

ILLINOIS
COMMERCE COMMISSION

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CHIEF CLERK'S OFFICE

**Ameren Illinois Company
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: 12/15/2010

RP 2.01RS

Please provide supporting journal entries (including references to ICC accounts) that record the change in the amount of each purchase accounting adjustment ("PA Adjustment") provided in response to ICC Staff data request RP 1.02 from December 31, 2008 to December 31, 2009. Additionally, please identify the journal entries that correspond to each PA Adjustment provided in RP 1.02 and include supporting documentation in the response.

RESPONSE

**Prepared By: Ronald D. Stafford
Title: Manager, Regulatory Accounting
Phone Number: 314-206-0584**

RP 2.01RS Attach, pages 1 through 5, include the same information provided in response to RP 2.01 Attach. RP 2.01RS Attach also includes three additional pages, identified as pages 6 through 8, that further detail 2009 purchase accounting activity with corresponding account major/minor offsets for each line item as reported for 2009. Unless noted, the identified activity is for amortization of purchase accounting balances. In conversations with Rochelle Phipps to clarify the request for supporting journal entries, Staff agreed to a summary of 2009 activity with corresponding explanations for such activity, in lieu of more voluminous monthly journal entries. Subsequent to preparation of pages 6 through 8, it was determined that corrections needed to be made to the reported purchase accounting related deferred income tax balance shown on pages 6 through 8 and the resulting adjustment to account 114 as shown on the full balance sheet presented on pages 4 and 5. RP 2.01RS Attach, pages 9 through 11 detail corrections to 2009 purchase accounting activity shown on pages 6 through 8 with corrections highlighted. RP 2.01RS Attach, pages 12 and 13 detail corrections to the 2009 full balance sheet shown on pages 4 and 5 with corrections highlighted. Finally, RP 2.01RS Attach, page 14 presents an explanation of Illinois Power accounting deferred tax entries that support the information shown on pages 9 through 13.

