

Ameren Illinois Electric
Jurisdictional Rate Base Summary by ICC Account
As of December 31, 2010
(\$000s)

| Line No. | Account No. | Title of Plant Function | Reference | Electric Distribution Account Balances Before Adjustments | Ratemaking Adjustments | Adjusted Test Year Electric Distribution Rate Base |
|----------|---------------|---|-------------|---|------------------------|--|
| | (A) | (B) | (C) | (D) | (E) | (F) |
| 1 | | Electric Intangible Plant | | | | |
| 2 | 301- 303 | Subtotal - Electric Intangible Plant | Sch. B-4 | \$ 25,268 | \$ 8,175 | \$ 33,443 |
| 3 | | Electric Distribution Plant | | | | |
| 4 | 360-374 | Subtotal - Distribution Plant | Sch. B-4 | 4,499,126 | 340,354 | 4,839,480 |
| 5 | | Electric General Plant | | | | |
| 6 | 389-399 | Subtotal - Electric General Plant | Sch. B-4 | 274,209 | 38,440 | 312,649 |
| 7 | | Total Electric Plant in Service | Sch. B-4 | 4,798,603 | 386,969 | 5,185,572 |
| 8 | | Reserve For Accumulated Depreciation | | | | |
| 9 | 108 | Intangible Plant | Sch. B-4 | 24,304 | 715 | 25,019 |
| 10 | 108 | Distribution Plant | Sch. B-4 | 2,042,488 | 295,909 | 2,338,398 |
| 11 | 108 | General Plant | Sch. B-4 | 93,331 | 7,369 | 100,700 |
| 12 | | Total Accumulated Reserve for Depreciation | | 2,160,123 | 303,993 | 2,464,117 |
| 13 | | Net Plant | | 2,638,480 | 82,976 | 2,721,456 |
| 14 | | Adjustments: | | | | |
| 15 | 105 | Plant Held For Future Use | Sch. B-11 | 376 | - | 376 |
| 16 | 107 | CWIP Not Subject to AFUDC | Sch. B-7 | 549 | - | 549 |
| 17 | 131 | Cash Working Capital | Sch. B-8 | - | 11,631 | 11,631 |
| 18 | 154, 163 | Materials & Supplies | Sch. B-8.1 | 28,075 | (3,759) | 24,316 |
| 19 | 252 | Customer Advances for Construction | WPB-1 | (24,222) | | (24,222) |
| 20 | 190, 282, 283 | Accumulated Deferred Income Taxes | Sch. B-9 | (498,635) | 33,474 | (465,161) |
| 21 | 235 | Customer Deposits | Sch. B-13 | (30,236) | 1,407 | (28,829) |
| 22 | 242 | OPEB Liability | Sch. B-2.11 | - | (71,858) | (71,858) |
| 23 | | Total Adjustments | | (524,092) | (29,106) | (553,198) |
| 24 | | Total Rate Base | | \$ 2,114,388 | \$ 53,870 | \$ 2,168,258 |

Sch. B-2

Ameren Illinois Electric
Customer Advances for Construction
 As of December 31, 2010

| Line No. | Account Description (A) | Allocation (B) | Total Electric (C) | Production (D) | Transmission (E) | Distribution (F) |
|----------|------------------------------------|-------------------|-----------------------|-------------------|---------------------|---------------------|
| 1 | Customer Advances for Construction | DISTR | \$ (103,684,564) | \$ (6,187,843) | \$ (73,275,171) | \$ (24,221,550) |

Ameren Illinois Electric
Summary of Utility Adjustments to Rate Base
As of December 31, 2010
(\$000s)

| Line No. | Title of Plant Function (A) | Amount (B) | Reference (C) |
|-------------|---|------------------|------------------|
| 1 | Plant Additions Adjustment | \$ 405,522 | Schedule B-2.1 |
| 2 | Previously Disallowed Plant Adjustments | (8,835) | Schedule B-2.2 |
| 3 | Incentive Compensation Based Upon Earnings Adjustment | (980) | Schedule B-2.3 |
| 4 | Performance Share Unit Program Adjustment | (1,496) | Schedule B-2.4 |
| 5 | Production Retiree Adjustment | (2,223) | Schedule B-2.5 |
| 6 | NESC Rework Adjustment | (4,621) | Schedule B-2.6 |
| 7 | Rider GC Adjustment | (400) | Schedule B-2.7 |
| 8 | Depreciation Reserve Adjustment | (303,993) | Schedule B-2.8 |
| 9 | OPEB Liability Adjustment | (71,858) | Schedule B-2.9 |
| 10 | Cash Working Capital | 11,631 | Schedule B-8 |
| 11 | Materials and Supplies Adjustment | (3,759) | Schedule B-2.10 |
| 12 | Customer Deposits Adjustment | 1,407 | Schedule B-2.11 |
| 13 | ADIT Adjustment | 33,474 | Schedule B-2.12 |
| 14 | Total Adjustments to Rate Base | <u>\$ 53,870</u> | |

Ameren Illinois Electric
Plant Additions Ratemaking Adjustment
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | Total Additions [1] (C) | Total Retirements [1] (D) | Net Additions (E) | Reference (F) |
|----------|--------------------|--|-------------------------------|------------------------------|----------------------|------------------|
| 1 | | Intangible Plant Allocated to Electric Dist (WPA-5a) | | | 71.15% | WPA-5a |
| 2 | | Electric Intangible Plant | | | | |
| 3 | 301-303 | Subtotal - Electric Intangible Plant | \$ 11,489 | \$ - | \$ 11,489 | WPB-2.1a |
| 4 | | Intangible Plant Allocated to Electric Dist | 8,175 | - | 8,175 | Line 1 x Line 3 |
| 5 | | Electric Distribution Plant | | | | |
| 6 | 360-374 | Subtotal - Electric Distribution Plant | 358,908 | 56,540 | 302,368 | WPB-2.1a |
| 7 | | General Plant Allocated to Electric Dist (WPA-5a) | | | 71.15% | WPA-5a |
| 8 | | Electric General Plant | | | | |
| 9 | 389-399 | Subtotal - Electric General Plant | 54,023 | 59,405 | (5,382) | WPB-2.1a |
| 10 | | General Plant Allocated to Electric Dist | 38,440 | 42,269 | (3,829) | Line 7 x Line 9 |
| 11 | | Total Electric Plant in Service | \$ 405,522 | \$ 98,809 | \$ 306,714 | |

NOTES

[1] Additions for 2011 include nine months of actual data and three months of forecasted data. Retirements are based on the previous 5 year average.

