

Note: this file starts with a balance sheet that does not include purchase accounting (PA not booked until October 2010), and is accounting to show what the balance sheet would look like.

	(NO PCH ACCTG) 09/30/2010 Form 1 Balance sheet	CILCORP PA Push Down
ASSETS		
1 Utility Plant		
2 Utility Plant (101-106,114)	1,530,180,843	(719,050,322) A
3 Construction Work in Progress (107)	8,387,509	
4 Total Utility Plant	1,538,568,352	(719,050,322)
5 (less) Accum. Prov. For Depr.Amort, Depl, (108,111,115)	942,956,250	(710,314,720) B
6 Net Utility Plant	595,612,102	(8,735,602)
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)	595,612,102	(8,735,602)
15 Utility Plant Adjustments (116)	-	
16 Gas stored underground - Noncurrent (117) electric	1,502,184	
17 OTHER PROPERTY AND INVESTMENTS	-	
18 Nonutility Property (121)	2,868,394	(2,400) C
19 (less) Accum. Prov. For Depr and.Amort (122)	50,898	(2,400) D
20 Investments in Associated Companies (123)	-	
21 Investments in Subsidiary Companies (123.1)	591,346,956	
22 (For cost of Account 123.1, See Footnote Page 224, line 42)	-	
23 Noncurrent portion of Allowances	-	
24 Other Investments (124)	6,599,600	
25 Sinking Funds (125)	-	
26 Depreciation Fund (126)	-	
27 Amortization Fund Federal (127)	-	
28 Other Special Funds (128)	27,222,449	
29 Special Funds (129) Non-Major	-	
30 Long-Term Portion of Derivative Assets (175)	-	
31 Long-Term Portion of Derivative Assets-Hedges (176)	840,912	
32 Total Other Property and Investments (Line 22-25 and 27-35)	628,827,413	-
33 CURRENT AND ACCRUED ASSETS		
34 Cash and Working Funds (Non-major only) (130)	-	
35 Cash (131)	804,979	
36 Special Deposits (132-134)	1,801,799	
37 Working Fund (135)	1,200	
38 Temporary Cash Investments (136)	79,346,810	
39 Notes Receivable (141)	-	
40 Customer Accounts Receivable (142)	35,589,761	
41 Other Accounts Receivable (143)	(2,750,540)	
42 (Less) Accum. Prov for uncollectible Acct. - Credit (144)	2,004,642	
43 Notes Receivable from Associated Companies (145)	-	
44 Accts Receivable from Associated Companies (146)	12,898,485	
45 Fuel Stock (151)	-	
46 Fuel Stock Expenses Undistributed (152)	-	
47 Residuals (Elec) and Extracted Products (153)	-	
48 Plant Materials and Operating Supplies (154)	7,103,412	
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)	330,559	
55 Gas Stored Underground - Current (164.1)	51,311,308	
56 LNG Stored and Held for Processing (164.2-164.3)	-	
57 Prepayments (165)	25,631,595	
58 Advances for Gas (166-167)	-	
59 Interest and Dividends Receivable (171)	-	
60 Rents Receivable (172)	-	

