)	I
1PA	221932	NMB \$70,000,000 6.75%-FMV ADJ	-	PA adjustment needed	Bonds (221)	I
1PA	221933	\$200,000,000 7.50%-FMV ADJ 2025	-	PA adjustment needed	Bonds (221)	I
1PA	221940	PCB \$18,700,000 5.40%-FMV ADJ 2028	(569,355.38)	PA adjustment needed	Bonds (221)	I
1PA	221941	\$33,750,000 5.40%-FMV ADJ-2028	(720,099.53)	PA adjustment needed	Bonds (221)	I
1PA	221944	NMB \$250,000,000 7.50%-FMV ADJ	(3,785,939.54)	PA adjustment needed	Bonds (221)	I
1PA	221945	NMB \$35,615,000 5.70%-FMV ADJ	(4,840,215.33)	PA adjustment needed	Bonds (221)	I
1PA	221946	NMB \$84,150,000 7.4%-FMV ADJ	-	PA adjustment needed	Bonds (221)	I
1PA	221951	NMB \$550,000,000 11.5%-FMV ADJ	-	PA adjustment needed	Bonds (221)	I
1PA	226533	UD NMB \$200,000,000 7.50%	(624,441.78)	No adj, PA nets IP to zero (issue repurchased in 2004)		
1PA	226546	UD NMB \$84,150,000 7.40%	(562,440.00)	No adj, PA nets IP to zero (issue repurchased in 2004)		
1PA	226551	UD NMB \$550,000,000 11.5%	(10,464,507.50)	No adj, PA nets IP to zero (issue repurchased in 2004)		
1PA	228002	PROV FOR INJ & DAM - BEGIN BALANCE	10,530,000.00	No adj, PA adjust legal claims to appropriate level		
2PA	2291CG	ACCUM PROV FOR RATE REFUNDS-CGC	-	No adj, Leave reserve balance of \$5M		
1PA	232003	A/P - MISCELLANEOUS PAYABLES	(10,452,049.60)	No adj, full balance should be reported		
1PA	232744	A/P - SEVERANCE PAYROLL	-	No adj, PA accrual reversed	Accounts payable (232)	J
1PA	232745	A/P - SEVERANCE MEDICAL	-	No adj, PA accrual reversed	Accounts payable (232)	J
1PA	232746	A/P - RELOCATION COSTS	-	No adj, PA accrual reversed	Accounts payable (232)	J
1PA	236005	TAX ACCRD - CURRENT INCOME	-	No adj, full balance should be reported		
1PA	236031	CURRENT YEAR INC. TAX ACCRD-FEDERAL	-	No adj, full balance should be reported		
1PA	236032	CURRENT YEAR INC. TAX ACCRD-STATE	-	No adj, full balance should be reported		
1PA	236041	PRIOR YEAR INC. TAX ACCRD-FEDERAL	60,834,776.00	No adj, full balance should be reported		
1PA	236042	PRIOR YEAR INC. TAX ACCRD-STATE	2,619,608.00	No adj, full balance should be reported		
1PA	241034	IL MUNICIPAL KWH TAX	20,805.57	No adj, PA adjusts muni tax to appropriate level		
1PA	242001	MSCL CURRENT & ACCRUED LIAB - MSCL	7,835,266.40	No adj, PA nets IP to zero (remove old FMV adj)		
1PA	2425A2	POWER SUPPLY-2004 2,800MW DYNEGY	-	Zero balance, contract expired		
1PA	2425A3	POWER SUPPLY-2006 2,800MW DYNEGY	-	Zero balance, contract expired		
1PA	2425A4	POWER SUPPLY-2004 JOPPA	-	Zero balance, contract expired		
1PA	252801	CUST ADVANCES CONSTRUCTION-ELECT	361,081.90	No adj, PA adjusts cust advance to appropriate level		

U-BC	Majmin	Description	LTD Dec 2008	Form 21 treatment	Form 21 row	Subtotal by line