PURPOSE OF ADJUSTMENT

To reflect adjustments for plant additions in 2011 and 2012.

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | Additions | | | Retirements | | | Net Additions | | |
|----------|--------------------|--|-----------------|-------------|--------------|-----------------|-------------|--------------|-----------------|-------------|--------------|
| | | | 2011 [1] (C) | 2012 (D) | Total (E) | 2011 [1] (F) | 2012 (G) | Total (H) | 2011 [1] (I) | 2012 (J) | Total (K) |
| 1 | | Electric Intangible Plant | | | | | | | | | |
| 2 | 301- 303 | Subtotal - Electric Intangible Plant | \$ 896 | \$ 10,593 | \$ 11,489 | \$ - | \$ - | \$ - | \$ 896 | \$ 10,593 | \$ 11,489 |
| 3 | | Electric Distribution Plant | | | | | | | | | |
| 4 | 360-374 | Subtotal - Electric Distribution Plant | 165,120 | 193,788 | 358,908 | 28,270 | 28,270 | 56,540 | 136,850 | 165,518 | 302,368 |
| 5 | | Electric General Plant | | | | | | | | | |
| 6 | 389-399 | Subtotal - Electric General Plant | 12,929 | 41,094 | 54,023 | 29,702 | 29,702 | 59,405 | (16,773) | 11,392 | (5,382) |

NOTES

[1] Additions for 2011 include nine months of actual data and three months of forecasted data.
Retirements are based on the previous 5 year average.

PURPOSE OF ADJUSTMENT

To reflect adjustments for plant additions in 2011 and 2012.

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
(\$000s)

| Line No. | Description (A) | Ratio (B) | Distribution Plant | | | General Plant | | |
|----------|---|--------------|--------------------|-----------------|------------------|-----------------|-----------------|------------------|
| | | | 2011 (C) | 2012 (D) | Total (E) | 2011 (F) | 2012 (G) | Total (H) |
| 1 | Projected Retirements | | \$ 28,270 | \$ 28,270 | \$ 56,540 | \$ 29,702 | \$ 29,702 | \$ 59,405 |
| 3 | Ratio of Cost of Removal to Retirements | 30.37% | | | | | | |
| 4 | Adjustment for Cost of Removal | | 8,586 | 8,586 | 17,171 | 9,021 | 9,021 | 18,041 |
| 5 | Ratio of Salvage to Retirements | -6.66% | | | | | | |
| 6 | Adjustment for Salvage | | (1,883) | (1,883) | (3,766) | (1,978) | (1,978) | (3,956) |
| 7 | Total Removal and Salvage | | <u>\$ 6,703</u> | <u>\$ 6,703</u> | <u>\$ 13,406</u> | <u>\$ 7,042</u> | <u>\$ 7,042</u> | <u>\$ 14,085</u> |
| | | WPB-2.1d | WPB-2.1a | WPB-2.1a | | WPB-2.1a | WPB-2.1a | |

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
 (\$000s)

| Line No. | Retirements (A) | 2006 (B) | 2007 (C) | 2008 (D) | 2009 (E) | 2010 (F) | Average 2006-2010 (G) | Reference (H) |
|----------|--------------------|----------|----------|----------|----------|----------|-----------------------|------------------------------|
| 1 | Intangible Plant | - | - | - | - | - | - | FERC Form 1, pages 205 - 207 |
| 2 | Distribution Plant | 17,260 | 20,310 | 45,234 | 30,530 | 28,015 | 28,270 | FERC Form 1, pages 205 - 207 |
| 3 | General Plant | 21,541 | 25,574 | 13,443 | 71,360 | 16,594 | 29,702 | FERC Form 1, pages 205 - 207 |

Ameren Illinois Electric
Workpaper Supporting Plant Additions Ratemaking Adjustment
(\$000s)

| Line No. | Description (A) | 2006 (B) | 2007 (C) | 2008 (D) | 2009 (E) | 2010 (F) | Average 2006-2010 (G) | Reference (H) |
|----------|---|-------------|-------------|-------------|--------------|-------------|-----------------------------|------------------|
| 1 | Retirements | \$ (41,100) | \$ (50,176) | \$ (62,104) | \$ (103,864) | \$ (46,611) | \$ (60,771) | Schedule B-6a |
| 2 | Cost of Removal | (24,540) | (15,042) | (18,329) | (21,456) | (12,911) | (18,456) | Schedule B-6a |
| 3 | Salvage | 4,974 | 3,443 | 4,667 | 4,035 | 3,133 | 4,050 | Schedule B-6a |
| 4 | Ratio of Cost of Removal to Retirements | | | | | | 30.37% | |
| 5 | Ratio of Salvage to Retirements | | | | | | -6.66% | |

Ameren Illinois Electric
Previously Disallowed Plant Additions Adjustment
(\$000s)

| Line No. | Description (A) | Amount (B) | Reference (C) |
|-------------|--|---------------|-------------------------------------|
| 1 | Total Plant Additions Previously Disallowed | \$ (101) | WPB-2.2a |
| 2 | Deferred Income Tax Adjustment | 4 | WPB-2.2b |
| 3 | Depreciation Expense Adjustment | (3) | WPB-2.2b |
| 4 | Accumulated Depreciation Adjustment | (43) | WPB-2.2b |
| 5 | Total NESC Plant Additions Previously Disallowed | (4,126) | WPB-2.2c |
| 6 | Deferred Income Tax Adjustment | 734 | WPB-2.2c |
| 7 | Depreciation Expense Adjustment | (137) | WPB-2.2c |
| 8 | Accumulated Depreciation Adjustment | (112) | WPB-2.2c |
| 9 | Total Incentive Compensation Previously Disallowed | (1,321) | WPB-2.2c |
| 10 | Deferred Income Tax Adjustment | 45 | WPB-2.2c |
| 11 | Depreciation Expense Adjustment | (43) | WPB-2.2c |
| 12 | Accumulated Depreciation Adjustment | (59) | WPB-2.2c |
| 13 | Total Capitalized Production Retiree Costs Previously Disallowed | (3,287) | WPB-2.2c |
| 14 | Deferred Income Tax Adjustment | 483 | WPB-2.2c |
| 15 | Depreciation Expense Adjustment | (77) | WPB-2.2c |
| 16 | Accumulated Depreciation Adjustment | (270) | WPB-2.2c |
| | <u>Total</u> | | |
| 17 | Total Previously Disallowed Plant Adjustments | (8,835) | Line 1 + Line 5 + Line 9 + Line 13 |
| 18 | Total Deferred Income Tax Adjustment | 1,265 | Line 2 + Line 6 + Line 10 + Line 14 |
| 19 | Total Depreciation Expense Adjustment | (261) | Line 3 + Line 7 + Line 11 + Line 15 |
| 20 | Total Accumulated Depreciation Adjustment | (485) | Line 4 + Line 8 + Line 12 + Line 16 |

PURPOSE OF ADJUSTMENT

To adjust plant by prior disallowed plant adjustments.