OFFICIAL FILE

ILL. C. C. DOCKET NO. 10-0517
Staff Cross **Exhibit No.** 1
Witness _____
Date 12-22-10 **Reporter** CB

ASSETS		2009	Form 21	2009
		Form 1	PA (1)	Form 21
		Balance sheet	Adjustments	Balance sheet
1	Utility Plant			
2	Utility Plant (101-106,114)	3,751,012,414	A 171,548,923	Z 3,922,561,337
3	Construction Work in Progress (107)	36,388,535		36,388,535
4	Total Utility Plant	3,787,400,949	171,548,923	3,958,949,872
5	(less) Accum. Prov. For Depr. Amort. Depl. (108,111,115)	1,443,221,053	B	1,443,221,053
6	Net Utility Plant	2,344,179,896	171,548,923	2,515,728,819
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)	2,344,179,896	171,548,923	2,515,728,819
15	Utility Plant Adjustments (116)	-		-
16	Gas stored underground - Noncurrent (117) electric	19,608,831		19,608,831
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)	1,293,254	D	1,293,254
19	(less) Accum. Prov. For Depr and Amort (122)	397,424	E	397,424
20	Investments in Associated Companies (123)	-		-
21	Investments in Subsidiary Companies (123.1)	-		-
22	(For cost of Account 123.1, See Footnote Page 224, line 42)	-		-
23	Noncurrent portion of Allowances	-		-
24	Other Investments (124)	-		-
25	Sinking Funds (125)	-		-
26	Depreciation Fund (126)	-		-
27	Amortization Fund Federal (127)	-		-
28	Other Special Funds (128)	34,896,134		34,896,134
29	Special Funds (129) Non-Major	-		-
30	Long-Term Portion of Derivative Assets (175)	-		-
31	Long-Term Portion of Derivative Assets-Hedges (176)	1,342,050		1,342,050
32	Total Other Property and Investments (Line 22-25 and 27-35)	37,134,014		37,134,014
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major only) (130)	-		-
35	Cash (131)	15,385,790		15,385,790
36	Special Deposits (132-134)	1,600,000		1,600,000
37	Working Fund (135)	1,900		1,900
38	Temporary Cash Investments (136)	175,021,458		175,021,458
39	Notes Receivable (141)	-		-
40	Customer Accounts Receivable (142)	94,698,004		94,698,004
41	Other Accounts Receivable (143)	1,550,173		1,550,173
42	(Less) Accum. Prov for uncollectible Acct. - Credit (144)	9,061,545		9,061,545
43	Notes Receivable from Associated Companies (145)	-		-
44	Accts Receivable from Associated Companies (146)	107,962,683		107,962,683
45	Fuel Stock (151)	-		-
46	Fuel Stock Expenses Undistributed (152)	-		-
47	Residuals (Elec) and Extracted Products (153)	-		-
48	Plant Materials and Operating Supplies (154)	27,563,033		27,563,033
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)	1,243,344		1,243,344
55	Gas Stored Underground - Current (164.1)	84,254,158		84,254,158
56	LNG Stored and Held for Processing (164.2-164.3)	-		-
57	Prepayments (165)	24,788,368		24,788,368
58	Advances for Gas (166-167)	-		-
59	Interest and Dividends Receivable (171)	3		3
60	Rents Receivable (172)	-		-
61	Accrued Utility Revenues (173)	94,065,000		94,065,000
62	Miscellaneous Current and Accrued Assets (174)	631,025		631,025
63	Derivative Instrument Assets (175)	-		-
64	(Less) Long-term Portion of Derivative Instrument Assets (175)	-		-
65	Derivative Instrument Assets-Hedges (176)	2,234,304		2,234,304
66	(Less) Long-term Portion of Derivative Instrument Assets-Hedges (176)	1,342,050		1,342,050
67	Total	620,595,648		620,595,648
68	DEFERRED DEBITS			
69	Unamortized debt expenses (181)	9,763,461		9,763,461
70	Extraordinary Property Losses (182.1)	-		-
71	Unrecovered Plant and Regulatory Study Costs (182.2)	-		-
72	Other Regulatory Assets (182.3)	514,228,516	(20,976,468)	F 493,252,048
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)	323,826,413	(214,047,064)	G 109,779,349
79	Def. losses from disposition of Utility Plt. (187)	-		-
80	Research, Devel. and Demonstration Expend. (188)	-		-

