

Ameren Illinois Company
Electric
Statement of Accounting Treatment

- a) The accounting treatment applied to anticipated events and transactions in the forecast is the same as the accounting treatment to be applied in recording the events once they have occurred, except as discussed in Ameren Exhibit 9.0.

- b) An explanation of differences between the accounting treatment applied to anticipated events and transactions in the forecast forming the basis of the test year selected by the utility and the accounting treatment to be applied in recording the event once it has occurred is contained in Ameren Exhibit 9.0.

The information on this schedule is identical for each AIC rate zone and on a total company basis. This schedule is provided in compliance with the instructions of the Deficiency Letter requesting “separate and distinct” schedules for each AIC rate zone.