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment

| Line No. | Company (A) | Case (B) | Project Number (C) | Amount Disallowed (D) | Reference (Docket No. 09-0306-09-0311) [1] (E) |
|----------|----------------|-------------|-----------------------|--------------------------|---|
| 1 | Ameren CILCO | 2007 Case | 3199 | \$ (20,603) | Schedule 2.02 CILCO-E, Page 2 |
| 2 | Ameren CILCO | 2007 Case | 3246 | (2,774) | Schedule 2.02 CILCO-E, Page 2 |
| 3 | Ameren CILCO | 2007 Case | 3794 | (13,572) | Schedule 2.02 CILCO-E, Page 2 |
| 4 | | | | <u>(36,949)</u> | |
| 5 | Ameren CIPS | 2007 Case | 13919 | - | Schedule 2.02 CIPS-E, Page 2 |
| 6 | Ameren CIPS | 2007 Case | 14503 | (140) | Schedule 2.02 CIPS-E, Page 2 |
| 7 | | | | <u>(140)</u> | |
| 8 | Ameren IP | 2007 Case | 16304 | (1,233) | Schedule 2.02 IP-E, Page 2 |
| 9 | Ameren IP | 2007 Case | 16354 | (5,362) | Schedule 2.02 IP-E, Page 2 |
| 10 | Ameren IP | 2007 Case | 16356 | (89) | Schedule 2.02 IP-E, Page 2 |
| 11 | Ameren IP | 2007 Case | 16357 | (63) | Schedule 2.02 IP-E, Page 2 |
| 12 | Ameren IP | 2007 Case | 16411 | - | Schedule 2.02 IP-E, Page 2 |
| 13 | Ameren IP | 2007 Case | 17045 | (1,039) | Schedule 2.02 IP-E, Page 2 |
| 14 | Ameren IP | 2007 Case | 17221 | (500) | Schedule 2.02 IP-E, Page 2 |
| 15 | Ameren IP | 2007 Case | 17287 | - | Schedule 2.02 IP-E, Page 2 |
| 16 | Ameren IP | 2007 Case | 18594 | (361) | Schedule 2.02 IP-E, Page 2 |
| 17 | Ameren IP | 2007 Case | 18778 | (40) | Schedule 2.02 IP-E, Page 2 |
| 18 | | | | <u>(8,686)</u> | |
| 19 | AIC | 2007 Case | Total | <u>(45,775)</u> | |
| 20 | Ameren CILCO | 2006 Case | 2971 | (1,838) | Schedule 2.02 CILCO-E, Page 2 |
| 21 | Ameren CILCO | 2006 Case | 3174 | (23,563) | Schedule 2.02 CILCO-E, Page 2 |
| 22 | Ameren CILCO | 2006 Case | 3632 | (6,856) | Schedule 2.02 CILCO-E, Page 2 |
| 23 | Ameren CILCO | 2006 Case | 3648 | (6,007) | Schedule 2.02 CILCO-E, Page 2 |
| 24 | Ameren CILCO | 2006 Case | 14278 | (9,983) | Schedule 2.02 CILCO-E, Page 2 |
| 25 | Ameren CILCO | 2006 Case | 15114 | (64) | Schedule 2.02 CILCO-E, Page 2 |
| 26 | | | | <u>(48,311)</u> | |
| 27 | Ameren CIPS | 2006 Case | 9915 | - | Retired Project |
| 28 | Ameren CIPS | 2006 Case | 10840 | (372) | Schedule 2.02 CIPS-E, Page 2 |
| 29 | Ameren CIPS | 2006 Case | 11983 | (6,624) | Schedule 2.02 CIPS-E, Page 2 |
| 30 | Ameren CIPS | 2006 Case | 12208 | - | Schedule 2.02 CIPS-E, Page 2 |
| 31 | Ameren CIPS | 2006 Case | 12878 | (27) | Schedule 2.02 CIPS-E, Page 2 |
| 32 | Ameren CIPS | 2006 Case | 13504 | (74) | Schedule 2.02 CIPS-E, Page 2 |
| 33 | Ameren CIPS | 2006 Case | 13516 | - | Retired Project |
| 34 | Ameren CIPS | 2006 Case | 14099 | - | Schedule 2.02 CIPS-E, Page 2 |
| 35 | Ameren CIPS | 2006 Case | 14179 | - | Retired Project |
| 36 | | | | <u>(7,097)</u> | |
| 37 | Ameren IP | 2006 Case | 25297 | - | Schedule 2.02 IP-E, Page 2 |
| 38 | Ameren IP | 2006 Case | 25438 | - | Schedule 2.02 IP-E, Page 2 |
| 39 | Ameren IP | 2006 Case | 25760 | - | Schedule 2.02 IP-E, Page 2 |
| 40 | Ameren IP | 2006 Case | 26413 | - | Schedule 2.02 IP-E, Page 2 |
| 41 | Ameren IP | 2006 Case | 29956 | - | Schedule 2.02 IP-E, Page 2 |
| 42 | | | | <u>-</u> | |
| 43 | AIC | 2006 Case | Total | <u>(55,409)</u> | |
| 44 | | | Total | <u>\$ (101,184)</u> | |