2PA	252802	CUST ADVANCES CONSTRUCTION-GAS	(716,551.74)	No adj, PA adjusts cust advace to appropriate level		
1PA	2530PB	ADDNL MINIMUM OPEB LIABILITY	65,636,695.00	PA adjustment needed	Other deferred credits (253)	K
1PA	253PEN	ADDNL MINIMUM PENSION LIABILITY	86,098,316.99	PA adjustment needed	Other deferred credits (253)	K
2PA	253051	FARMER CITY LANDFILL CLEAN UP	(157,300.00)	No adj, PA adjust environmental liab to appropriate level		
2PA	253052	GAS STORAGE PIT CLEAN UP	(512,300.00)	No adj, PA adjust environmental liab to appropriate level		
1PA	253072	PENSION LIABILITY	-	PA adjustment needed	Other deferred credits (253)	K
1PA	253073	PENSION LIABILITY-PURCHASE ACCOUNT	(96,674,375.99)	PA adjustment needed	Other deferred credits (253)	K
1PA	253080	POST RETIREMENT BENEFITS	-	PA adjustment needed	Other deferred credits (253)	K
1PA	253082	POST RETIREMENT BENEFITS-PURCH ACCT	(77,435,981.00)	PA adjustment needed	Other deferred credits (253)	K
1PA	2535A3	POWER SUPPLY CONT-2.800MW 06 DYNEGY	-	Zero balance, contract expired		0 K
1PA	253869	HILLSBORO WATER TREATMENT	(4,750,000.00)	No adj, PA adjust environmental liab to appropriate level		
1PA	2543L1	\$864M GAIN 2008 FMVADJ-POST 06	-	PA adjustment needed	Other regulatory liabilities (254)	P
1PA	2543L2	\$23M GAIN 2/25 FMVADJ-POST 06	(219,297.27)	PA adjustment needed	Other regulatory liabilities (254)	P
1PA	2543R1	\$864M GAIN 2008 FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other regulatory liabilities (254)	P
1PA	2543R2	\$23M GAIN 2/25 FMVADJ-PRE 07 GAS	-	PA adjustment needed	Other regulatory liabilities (254)	P
2PA	255	ACCUM DEFERD INVESTMENT TAX CREDITS	3,676,390.00	No adj, PA nets IP to zero		
1PA	255	ACCUM DEFERD INVESTMENT TAX CREDITS	15,117,709.00	No adj, PA nets IP to zero		
1PA	257600	UGRD FMV ADJ 864M	-	PA adjustment needed	Unamortized gain on reacquired debt (257)	Q
1PA	257633	UGRD FMV ADJ 23M 2/25	219,186.00	PA adjustment needed	Unamortized gain on reacquired debt (257)	Q
1PA	283651	ADIT NON-PROPERTY - FEDERAL	19,023,291.00	PA adjustment needed	Accumulated deferred income taxes-Other (283) (282)	L
1PA	283652	ADIT NON-PROPERTY - STATE	4,289,178.00	PA adjustment needed	Accumulated deferred income taxes-Other (283) (282)	L
1PA	283996	ADIT OTHER - FEDERAL	-	PA adjustment needed	Accumulated deferred income taxes-Other (283) (282)	L
2PA	283996	ADIT OTHER - FEDERAL	-	PA adjustment needed	Accumulated deferred income taxes-Other (283) (282)	L
1PA	283997	ADIT OTHER - STATE	-	PA adjustment needed	Accumulated deferred income taxes-Other (283) (282)	L
				No adjustment made, adjustment would be between 101 and 114, which is the same row of the FORM 21.		