ASSETS		2009	Form 21	2009
		Form 1	PA (1)	Form 21
		Balance sheet	Adjustments	Balance sheet
81	Unamortized loss on required debt (189)	5,699,925	15,242,398 N	20,942,323
82	Accumulated Deferred income taxes (190)	37,952,408	39,136,924 H	77,089,332
83	Unrecovered Purchasa Gas Costs (191)	27,044		27,044
84	TOTAL deferred Debits	891,497,767	(180,644,210)	710,853,557
85	Total Assets and Other Debits	3,913,016,156	(9,095,287)	3,903,920,869
PROPRITARY CAPITAL				
2	Common stock issued (201)	-		-
3	Preferred stock issued (204)	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
7	Other paid in capital (208-211)	1,349,290,953		1,349,290,953
8	Installments received on capital stock (212)	-		-
9	(less) discount on capital stock (213)	81,505		81,505
10	(less) capital stock expense (214)	-		-
11	Retained earnings (215,215 1,216)	52,127,077		52,127,077
12	Unappropriated Undistributed Subsidiary earnings (216.1)	-		-
13	(less) required capital stock (217)	-		-
14	Noncorporate Proprietorship (Non-major only) (218)	-		-
15	Accumulated Other comprehensive income (loss) (219)	3,361,106	(3,361,106) M	-
16	TOTAL Proprietary Capital (Lines 2 through 15)	1,450,566,081	(3,361,106)	1,447,204,975
LONG TERM DEBT				
18	Bonds (221)	1,155,804,070	(5,734,070) I	1,150,070,000
19	(Less) required bonds (222)	-		-
20	Advance from associated companies (223)	-		-
21	Other long-term debt (224)	-		-
22	Unamortized premium on LTD (225)	-		-
23	(Less) unamortized discount on LTD (226)	9,675,716		9,675,716
24	TOTAL LONG TERM DEBT (lines 18 though 24)	1,146,128,354	(5,734,070)	1,140,394,284
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)	14,847,930		14,847,930
29	Accumulated provision for Pension and benefits (228.3)	-		-
30	Accumulated Miscellaneous operating provisions (228.4)	-		-
31	Accumulated provision for Rate refunds (229)	22,936,387		22,936,387
32	Long-Term Portion of Derivative Instrument Liabilities	-		-
33	Long-Term Portion of Derivative Instrument Liabilities-Hedges	164,213,791		164,213,791
32	Asset retirement obligations (230)	2,428,638		2,428,638
33	TOTAL OTHER Noncurrent liabilities (lines 27 through 35)	204,426,746	-	204,426,746
CURRENT AND ACCRUED LIABILITIES				
35	Current Portion of Long-Term Debt	-		-
36	Notes payable (231)	-		-
37	Accounts payable (232)	90,567,621		90,567,621
38	Notes Payable to Associated companies (233)	-		-
39	Accounts Payable to Associated companies (234)	175,969,192		175,969,192
40	Customer deposits (235)	19,572,108		19,572,108
41	Taxes accrued (236)	6,150,950		6,150,950
42	Interest accrued (237)	17,313,663		17,313,663
43	Dividends declared (238)	573,533		573,533
44	Matured Long-Term Debt (239)	-		-
45	Matured Interest (240)	-		-
46	Tax collections payable (241)	2,081,187		2,081,187
47	Miscellaneous Current and Accrued Liabilities (242)	23,141,868		23,141,868
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)	248,932,464		248,932,464
52	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	164,213,791		164,213,791
53	TOTAL Current & Accrued Liabilities	420,088,795	-	420,088,795
DEFERRED CREDITS				
55	Customer Advances for construction (252)	75,443,498		75,443,498
56	Accumulated Deferred Investment Tax credits (255)	-		-
57	Deferred gains from disposition of Utility plant (256)	-		-
58	Other deferred credits (253)	359,354,655	K	359,354,655
59	Other regulatory liabilities (254)	3,595,240	(206,013) P	3,389,227
60	Unamortized gain on reacquired debt (257)	-	205,902 Q	205,902
61	Accumulated deferred income taxes- Accel. Amort (261)	-		-
62	Accumulated deferred income taxes- Other Property (262)	251,841,695		251,841,695
63	Accumulated deferred income taxes-Other (263)	1,571,092	L	1,571,092
64	TOTAL deferred Credits	691,806,180	(111)	691,806,069
65	TOTAL liabilities and Other credits	\$ 3,913,016,156	(9,095,287)	3,903,920,869
		\$ -	\$ -	\$ -

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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: 12/16/2010

RP 3.01

Please reconcile the Account 114 total presented on page 13 of Illinois Power Company's 2008 ILCC Form 21 annual report with the Account 114 total presented on page 13 of Illinois Power Company's 2009 ILCC Form 21 annual report. In the response, please provide sufficient detail and supporting documentation to allow Staff to verify independently the Company's reconciliation of the Account 114 total and each adjustment presented on page 13 of Illinois Power Company's 2008 ILCC Form 21 annual report with the Account 114 total and each adjustment presented on page 13 of Illinois Power Company's 2009 ILCC Form 21 annual report. Specifically, for the Account 114 total, including each adjustment referenced in column "Amount in Form 1 not in Form 21 Debit (Credit)," on page 13, individually, please identify and describe each income statement effect, including the account number and the amount attributable to the purchase accounting adjustment presented on page 13 of the Form 21 annual report. If any of those adjustments on page 13 have non-income statement effects, please identify and describe in detail each non-income statement effect, including the account number and the amount attributable to the purchase accounting adjustment presented on page 13 of the Form 21 annual report.