NOTES

[1] Docket No. 09-0306-09-0311 (Cons.), ICC Staff Ex. 2.0

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment

| Line No. | Description (A) | Amount Disallowed (B) | Reference (Docket No. 09-0306-09-0311) [1] (C) |
|--------------------------------|---|--------------------------|---|
| <u>2007 Case Projects</u> | | | |
| <u>Ameren CILCO</u> | | | |
| 1 | 2007 Case Project Totals Disallowed | \$ 36,949 | Page 2, col. (d), line 4 |
| 2 | Accumulated Depreciation % | <u>55.97%</u> | Schedule 2.02 CILCO-E, Page 3 |
| 3 | 2007 Case Accumulated Depreciation | <u>\$ 20,680</u> | Line 1 x line 2 |
| 4 | Accumulated Deferred Income Tax % | <u>4.11%</u> | Schedule 2.02 CILCO-E, Page 3 |
| 5 | 2007 Case Accumulated Deferred Income Tax | <u>\$ 1,518</u> | Line 1 x line 4 |
| 6 | Depreciation Expense % | <u>2.45%</u> | Schedule 2.02 CILCO-E, Page 3 |
| 7 | 2007 Case Depreciation Expense | <u>\$ 904</u> | Line 1 x line 6 |
| <u>Ameren CIPS</u> | | | |
| 8 | 2007 Case Project Totals Disallowed | \$ 140 | Page 2, col. (d), line 7 |
| 9 | Accumulated Depreciation % | <u>55.41%</u> | Schedule 2.02 CIPS-E, Page 3 |
| 10 | 2007 Case Accumulated Depreciation | <u>\$ 78</u> | Line 8 x line 9 |
| 11 | Accumulated Deferred Income Tax % | <u>8.11%</u> | Schedule 2.02 CIPS-E, Page 3 |
| 12 | 2007 Case Accumulated Deferred Income Tax | <u>\$ 11</u> | Line 8 x line 11 |
| 13 | Depreciation Expense % | <u>4.05%</u> | Schedule 2.02 CIPS-E, Page 3 |
| 14 | 2007 Case Depreciation Expense | <u>\$ 6</u> | Line 8 x line 13 |
| <u>Ameren IP</u> | | | |
| 15 | 2007 Case Project Totals Disallowed | \$ 8,686 | Page 2, col. (d), line 18 |
| 16 | Accumulated Depreciation % | <u>35.10%</u> | Schedule 2.02 IP-E, Page 3 |
| 17 | 2007 Case Accumulated Depreciation | <u>\$ 3,049</u> | Line 15 x line 16 |
| 18 | Accumulated Deferred Income Tax % | <u>2.66%</u> | Schedule 2.02 IP-E, Page 3 |
| 19 | 2007 Case Accumulated Deferred Income Tax | <u>\$ 231</u> | Line 15 x line 18 |
| 20 | Depreciation Expense % | <u>3.80%</u> | Schedule 2.02 IP-E, Page 3 |
| 21 | 2007 Case Depreciation Expense | <u>\$ 330</u> | Line 15 x line 20 |
| <u>Ameren Illinois Company</u> | | | |
| 22 | 2007 Case Accumulated Depreciation | \$ 23,806 | Sum of Lines 3,10,17 |
| 23 | 2007 Case Accumulated Deferred Income Tax | 1,761 | Sum of Lines 5,12,19 |
| 24 | 2007 Case Depreciation Expense | 1,239 | Sum of Lines 7,14,21 |

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment

| Line No. | Description (A) | Amount Disallowed (B) | Reference (Docket No. 09-0306-09-0311) [1] (C) |
|------------------------------------|--|--------------------------|---|
| <u>2006 Case Projects</u> | | | |
| <u>Ameren CILCO</u> | | | |
| 25 | 2006 Case Project Totals Disallowed | \$ 48,311 | Page 3, col. (d), line 26 |
| 26 | Accumulated Depreciation % | 35.09% | Schedule 2.02 CILCO-E, Page 3 |
| 27 | 2006 Case Accumulated Depreciation | \$ 16,954 | Line 25 x line 26 |
| 28 | Accumulated Deferred Income Tax % | 3.33% | Schedule 2.02 CILCO-E, Page 3 |
| 29 | 2006 Case Accumulated Deferred Income Tax | \$ 1,609 | Line 25 x line 28 |
| 30 | Depreciation Expense % | 3.78% | Schedule 2.02 CILCO-E, Page 3 |
| 31 | 2006 Case Depreciation Expense | \$ 1,824 | Line 25 x line 30 |
| <u>Ameren CIPS</u> | | | |
| 32 | 2006 Case Project Totals Disallowed | \$ 7,097 | Page 3, col. (d), line 36 |
| 33 | Accumulated Depreciation % | 35.09% | Schedule 2.02 CIPS-E, Page 3 |
| 34 | 2006 Case Accumulated Depreciation | \$ 2,491 | Line 32 x line 33 |
| 35 | Accumulated Deferred Income Tax % | 3.33% | Schedule 2.02 CIPS-E, Page 3 |
| 36 | 2006 Case Accumulated Deferred Income Tax | \$ 236 | Line 32 x line 35 |
| 37 | Depreciation Expense % | 3.78% | Schedule 2.02 CIPS-E, Page 3 |
| 38 | 2006 Case Depreciation Expense | \$ 268 | Line 32 x line 37 |
| <u>Ameren IP</u> | | | |
| 39 | 2006 Case Project Totals Disallowed | \$ - | Page 3, col. (d), line 42 |
| 40 | Accumulated Depreciation % | 35.09% | Schedule 2.02 IP-E, Page 3 |
| 41 | 2006 Case Accumulated Depreciation | \$ - | Line 39 x line 40 |
| 42 | Accumulated Deferred Income Tax % | 3.33% | Schedule 2.02 IP-E, Page 3 |
| 43 | 2006 Case Accumulated Deferred Income Tax | \$ - | Line 39 x line 42 |
| 44 | Depreciation Expense % | 3.78% | Schedule 2.02 IP-E, Page 3 |
| 45 | 2006 Case Depreciation Expense | \$ - | Line 39 x line 44 |
| <u>Ameren Illinois Company</u> | | | |
| 46 | 2006 Case Accumulated Depreciation | \$ 19,445 | Sum of Lines 27,34,41 |
| 47 | 2006 Case Accumulated Deferred Income Tax | 1,845 | Sum of Lines 29,36,43 |
| 48 | 2006 Case Depreciation Expense | 2,092 | Sum of Lines 31,38,45 |
| <u>2006 and 2007 Case Projects</u> | | | |
| <u>Ameren Illinois Company</u> | | | |
| 49 | 2006 and 2007 Case Accumulated Depreciation | \$ 43,251 | Line 22 + Line 46 |
| 50 | 2006 and 2007 Case Accumulated Deferred Income Tax | 3,606 | Line 23 + Line 47 |
| 51 | 2006 and 2007 Case Depreciation Expense | 3,331 | Line 24 + Line 48 |