61	Accrued Utility Revenues (173)	18,994,000	
62	Miscellaneous Current and Accrued Assets (174)	569,577	
63	Derivative Instrument Assets (175)	-	
64	(Less) Long-term Portion of Derivative Instrument Assets (175)	-	
65	Derivative Instrument Assets-Hedges (176)	1,044,302	
66	(Less) Long-term Portion of Derivative Instrument Assets-Hedges (176)	840,912	
67	Total	<u>229,831,693</u>	-
68	DEFERRED DEBITS		
69	Unamortized debt expenses (181)	1,854,894	
70	Extraordinary Property Losses (182.1)	-	
71	Unrecovered Plant and Regulatory Study Costs (182.2)	-	
72	Other Regulatory Assets (182.3)	223,430,484	
73	Prelim. Survey and Investigation Charges (Electric) (183)	-	
74	Prelim. Survey and Investigation Charges (Gas) (183.1)	-	
75	Other Prelim. Survey and Investigation Charges (Gas) (183.2)	-	
76	Clearing Accounts (184)	(481,636)	
77	Temporary Facilities (185)	-	
78	Miscellaneous Deferred Debits (186)	2,156,459	197,027,143 E
79	Def. losses from disposition of Utility Plt. (187)	-	
80	Research, Devel, and Demonstration Expend. (188)	-	
81	Unamortized loss on required debt (189)	4,260,223	
82	Accumulated Deferred income taxes (190)	50,747,179	- F
83	Unrecovered Purchase Gas Costs (191)	381,417	
84	TOTAL deferred Debits	<u>282,349,020</u>	<u>197,027,143</u>
85	Total Assets and Other Debits	<u>1,738,122,412</u>	<u>188,291,541</u>

LIABILITIES AND SHAREHOLDER EQUITY

**Current Year
End of Yr Balance**

1	PROPRITETARY CAPITAL		
2	Common stock issued (201)	185,661,496	
3	Preferred stock issued (204)	-	
4	Capital stock subscribed (202,205)	-	
5	Stock liability for conversion (203,206)	-	
6	Premium on capital stock (207)	-	
7	Other paid in capital (208-211)	294,167,330	137,244,114 G
8	Installments received on capital stock (212)	-	
9	(less) discount on capital stock (213)	-	
10	(less) capital stock expense (214)	-	
11	Retained earnings (215,215.1,216)	90,591,926	37,071,518 H
12	Unappropriated Undistributed Subsidiary earnings (216.1)	310,844,549	
13	(less) required capital stock (217)	-	
14	Noncorporate Proprietorship (Non-major only) (218)	-	
15	Accumulated Other comprehensive income (loss) (219)	-	17,443,915 I
16	TOTAL Proprietary Capital (Lines 2 through 15)	<u>881,265,301</u>	<u>191,759,547</u>
17	LONG TERM DEBT		
18	Bonds (221)	279,000,000	
19	(Less) reaquired 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)	311,475	
24	TOTAL LONG TERM DEBT (lines 18 though 24)	<u>278,688,525</u>	-
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)	4,277,046	
29	Accumulated provision for Pension and benefits (228.3)	825,000	
30	Accumulated Miscellaneous operating provisions (228.4)	-	
31	Accumulated provision for Rate refunds (229)	22,921,321	
32	Long-Term Portion of Derivative Instrument Liabilities	-	
33	Long-Term Portion of Derivative Instrument Liabilities-Hedges	68,120,594	
34	Asset retirement obligations (230)	1,002,931	
35	TOTAL OTHER Noncurrent liabilities (lines 27 through 35)	<u>97,146,892</u>	-
36	CURRENT AND ACCRUED LIABILITIES		
37	Notes payable (231)	-	
38	Accounts payable (232)	27,380,332	

39 Notes Payable to Associated companies (233)	-	
40 Accounts Payable to Associated companies (234)	23,931,541	
41 Customer deposits (235)	8,536,655	
42 Taxes accrued (236)	2,855,617	
43 Interest accrued (237)	8,005,042	
44 Dividends declared (238)	-	
45 Matured Long-Term Debt (239)	-	
46 Matured Interest (240)	-	
47 Tax collections payable (241)	625,036	
48 Miscellaneous Current and Accrued Liabilities (242)	13,335,019	
49 Obligations under Capital Leases - current (243)	-	
50 Derivative instrument liabilities (244)	-	
51 (Less) Long-Term Portion of Derivative Instrument Liabilities	-	
52 Derivative instrument liabilities Hedges (245)	129,760,010	
53 (Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges	68,120,594	
54 TOTAL Current & Accrued Liabilities	<u>146,308,658</u>	-
55 DEFERRED CREDITS		
56 Customer Advances for construction (252)	8,172,347	
57 Accumulated Deferred Investment Tax credits (255)	2,330,630	
58 Deferred gains from disposition of Utility plant (256)	-	
59 Other deferred credits (253)	179,541,049	- J
60 Other regulatory liabilities (254)	6,566,138	
61 Unamortized gain on reacquired debt (257)	-	
62 Accumulated deferred income taxes- Accel. Amort (281)	-	
63 Accumulated deferred income taxes- Other Property (282)	133,854,918	
64 Accumulated deferred income taxes-Other (283)	4,247,954	(3,468,006) K
65 TOTAL deferred Credits	<u>334,713,036</u>	<u>(3,468,006)</u>
66 TOTAL liabilities and Other credits	<u>\$ 1,738,122,412</u>	<u>\$ 188,291,541</u>