RESPONSE

**Prepared By: Ronald D. Stafford
Title: Manager, Regulatory Accounting
Phone Number: 314-206-0584**

RP 3.01 Attach 1, page 1 provides a reconciliation of the Account 114 total presented on page 13 of Illinois Power Company's 2008 ILCC Form 21 annual report with the Account 114 total presented on page 13 of Illinois Power Company's 2009 ILCC Form 21 annual report and the corrected 2009 Account 114 total presented in the revised supplemental response to RP 2.01. RP 3.01 Attach 1, page 2 provides a detailed amortization schedule of Accounts 182, 189, 221, 254, and 257 as shown on page 1. Note that the balance sheet balances and income statement amortizations net to zero for these five accounts. RP 3.01 Attach 1, page 3 provides quarterly amortizations and other adjustments in support of page 1 activity in Accounts 190, 219 (tax), and 283 along with

corrections to Account 190 shown on page 1. RP 3.01 Attach 2 provides a document from the Company's actuary, Towers Watson, in support of the page 1 activity in Account 219 (non-tax). Income statement and non-income statement effects are identified and described with purchase accounting related amounts and supporting account numbers on RP 3.01 Attach 1 and RP 3.01 Attach 2.

FERC Account	Balance at 12/31/2008	Amortization to the income statement	Income statement accounts	Amortization not on the income statement	accounts	Reclass not on the income statement	accounts	Balance at 12/31/2009	Correction to the income statement	Income statement accounts	Adjusted Balance at 12/31/2009
182.3	26,141,596	(993,588)	428	-		-		20,976,468			20,976,468
		(4,171,540)	427								
186	214,047,064	-						214,047,064			214,047,064
189	(16,235,986)	993,588	428	-		-		(15,242,398)			(15,242,398)
190	(72,702,595)	-		315,443	219	8,607,101	283	(63,780,051)	24,643,127	410/411	(39,136,924)
219 (non-tax)	(6,368,540)	794,568	926	-		-		(5,573,972)			(5,573,972)
219 (tax)	2,528,309			(315,443)	190			2,212,866			2,212,866
221	(9,905,610)	4,171,540	427					(5,734,070)			(5,734,070)
254	(219,297)	13,284	428	-		-		(206,013)			(206,013)
257	219,186	(13,284)	428	-		-		205,902			205,902
283	23,312,469	(14,705,368)	410/411	-		(8,607,101)	190	-			-
Total 114 adjustment	160,816,596	(13,910,800)						146,905,796	24,643,127		171,548,923

Other income statement items included on RP 2.01RS not included above (1)

A) Amortization of regulatory asset	(9,325,716)	No adjustment made to balance sheet as full rate recovery of this regulatory asset is expected (\$67M IP integration).
B) Amortization of contra asset	358,538	No adjustment made to balance sheet as full reduction to plant accounts is already reflected on the balance sheet.
C) Current taxes-amortization	14,705,368	Adjustment in income tax major 409 amortization of deferred tax offset to the 410/411 amounts shown above
C) Current taxes-income (2)	<u>3,248,232</u>	Adjustment in income tax major 409 tax on current PA income

Income Statement Impact in 2009 (4,924,378) Overall PA income items (ties to RP2.01S)

(1) Since amortizations above reflect the balance sheet impact of journal entries, all additional amounts shown are opposite sign to allow for reconciliation to RP 2.01RS.

(2) Tax on PA Income reconciliation
 3,248,232 Income taxes on current PA income
 8,172,610 PA Pretax book income (PA income items above not in accounts 409, 410 and 411)
 39.75% Effective tax rate, which is equal to the statutory rate.