NOTES

[1] Docket No. 09-0306-09-0311 (Cons.), ICC Staff Ex. 2.0

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
(\$000s)

| Line No. | 2008 Case (A) | AmerenCILCO (B) | AmerenCIPS (C) | AmerenIP (D) | Ameren Illinois Total (E) |
|----------|---|--------------------|-------------------|-----------------|---------------------------------|
| 1 | Total NESC Plant Additions Disallowed [1] | \$ (614) | \$ (890) | \$ (2,621) | \$ (4,126) |
| 2 | Deferred Income Tax Adjustment | 111 | 155 | 468 | 734 |
| 3 | Depreciation Expense Adjustment | (17) | (38) | (82) | (137) |
| 4 | Accumulated Depreciation Adjustment | 16 | 12 | 84 | 112 |
| 5 | Incentive Compensation [2] | (255) | (489) | (577) | (1,321) |
| 6 | Deferred Income Tax Adjustment | 7 | 17 | 21 | 45 |
| 7 | Depreciation Expense Adjustment | (9) | (17) | (18) | (43) |
| 8 | Accumulated Depreciation Adjustment | 11 | 25 | 23 | 59 |
| 9 | Capitalized Production Retiree Costs [3] | (1,438) | (239) | (1,610) | (3,287) |
| 10 | Deferred Income Tax Adjustment | 180 | 57 | 246 | 483 |
| 11 | Depreciation Expense Adjustment | (44) | - | (33) | (77) |
| 12 | Accumulated Depreciation Adjustment | 150 | 28 | 92 | 270 |

NOTES

[1] Reference: Docket No. 09-0306-09-0311 (Cons.), Corrected Order, Appendices A (AmerenCILCO), B (AmerenCIPS) and C (AmerenIP)

[2] Reference: WPB-2.2d

[3] Reference: Docket No. 09-0306-09-0311 (Cons.), Ameren Rebuttal Exhibits 29.1 (AmerenCILCO), 29.2 (AmerenCIPS) and 29.3 (AmerenIP)

Ameren Illinois Electric
Workpaper Supporting Disallowed Plant Additions Adjustment
(\$000s)

| Line No. | 2008 Case (A) | AmerenCILCO (B) | AmerenCIPS (C) | AmerenIP (D) | Ameren Illinois Total (E) |
|----------|--|--------------------|-------------------|-----------------|---------------------------------|
| 1 | Incentive Compensation - Rebuttal [1] | (116) | (172) | (165) | (453) |
| 2 | Deferred Income Tax Adjustment | 4 | 11 | 12 | 27 |
| 3 | Depreciation Expense Adjustment | (4) | (6) | (4) | (13) |
| 4 | Accumulated Depreciation Adjustment | 6 | 14 | 9 | 29 |
| 5 | Incentive Compensation - Corrected Order [2] | (139) | (317) | (412) | (868) |
| 6 | Deferred Income Tax Adjustment | 3 | 6 | 9 | 18 |
| 7 | Depreciation Expense Adjustment | (5) | (11) | (14) | (30) |
| 8 | Accumulated Depreciation Adjustment | 5 | 11 | 14 | 30 |
| 9 | Incentive Compensation | (255) | (489) | (577) | (1,321) |
| 10 | Deferred Income Tax Adjustment | 7 | 17 | 21 | 45 |
| 11 | Depreciation Expense Adjustment | (9) | (17) | (18) | (43) |
| 12 | Accumulated Depreciation Adjustment | 11 | 25 | 23 | 59 |

NOTES

[1] Reference: Docket No. 09-0306-09-0311 (Cons.), Ameren Rebuttal Exhibits 29.1 (AmerenCILCO), 29.2 (AmerenCIPS) and 29.3 (AmerenIP)

[2] Reference: Docket No. 09-0306-09-0311 (Cons.), Corrected Order, Appendices A (AmerenCILCO), B (AmerenCIPS) and C (AmerenIP)

Ameren Illinois Electric
Incentive Compensation Adjustment for Earnings Per Share KPIs
For the Twelve Months Ended December 31, 2010
(\$000s)

| Line No. | Description (A) | Ameren Illinois Electric O&M (B) | Ameren Illinois Electric Capital (C) | Reference (D) |
|----------|--|--|--|---------------------------------------|
| 1 | 2010 Incentive Compensation Earnings Per Share Expense | \$ (1,525) | | WPB-2.3a |
| 2 | Allocation to Electric Distribution | <u>93.41%</u> | | Wages and Salaries Allocator (WPA-5b) |
| 3 | Adjustment to Electric Distribution O&M | <u>\$ (1,425)</u> | | Line 1 x Line 2 |
| 4 | 2010 Incentive Compensation Earnings Per Share Capital | | \$ (524) | WPB-2.3a |
| 5 | 2011 Incentive Compensation Earnings Per Share Capital | | (341) | WPB-2.3b |
| 6 | 2012 Incentive Compensation Earnings Per Share Capital | | (317) | WPB-2.3b |
| 7 | Electric Total | | <u>\$ (1,182)</u> | Line 4 + Line 5 + Line 6 |
| 8 | Allocation to Electric Distribution | | <u>82.89%</u> | Net Plant Allocator (WPA-5a) |
| 9 | Adjustment to Electric Distribution Utility Plant | | <u>\$ (980)</u> | Line 7 x Line 8 |
| 10 | Adjustment to Accumulated Depreciation | | <u>\$ (32)</u> | WPB-2.3f |
| 11 | Adjustment to Accumulated Deferred Income Taxes | | <u>\$ 256</u> | WPB-2.3f |
| 12 | Adjustment to Depreciation Expense | | <u>\$ (32)</u> | WPB-2.3f |

PURPOSE OF ADJUSTMENT

To remove incentive compensation based upon earnings.