Ratemaking Adjustment

Form 21 PA Adjustment Line 2
Less Utility Plant credit to Account 399
Adjustment = Common Equity added for AIC merger shown below

Other paid in capital added for AIC merger
Retained earnings added for AIC merger
Total Common Equity added for AIC merger

layers in the purchase

(As WITH PCH ACCTG) 09/30/2010 Balance sheet w/ PCH ACCTG	Form 21 PA Adjustments	09/30/2010 Balance sheet Form 21 Balance
811,130,521	183,051,234 Z	994,181,755
8,387,509	-	8,387,509
819,518,030	183,051,234	1,002,569,264
232,641,530	-	232,641,530
586,876,500	183,051,234	769,927,734
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
586,876,500	183,051,234	769,927,734
-	-	-
1,502,184	-	1,502,184
-	-	-
2,865,994	-	2,865,994
48,498	-	48,498
-	-	-
591,346,956	-	591,346,956
-	-	-
-	-	-
6,599,600	-	6,599,600
-	-	-
-	-	-
-	-	-
27,222,449	-	27,222,449
-	-	-
-	-	-
840,912	-	840,912
628,827,413	-	628,827,413
-	-	-
804,979	-	804,979
1,801,799	-	1,801,799
1,200	-	1,200
79,346,810	-	79,346,810
-	-	-
35,589,761	-	35,589,761
(2,750,540)	-	(2,750,540)
2,004,642	-	2,004,642
-	-	-
12,898,485	-	12,898,485
-	-	-
-	-	-
-	-	-
7,103,412	-	7,103,412
-	-	-
-	-	-
-	-	-
-	-	-
330,559	-	330,559
51,311,308	-	51,311,308
-	-	-
25,631,595	-	25,631,595
-	-	-
-	-	-
-	-	-

18,994,000	-		18,994,000
569,577	-		569,577
-	-		-
-	-		-
1,044,302	-		1,044,302
840,912	-		840,912
<u>229,831,693</u>	-		<u>229,831,693</u>
1,854,894	-		1,854,894
-	-		-
-	-		-
223,430,484	-		223,430,484
-	-		-
-	-		-
(481,636)	-		(481,636)
-	-		-
199,183,602	(197,027,143)	1	2,156,459
-	-		-
-	-		-
4,260,223	-		4,260,223
50,747,179	-	2	50,747,179
381,417	-		381,417
<u>479,376,163</u>	<u>(197,027,143)</u>		<u>282,349,020</u>
<u>1,926,413,953</u>	<u>(13,975,909)</u>		<u>1,912,438,044</u>

185,661,496	-		185,661,496
-	-		-
-	-		-
-	-		-
-	-		-
431,411,444	-		431,411,444
-	-		-
-	-		-
127,663,444	-		127,663,444
310,844,549	-		310,844,549
-	-		-
-	-		-
17,443,915	(17,443,915)	3	-
<u>1,073,024,848</u>	<u>(17,443,915)</u>		<u>1,055,580,933</u>

279,000,000	-		279,000,000
-	-		-
-	-		-
-	-		-
311,475	-		311,475
<u>278,688,525</u>	-		<u>278,688,525</u>