IP - check of Debt-related PA amortization

Type	Description	Balances as of Dec 2008				Verification of balances			2009 Amortization 12
		Purch acct BD PA	Purch acct BD PA	Purch acct BD PA	Purch acct BD PA	As of Dec 2008 Months remaining	Monthly amortization	Recalculation	
		Reacquired Debt	Reg Asset	Reacquired Debt	Reg Asset				
Loss on REACQ Debt	FMB 12% Due 11/2012	189699	1823L2	(38,070.00)	38,070.00	47	810.00	38,070.00	9,720.00
	\$18.75M 5.4% PCB 3/28	189640	1823L5	(342,700.00)	342,700.00	230	1,480.00	342,700.00	17,880.00
	\$111.77M 11/28	189636	1823LG	(1,016,022.00)	1,016,022.00	238	4,269.00	1,016,022.00	51,228.00
	\$75M 3/17	189632	1823LF	(282,534.00)	282,534.00	98	2,883.00	282,534.00	34,596.00
	TOPRS 1/45	189631	1823LE	(2,423,952.00)	2,423,952.00	432	5,611.00	2,423,952.00	67,332.00
	Redeemed IP Capital L.P. (MIPS) 12/43	189630	1823LD	(2,301,148.00)	2,301,148.00	419	5,492.00	2,301,148.00	65,904.00
	\$235M for 8% NMB due 2/2023	189625	1823LC	(954,210.00)	954,210.00	170	5,613.00	954,210.00	67,356.00
	\$33.755M for PCB due 4/2017	189624	1823LB	(658,944.00)	658,944.00	99	6,656.00	658,944.00	79,872.00
	\$150M for 7.625% due 4/2032	189623	1823L4	(1,609,272.00)	1,609,272.00	279	5,768.00	1,609,272.00	69,216.00
	\$235M for 8% NMB due 2/2023	189622	1823LA	(1,892,610.00)	1,892,610.00	170	11,133.00	1,892,610.00	133,596.00
	\$75M for 9.875% FMB due 7/2016	189621	1823L3	(49,770.00)	49,770.00	90	553.00	49,770.00	6,636.00
	\$84.150M for 7.4% FMB due 12/2024	189619	1823L0	(641,569.00)	641,569.00	191	3,359.00	641,569.00	40,308.00
	\$35.615M for 5.7% FMB due 2/2024	189618	1823L9	(382,272.00)	382,272.00	181	2,112.00	382,272.00	25,344.00
	\$111.77M variable PCB due 11/2028	189617	1823L8	(1,469,174.00)	1,469,174.00	238	6,173.00	1,469,174.00	74,076.00
	\$200M for 7.5% NMB due 7/2025	189615	1823L7	(470,635.00)	470,635.00	199	2,365.00	470,635.00	28,380.00
	\$125M for 9.375% FMB due 9/2016	189602	1823L6	(1,703,104.00)	1,703,104.00	92	18,512.00	1,703,104.00	222,144.00
	\$864M for TRN's due in 2008	189600	1823L1	-	-	-	-	-	-
									993,588.00
Gain on REACQ Debt	\$23M for 7.5% FMB due 7/2025	257633	2543L2	219,186.00	(219,297.27)	198	1,107.00	219,186.00	13,284.00
Long Term Debt	PCB SER A 5.4% DUE 03/2028 \$18.7	221940	182340	(559,355.38)	559,355.34	231	2,421.45	559,354.95	29,057.40
	\$33,750,000 5.40%-FMV ADJ-Mar/2028	221941	182341	(720,099.53)	720,099.44	231	3,117.31	720,098.61	37,407.72
	NM BONDS 7.5% DUE 06/2009	221944	182344	(3,785,939.54)	3,785,939.64	6	630,989.96	3,785,939.76	3,785,939.76
	NMB 1994 SER U, 5.7%, D 2/2024	221945	182345	(4,840,215.33)	4,840,215.34	182	26,594.59	4,840,215.38	319,135.08
									4,171,539.96
Sum of account 182					26,141,596				
Sum of account 189				(16,235,986)					
Sum of account 221				(9,905,610)					
Net adjustment relating to 182, 189, 221					(0.02)				
Sum of account 254					(219,297.27)				
Sum of account 257				219,186.00					
Net adjustment relating to 254 and 257					(111.27)				

Notice how the balance sheet amounts offset (to basically \$0). The income statement amortizations also net to \$0 (major 427 and 428).