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adj for Earnings Per Share
For the Twelve Months Ended December 31, 2010
(\$000s)

| Line No | Description (A) | Ameren Illinois Stand Alone (B) | Ameren Services allocated to AIC (C) | Ameren Illinois Total (D) | Reference (E) |
|---------|--|------------------------------------|---|------------------------------|---|
| 1 | 2010 Incentive Compensation Earnings Per Share | \$ 1,099 | \$ 6,164 | | WPB-2.3c |
| 2 | Ratio allocated to Ameren Illinois | 100.00% | 33.08% | | WPB-2.3d |
| 3 | Allocation to Ameren Illinois | 1,099 | 2,039 | 3,138 | Line 1 x Line 2 |
| 4 | Allocation to Electric | 65.327% | 65.327% | | Total Company Direct Labor O&M without A&G (WPA-5a) |
| 5 | Electric Subtotal | 718 | 1,332 | 2,050 | Line 4 x Line 5 |
| 6 | Portion Requested for Recovery | 0.00% | 0.00% | 0.00% | |
| 7 | Requested Recovery Amount | - | - | - | Line 6 x Line 7 |
| 8 | Total Incentive Compensation Adjustment | (718) | (1,332) | (2,050) | Line 7 x Line 5 |
| 9 | Expense Portion | 79.41% | 71.73% | | WPB-2.3c |
| 10 | Incentive Compensation Adjustment - Expense | \$ (570) | \$ (955) | \$ (1,525) | Line 8 x Line 9 |
| 11 | Capital Portion | 20.59% | 28.27% | | 100% - Line 9 |
| 12 | Incentive Compensation Adjustment - Capital | \$ (148) | \$ (377) | \$ (524) | Line 8 x Line 11 |

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adj for Earnings Per Share
For the Twelve Months Ended December 31, 2010
(\$000s)

| Line No. | Description (A) | Ameren Illinois Stand Alone (B) | Ameren Services allocated to AIC (C) | Ameren Illinois Total (D) | Reference (E) |
|----------|--|------------------------------------|---|------------------------------|---|
| 1 | 2011 Incentive Compensation Earnings Per Share | \$ 829 | \$ 4,691 | | WPB-2.3c |
| 2 | Ratio allocated to Ameren Illinois | 100.00% | 33.59% | | WPB-2.3e |
| 3 | Allocation to Ameren Illinois | 829 | 1,576 | 2,405 | Line 1 x Line 2 |
| 4 | Allocation to Electric | 65.327% | 65.327% | | Total Company Direct Labor O&M without A&G (WPA-5a) |
| 5 | Electric Subtotal | 542 | 1,030 | 1,571 | Line 3 x Line 4 |
| 6 | Capital Portion | 28.42% | 18.14% | | WPB-2.3c |
| 7 | EPS Incentive Compensation Adj - 2011 Capital | <u>\$ 154</u> | <u>\$ 187</u> | <u>\$ 341</u> | Line 5 x Line 6 |
| 8 | 2012 Incentive Compensation Earnings Per Share | \$ 863 | \$ 4,879 | | WPB-2.3c |
| 9 | Ratio allocated to Ameren Illinois | 100.00% | 33.00% | | WPB-2.4g |
| 10 | Allocation to Ameren Illinois | 863 | 1,610 | 2,473 | Line 8 x Line 9 |
| 11 | Allocation to Electric | 65.327% | 65.327% | | Total Company Direct Labor O&M without A&G |
| 12 | Electric Subtotal | 564 | 1,052 | 1,615 | Line 10 x Line 11 |
| 13 | Capital Portion | 25.37% | 16.56% | | WPB-2.3c |
| 14 | EPS Incentive Compensation Adj - 2012 Capital | <u>\$ 143</u> | <u>\$ 174</u> | <u>\$ 317</u> | Line 12 x Line 13 |

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adj for Earnings Per Share
For the Twelve Months Ended December 31, 2010

2010 Actual

| Line No. | Corporation (A) | Total (B) | Officers (100% EPS) (C) | Directors & Managers (D) | Directors & Managers (25% EPS) (E) | EPS Portion (F) |
|----------|--------------------|--------------|-------------------------|--------------------------|------------------------------------|------------------|
| 1 | AMS | \$ 8,335,554 | \$ 5,440,110 | \$2,895,444 | \$ 723,861 | \$6,163,971 |
| 2 | AIC | 1,849,420 | 848,280 | 1,001,140 | 250,285 | 1,098,565 |
| | | <u>Total</u> | <u>O&M</u> | <u>Capital</u> | <u>O&M %</u> | <u>Capital %</u> |
| 3 | AMS-Management | 16,354,433 | 11,754,108 | 4,600,325 | | |
| 4 | AMS-Contract | 739,081 | 506,922 | 232,159 | | |
| 5 | AMS-Total | 17,093,514 | 12,261,030 | 4,832,484 | 71.73% | 28.27% |
| 6 | AIC-Management (1) | 7,748,232 | 6,414,744 | 1,333,488 | | |
| 7 | AIC-Contract | 1,871,094 | 1,224,322 | 646,772 | | |
| 8 | AIC-Total | 9,619,326 | 7,639,066 | 1,980,260 | 79.41% | 20.59% |

(1) Excludes CIL 921-999 intercompany billings of \$1,477,309

2011 Projected

| | | Total | Officers (100% EPS) | Directors & Managers | Directors & Managers (25% EPS) | EPS Portion |
|----|--------|--------------|---------------------|----------------------|--------------------------------|-------------|
| 9 | AMS | \$ 6,647,603 | \$ 4,039,250 | \$2,608,353 | \$ 652,088 | \$4,691,338 |
| 10 | AIC | 1,539,260 | 592,865 | 946,395 | 236,599 | 829,464 |
| | | | <u>Capital \$</u> | <u>Capital %</u> | | |
| 11 | AMS-LM | | 122,894 | 18.14% | | |
| 12 | AIC-LM | | 87,251 | 28.42% | | |

2012 Projected

| | | Total | Officers (100% EPS) | Directors & Managers | Directors & Managers (25% EPS) | EPS Portion |
|----|--------|--------------|---------------------|----------------------|--------------------------------|-------------|
| 13 | AMS | \$ 6,913,507 | \$ 4,200,820 | \$2,712,687 | \$ 678,172 | \$4,878,992 |
| 14 | AIC | 1,600,831 | 616,580 | 984,251 | 246,063 | 862,643 |
| | | | <u>Capital \$</u> | <u>Capital %</u> | | |
| 14 | AMS-LM | | 134,641 | 16.56% | | |
| 15 | AIC-LM | | 97,722 | 25.37% | | |

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adj for Earnings Per Share
For the Twelve Months Ended December 31, 2010
(\$000s)