-	-		-
-	-		-
4,277,046	-		4,277,046
825,000	-		825,000
-	-		-
22,921,321	-		22,921,321
-	-		-
68,120,594	-		68,120,594
1,002,931	-		1,002,931
<u>97,146,892</u>	-		<u>97,146,892</u>

-	-		-
27,380,332	-		27,380,332

-	-	-	-
23,931,541	-	23,931,541	
8,536,655	-	8,536,655	
2,855,617	-	2,855,617	
8,005,042	-	8,005,042	
-	-	-	
-	-	-	
625,036	-	625,036	
13,335,019	-	13,335,019	
-	-	-	
-	-	-	
129,760,010	-	129,760,010	
68,120,594	-	68,120,594	
<u>146,308,658</u>	-	<u>146,308,658</u>	
8,172,347	-	8,172,347	
2,330,630	-	2,330,630	
-	-	-	
179,541,049	-	179,541,049	
6,566,138	-	6,566,138	
-	-	-	
-	-	-	
133,854,918	-	133,854,918	
779,948	3,468,006	4,247,954	4
<u>331,245,030</u>	<u>3,468,006</u>	<u>334,713,036</u>	
<u>\$ 1,926,413,953</u>	<u>\$ (13,975,909)</u>	<u>\$ 1,912,438,044</u>	

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183,051,234
(8,735,602)
174,315,632