IP - amortization of tax accounts

Type	FERC Acct	Q1, 2009	Q2, 2009	Q3, 2009	2008 Tax Return True Up	Q4, 2009	Reclass	Total 2009	(1) Correction	Adjusted TOTAL 2009
Class VI Book	190						(23,671,111)	(23,671,111)		(23,671,111)
	283	1,757,810	1,757,810	979,634	(14,397,432)	1,087,530	23,671,111	14,856,463		14,856,463
Class VI Tax	190						14,736,229	14,736,229		14,736,229
	283	(907,809)	(1,042,410)	(1,002,077)	(283,441)	(998,881)	(14,736,229)	(18,970,847)		(18,970,847)
Post Closing Entries	190						17,541,983	17,541,983		17,541,983
	283	(789,780)	(789,779)	(38,271)		(38,271)	(17,541,983)	(19,198,084)		(19,198,084)
FAS 158 OCI	190	79,009	78,415	79,009		79,010		315,443	24,643,127	24,958,570
FAS 158 OCI	219	(79,009)	(78,415)	(79,009)		(79,010)		(315,443)		(315,443)
Total	190	79,009	78,415	79,009	-	79,010	8,607,101	8,922,544	24,643,127	33,565,671
Total	219	(79,009)	(78,415)	(79,009)	-	(79,010)	-	(315,443)	-	(315,443)
Total	283	60,221	(74,380)	(60,714)	(14,680,873)	50,377	(8,607,101)	(23,312,469)	-	(23,312,469)
Grand Total	190/283	60,221	(74,380)	(60,714)	(14,680,873)	50,377	-	(14,705,368)	24,643,127	9,937,759

(1) Correction of PA deferred tax amortization of Class VI book-tax timing differences as shown on RP 2.01RS Attach Page 14 of 14.

Ameren Corporation
Reconciliation of Regulatory Asset or AOCI
Shown as Pretax (Increase)/Decrease to Assets or Equity

	IP-SA	IPC		Total
	Reg Asset	AOCI	Reg. Asset Amort.	Reg Asset / AOCI
	A	B	C	D (A + B + C)
<u>Total Pension (Qual. & Non Qual.)</u>				
<i>2008</i>				
A. After Employee Transfer - 1/1/2009	143,439	(9,362)	(76,736)	57,341
B. Effect of True Up*	TBD	-	-	TBD
C. Amortizations				
Amortization of Pre-2007 Balances	(10,527)	1,170	10,527	1,170
Amortization of Post-2006 Experience*	1,434	-	-	1,434
Total	<u>(9,093)</u>	<u>1,170</u> ①	<u>10,527</u>	<u>2,604</u>

* The true up of the regulatory asset and the amortization of post-2006 experience will reflect the completion of the 2009 valuation in the 2nd quarter of 2009

AOCI
2009 Amortization

<i>Pension</i>	①	<i>1,170</i>
<i>OPEB</i>	②	<i><374></i>
		<u><i>796 k</i></u>

Source: Towers
WMSA

Ameren Corporation
Reconciliation of Regulatory Asset or AOCI
Shown as Pretax (Increase)/Decrease to Assets or Equity

	IP-SA	AOCI	IPC	Total
	Reg Asset		Reg. Asset Amort.	Reg Asset / AOCI
<u>Before and After Reflecting Medicare Part D</u>	A	B	C	D (A + B + C)
A. After Employee Transfer - 1/1/2009	114,978	2,993	(68,630)	49,341
B. Effect of True Up*	TBD	-	-	TBD
C. Amortizations				
Amortization of Pre-2007 Balances	(9,758)	(374)	9,758	(374)
Amortization of Post-2006 Experience*	(2,184)	-	-	(2,184)
Total	(11,942)	(374)	9,758	(2,558)

* The true up of the regulatory asset and the amortization of post-2006 experience will reflect the completion of the 2009 valuation in the 2nd quarter of 2009