2010 - AMS allocated labor by Corporation

| Line No. | Corp. | Jan-10 | Feb-10 | Mar-10 | Apr-10 | May-10 | Jun-10 | Jul-10 |
|----------|-----------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
| 1 | ADC | \$ 22,801 | \$ 26,025 | \$ 29,639 | \$ 22,342 | \$ 33,168 | \$ 24,638 | \$ 24,397 |
| 2 | AER | 49,306 | 49,251 | 39,557 | 32,129 | 34,871 | 31,479 | 29,773 |
| 3 | AFS | 77,641 | 79,695 | 109,072 | 87,059 | 79,422 | 77,774 | 64,549 |
| 4 | AMC | 532,679 | 597,626 | 424,529 | 432,805 | 486,728 | 451,595 | 549,297 |
| 5 | ARG | 509,727 | 420,881 | 524,158 | 563,655 | 445,007 | 436,660 | 401,231 |
| 6 | CCP | 24,166 | 29,839 | | | | | |
| 7 | CIL | 879,302 | 872,860 | 972,749 | 833,080 | 841,834 | 839,181 | 775,361 |
| 8 | CIP | 1,375,567 | 1,400,192 | 1,537,463 | 1,365,849 | 1,315,296 | 1,349,939 | 1,274,370 |
| 9 | GEN | 1,706,694 | 1,423,621 | 1,507,979 | 1,123,974 | 1,195,546 | 1,177,235 | 1,009,901 |
| 10 | GMC | 619,542 | 585,382 | 675,747 | 509,624 | 483,821 | 501,584 | 449,641 |
| 11 | IPC | 2,060,239 | 2,039,603 | 2,201,027 | 1,916,112 | 1,824,526 | 1,870,712 | 1,798,031 |
| 12 | ITC | 1,238 | 1,235 | 1,014 | 890 | 830 | 907 | 984 |
| 13 | MV1 | 11,412 | 9,846 | 9,560 | 10,314 | 11,970 | 9,289 | 11,571 |
| 14 | UEC | 6,066,110 | 5,859,928 | 6,450,749 | 5,486,605 | 5,289,044 | 5,355,605 | 5,175,758 |
| 15 | Total | \$ 13,936,424 | \$ 13,395,984 | \$ 14,483,243 | \$ 12,384,438 | \$ 12,042,063 | \$ 12,126,598 | \$ 11,564,864 |
| 16 | ADC | 0.16% | 0.19% | 0.20% | 0.18% | 0.28% | 0.20% | 0.21% |
| 17 | AER | 0.35% | 0.37% | 0.27% | 0.26% | 0.29% | 0.26% | 0.26% |
| 18 | AFS | 0.56% | 0.59% | 0.75% | 0.70% | 0.66% | 0.64% | 0.56% |
| 19 | AMC | 3.82% | 4.46% | 2.93% | 3.49% | 4.04% | 3.72% | 4.75% |
| 20 | ARG | 3.66% | 3.14% | 3.62% | 4.55% | 3.70% | 3.60% | 3.47% |
| 21 | CCP | 0.17% | 0.22% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 22 | CIL | 6.31% | 6.52% | 6.72% | 6.73% | 6.99% | 6.92% | 6.70% |
| 23 | CIP | 9.87% | 10.45% | 10.62% | 11.03% | 10.92% | 11.13% | 11.02% |
| 24 | GEN | 12.25% | 10.63% | 10.41% | 9.08% | 9.93% | 9.71% | 8.73% |
| 25 | GMC | 4.45% | 4.37% | 4.67% | 4.12% | 4.02% | 4.14% | 3.89% |
| 26 | IPC | 14.78% | 15.23% | 15.20% | 15.47% | 15.15% | 15.43% | 15.55% |
| 27 | ITC | 0.01% | 0.01% | 0.01% | 0.01% | 0.01% | 0.01% | 0.01% |
| 28 | MV1 | 0.08% | 0.07% | 0.07% | 0.08% | 0.10% | 0.08% | 0.10% |
| 29 | UEC | 43.53% | 43.74% | 44.54% | 44.30% | 43.92% | 44.16% | 44.75% |
| 30 | Total | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| 31 | AIC Total | 30.96% | 32.19% | 32.53% | 33.23% | 33.06% | 33.48% | 33.27% |

NOTES

[1] AIC Total represents the sum of CIL, CIPS, and IPC.

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adj for Earnings Per Share
For the Twelve Months Ended December 31, 2010
(\$000s)

2010 - AMS allocated lat

| Line No. | Corp. | Aug-10 | Sep-10 | Oct-10 | Nov-10 | Dec-10 | Total |
|----------|-----------|---------------|---------------|---------------|---------------|---------------|----------------|
| | (A) | (I) | (J) | (K) | (L) | (M) | (N) |
| 1 | ADC | \$ 27,461 | \$ 27,389 | \$ 31,835 | \$ 39,460 | \$ 19,713 | \$ 328,868 |
| 2 | AER | 41,732 | 50,214 | 41,791 | 35,810 | 30,014 | 465,927 |
| 3 | AFS | 73,461 | 83,307 | 75,953 | 81,393 | 73,251 | 962,577 |
| 4 | AMC | 605,177 | 545,521 | 481,471 | 448,313 | 430,163 | 5,985,904 |
| 5 | ARG | 471,742 | 452,484 | 403,889 | 366,915 | 274,054 | 5,270,403 |
| 6 | CCP | | | | | | 54,005 |
| 7 | CIL | 865,279 | 841,236 | 879,390 | 821,329 | 781,625 | 10,203,226 |
| 8 | CIP | 1,428,401 | 1,387,412 | 1,388,374 | 1,298,929 | 1,245,873 | 16,367,665 |
| 9 | GEN | 1,081,674 | 1,134,589 | 1,088,988 | 1,024,067 | 784,706 | 14,258,974 |
| 10 | GMC | 518,169 | 499,812 | 520,884 | 499,239 | 474,750 | 6,338,195 |
| 11 | IPC | 2,001,409 | 2,000,863 | 1,964,744 | 1,799,233 | 1,834,801 | 23,311,300 |
| 12 | ITC | 1,037 | 954 | 854 | 853 | 719 | 11,515 |
| 13 | MV1 | 9,979 | 9,279 | 8,665 | 8,327 | 7,335 | 117,547 |
| 14 | UEC | 5,782,482 | 5,599,387 | 5,711,711 | 5,223,927 | 5,118,183 | 67,119,489 |
| 15 | Total | \$ 12,908,003 | \$ 12,632,447 | \$ 12,598,549 | \$ 11,647,795 | \$ 11,075,187 | \$ 150,795,595 |
| | Corp. | Aug-10 | Sep-10 | Oct-10 | Nov-10 | Dec-10 | Total |
| 16 | ADC | 0.21% | 0.22% | 0.25% | 0.34% | 0.18% | 0.22% |
| 17 | AER | 0.32% | 0.40% | 0.33% | 0.31% | 0.27% | 0.31% |
| 18 | AFS | 0.57% | 0.66% | 0.60% | 0.70% | 0.66% | 0.64% |
| 19 | AMC | 4.69% | 4.32% | 3.82% | 3.85% | 3.88% | 3.97% |
| 20 | ARG | 3.65% | 3.58% | 3.21% | 3.15% | 2.47% | 3.50% |
| 21 | CCP | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.04% |
| 22 | CIL | 6.70% | 6.66% | 6.98% | 7.05% | 7.06% | 6.77% |
| 23 | CIP | 11.07% | 10.98% | 11.02% | 11.15% | 11.25% | 10.85% |
| 24 | GEN | 8.38% | 8.98% | 8.64% | 8.79% | 7.09% | 9.46% |
| 25 | GMC | 4.01% | 3.96% | 4.13% | 4.29% | 4.29% | 4.20% |
| 26 | IPC | 15.51% | 15.84% | 15.60% | 15.45% | 16.57% | 15.46% |
| 27 | ITC | 0.01% | 0.01% | 0.01% | 0.01% | 0.01% | 0.01% |
| 28 | MV1 | 0.08% | 0.07% | 0.07% | 0.07% | 0.07% | 0.08% |
| 29 | UEC | 44.80% | 44.33% | 45.34% | 44.85% | 46.21% | 44.51% |
| 30 | Total | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| 31 | AIC Total | 33.27% | 33.48% | 33.60% | 33.65% | 34.87% | 33.08% |