1PA	399001	CAPITALIZED BENEFITS FROM LABOR	(13,484,000.34)			Z
						160,816,595 Z
Income statement effects in 2008						
1PA	403010	DEPRECIATION EXP-CONTRA ASSET (399)	(358,537.68)			
1PA	9263OP		9,765,898.00		Taxes (4,001,229)	
1PA	9263PE		11,109,284.00		Amortization of contra asset (358,538)	
1PA	407399		8,548,573.00		Reduction in Interest Expense 0	Received benefit only b
1PA	40901E	INCOME TAX EXPENSE-EFFECT TAX RATE	-		Reduction in Reacquired debt (33)	
1PA	409010	OPERATING INCOME - FEDERAL INC TAX	(11,570,286.00)		Reduction in purchase power 0	Contracts have expired
1PA	409011	OPERATING INCOME - STATE INC TAX	(2,607,435.00)		Amortization of PGA disallowance (5,000,000.00)	
1PA	410611		1,804,130.00		Amortization of \$67M reg asset 8,548,573.00	
1PA	610612		406,486.00		Reduction in Pension&OPEB (21,671,250)	Due to FAS 158, we no
1PA	409020	NON-OPERATING INC - FEDERAL INC TAX	-		FAS 158 Reg asset amortization 20,875,182	the benefit of the reduc
1PA	410651	DIT NONPROPERTY - FEDERAL	10,117,825.00		Total (1,607,295)	
1PA	410652	DIT NONPROPERTY - STATE	2,279,633.00			
1PA	4109FB	DIT EXP NU-DEFERRAL-FEDERAL	-			
1PA	4109SB	DIT EXP NU-DEFERRAL-STATE	-			
1PA	410998	DIT EXP - DEFERRAL - FEDERAL	-			
1PA	410999	DIT EXP - DEFERRAL - STATE	-			
1PA	411TXP		-			
1PA	411111		-			
1PA	411112		-			
1PA	411611	DIT CR DEFERRED ASSET - FEDERAL	(2,993,761.00)			
1PA	411612	DIT CR DEFERRED ASSET - STATE	(674,520.00)			
1PA	411651		(5,022,683.00)			
1PA	411652		(1,131,654.00)			
1PA	411998	DIT EXP AMORTIZATION - FEDERAL	-			
1PA	411999	DIT EXP AMORTIZATION - STATE	-			
1PA	427805	INT EXP SECURITIZ D-6/2005-FMV ADJ	-			
1PA	427806	INT EXP SECURITIZ D-6/2007-FMV ADJ	0.05			
1PA	427807	INT EXP SECURITIZ D-6/2008-FMV ADJ	0.07			
1PA	427832	INT EXP \$70,000,000 6.75%-FMV ADJ	-			
1PA	427833	INT EXP \$65,630,000 7.50%-FMV ADJ	-			
1PA	427840	INT EXP \$18,700,000 5.4%-FMV ADJ	-			
1PA	427841	INT EXP \$33,755,000 5.4%-FMV ADJ	-			
1PA	427844	INT EXP \$250,000,000 7.5%-FMV ADJ	-			
1PA	427845	INT EXP \$35,615,000 5.7%-FMV ADJ	-			
1PA	427846	INT EXP \$84,150,000 7.4%-FMV ADJ	-			
1PA	427851	INT EXP \$550,000,000 11.5%-FMV ADJ	-			
1PA	4280PA	AMORT OF DEBT DISC & EXP (PA)	-			
1PA	4281PA	AMORT OF DEBT GAIN/LOSS REACQ DEBT	(33.06)			
2PA	496		(5,000,000.00)			
1PA	5555A3	P/A POWER SUPPLY CONT-2.800MW 2006	-			
1PA	926019	POST-RETIREMENT BEN (NON-PENSION)	(9,391,750.00)			
1PA	926081	EMP BEN TRANSFERRED TO CONSTRUCTION	-			
1PA	926091	PENSIONS-RET PLAN	(12,279,500.00)			
1PA	926092	PENSIONS-TRANS TO CONSTRUCTION	-			
			(6,998,330.62)	Ties to period 13 entry		
			(0.00)			