137,244,114
37,071,518
174,315,632

U	BD	MAJMIN	Adjusted Opening Bal	Subtotal by FERC Line	Form 21 Treatment
CIL	1 CX	101	PLANT IN SERVICE	(461,572,941.52)	PA Adjustment needed
CIL	2 CX	101	PLANT IN SERVICE	(278,676,161.31)	PA Adjustment needed
CIL	1 CX	106	CONSTRUCTION NOT CLASSIFIED	(7,701,963.05)	(747,951,065.88) A PA Adjustment needed
CIL	1 CX	108	ACCUM PROVISION FOR DEPRECIATION	448,817,414.39	PA Adjustment needed
CIL	2 CX	108	ACCUM PROVISION FOR DEPRECIATION	265,639,717.66	PA Adjustment needed
CIL	1 CX	111001	ELEC PROD/GAS PLANT AMORT	20,457,490.18	PA Adjustment needed
CIL	2 CX	111001	ELEC PROD/GAS PLANT AMORT	12,936,211.65	PA Adjustment needed
CIL	2 CX	111006	AMORT RESERVE GAS PLANT	100,232.00	747,951,065.88 B PA Adjustment needed
CIL	1 CX	121101	NON-UTILITY PROP RESET-PURCHASE A/C	(2,400.00)	(2,400.00) C PA Adjustment needed
CIL	1 CX	122001	NON-UTILITY DEPR	2,400.00	2,400.00 D PA Adjustment needed
CIL	1 CX	186GDW	GOODWILL-INTANGIBLE ASSET	197,027,142.90	197,027,142.90 E PA Adjustment needed
CIL	1 CX	190TXP	DEFERRED TAX ASSET OCI PENSION	(29,539,863.44)	PA Adjustment needed
CIL	1 CX	19061A	ADIT-MEDICARE PART D-FEDERAL	(195,779.27)	PA Adjustment needed
CIL	1 CX	19061B	ADIT-MEDICARE PART D-STATE	(44,331.38)	PA Adjustment needed
CIL	1 CX	190611	ADIT DEFERRED ASSET - FEDERAL	24,303,960.17	PA Adjustment needed
CIL	1 CX	190612	ADIT DEFERRED ASSET - STATE	5,476,013.92	- F PA Adjustment needed
					No adj, full balance should be reported
CIL	1 CX	211	MISCELLANEOUS PAID IN CAPITAL	(137,244,113.80)	(137,244,113.80) G reported
					No adj, full balance should be reported (for Form 21 purposes, not for ratemaking)
CIL	1 CX	216	RETAINED EARNINGS	(37,071,518.23)	(37,071,518.23) H not for ratemaking
CIL	1 CX	219OPB	ACCUM OTH COMPREHENSIVE INC-OPEB	(11,110,871.82)	PA Adjustment needed
CIL	1 CX	219PEN	ACCUM OTH COMPREHENSIVE INC-PENSION	(18,259,378.91)	PA Adjustment needed
CIL	1 CX	219TXP	ACCUM OCI - TAX ON PENSION	11,926,336.05	(17,443,914.68) I PA Adjustment needed
CIL	1 CX	253OPB	ADDN'L MINIMUM OPEB LIABILITY	21,047,958.40	No PA Adjustment...253 nets to zer
CIL	1 CX	253OPD	ADDN'L MIN OPEB LIABILITY-PART D	(607,279.20)	No PA Adjustment...253 nets to zer
CIL	1 CX	253PEN	ADDN'L MINIMUM PENSION LIABILITY	34,233,161.90	No PA Adjustment...253 nets to zer
CIL	1 CX	253072	PENSION LIABILITY	(34,298,335.12)	No PA Adjustment...253 nets to zer
CIL	1 CX	253080	POST RETIREMENT BENEFITS	(21,047,958.40)	No PA Adjustment...253 nets to zer
CIL	1 CX	253081	PST RET BEN-MEDICARE PRT D CONT-LB	607,279.20	No PA Adjustment...253 nets to zer
CIL	1 CX	253097	NON QUALIFIED PENSION PLAN	65,173.22	(0.00) J No PA Adjustment...253 nets to zer
CIL	1 CX	283651	ADIT NON-PROPERTY - FEDERAL	2,830,307.29	PA Adjustment needed
CIL	1 CX	283652	ADIT NON-PROPERTY - STATE	637,698.98	3,468,006.27 K PA Adjustment needed
CIL	1 CX	303	MISC INTANGIBLE PLANT (Cost...tran A)	37,636,346.35	37,636,346.35 A No PA Adjustment acct 303 nets to
CIL	1 CX	303	MISC INTANGIBLE PLANT (Accm Dep....tran C)	(37,636,346.35)	(37,636,346.35) B No PA Adjustment acct 303 nets to
					No adjustment made, adjustment would be between 101 and 114, which is the same row of the
CIL	1 CX	399001	CAPITALIZED BENEFITS FROM LABOR	(8,735,602.46)	(8,735,602.46) A FORM 21.

0.00

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Form 21 row	Subtotal by Line	
Utility Plant (101-106,114)		
Utility Plant (101-106,114)		
Utility Plant (101-106,114)	(747,951,065.88)	A
(less) Accum. Prov. For Depr.Amort, Depl, (108,111,115)		
(less) Accum. Prov. For Depr.Amort, Depl, (108,111,115)		
(less) Accum. Prov. For Depr.Amort, Depl, (108,111,115)		
(less) Accum. Prov. For Depr.Amort, Depl, (108,111,115)		
(less) Accum. Prov. For Depr.Amort, Depl, (108,111,115)	747,951,065.88	B
Nonutility Property (121)	(2,400.00)	C
(less) Accum. Prov. For Depr and.Amort (122)	2,400.00	D
Miscellaneous Deferred Debits (186)	197,027,142.90	1
Miscellaneous Deferred Debits (186)		
Miscellaneous Deferred Debits (186)	-	2
Other paid in capital (208-211)		
Retained earnings (215,215.1,216)		
Accumulated Other comprehensive income (loss) (219)		
Accumulated Other comprehensive income (loss) (219)		
Accumulated Other comprehensive income (loss) (219)	(17,443,914.68)	3
ro		
Accumulated deferred income taxes-Other (283)		
Accumulated deferred income taxes-Other (283)	3,468,006.27	4
zero		
zero		
Utility Plant (101-106,114)		
	183,051,234.49	Z