To WPB-2.3a
Col (C), Line 2

NOTES

[1] AIC Total re

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adj for Earnings Per Share
For the Twelve Months Ended December 31, 2010
(\$000s)

2011 - AMS allocated labor by Corp

| Line No. | Corp. | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 |
|----------|-----------|---------------|---------------|---------------|---------------|---------------|---------------|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) |
| 1 | ADC | 16,911 | 16,523 | 18,124 | 12,441 | 18,422 | 25,221 |
| 2 | AER | 54,968 | 66,379 | 37,227 | 30,740 | 35,192 | 31,475 |
| 3 | AIC | 5,625,365 | 4,562,678 | 4,115,082 | 3,890,778 | 3,826,252 | 3,956,627 |
| 4 | AMC | 675,451 | 695,264 | 430,221 | 412,889 | 494,062 | 547,068 |
| 5 | ARG | 467,379 | 421,693 | 399,374 | 387,668 | 396,450 | 323,496 |
| 6 | GEN | 1,267,898 | 1,214,298 | 1,250,350 | 1,117,864 | 1,109,635 | 1,078,613 |
| 7 | GMC | 541,607 | 627,643 | 470,130 | 468,066 | 478,719 | 434,322 |
| 8 | ITC | 1,105 | 805 | 2,866 | 2,823 | 2,527 | 1,660 |
| 9 | MV1 | 12,548 | 12,890 | 9,773 | 10,331 | 8,397 | 11,883 |
| 10 | UEC | 5,752,678 | 6,070,620 | 5,875,330 | 5,583,982 | 5,575,126 | 5,547,713 |
| 11 | Total | \$ 14,415,910 | \$ 13,688,793 | \$ 12,608,477 | \$ 11,917,582 | \$ 11,944,782 | \$ 11,958,078 |
| | Corp. | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 |
| 12 | ADC | 0.12% | 0.12% | 0.14% | 0.10% | 0.15% | 0.21% |
| 13 | AER | 0.38% | 0.48% | 0.30% | 0.26% | 0.29% | 0.26% |
| 14 | AIC | 39.02% | 33.33% | 32.64% | 32.65% | 32.03% | 33.09% |
| 15 | AMC | 4.69% | 5.08% | 3.41% | 3.46% | 4.14% | 4.57% |
| 16 | ARG | 3.24% | 3.08% | 3.17% | 3.25% | 3.32% | 2.71% |
| 17 | GEN | 8.80% | 8.87% | 9.92% | 9.38% | 9.29% | 9.02% |
| 18 | GMC | 3.76% | 4.59% | 3.73% | 3.93% | 4.01% | 3.63% |
| 19 | ITC | 0.01% | 0.01% | 0.02% | 0.02% | 0.02% | 0.01% |
| 20 | MV1 | 0.09% | 0.09% | 0.08% | 0.09% | 0.07% | 0.10% |
| 21 | UEC | 39.91% | 44.35% | 46.60% | 46.85% | 46.67% | 46.39% |
| 22 | Total | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| 23 | AIC Total | 39.02% | 33.33% | 32.64% | 32.65% | 32.03% | 33.09% |

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adj for Earnings Per Share
For the Twelve Months Ended December 31, 2010
(\$000s)

2011 - AMS allocated lal

| Line No. | Corp. (A) | Jul-11 (H) | Aug-11 (I) | Sep-11 (J) | Oct-11 (K) | Total (L) |
|----------|--------------|---------------|---------------|---------------|---------------|----------------|
| 1 | ADC | 27,284 | 27,167 | 28,924 | 21,769 | 212,786 |
| 2 | AER | 30,299 | 25,349 | 38,332 | 39,860 | 389,821 |
| 3 | AIC | 3,611,954 | 3,891,990 | 3,951,696 | 3,808,047 | 41,240,469 |
| 4 | AMC | 474,834 | 403,851 | 405,871 | 256,426 | 4,795,937 |
| 5 | ARG | 349,225 | 347,986 | 363,299 | 353,730 | 3,810,300 |
| 6 | GEN | 958,379 | 924,269 | 933,601 | 941,706 | 10,796,613 |
| 7 | GMC | 457,189 | 448,118 | 431,753 | 396,707 | 4,754,254 |
| 8 | ITC | 894 | 2,916 | 1,531 | 1,948 | 19,075 |
| 9 | MV1 | 9,778 | 9,988 | 9,877 | 13,377 | 108,842 |
| 10 | UEC | 5,200,162 | 5,635,438 | 5,562,749 | 5,437,783 | 56,241,581 |
| 11 | Total | \$ 11,119,998 | \$ 11,717,072 | \$ 11,727,633 | \$ 11,271,353 | \$ 122,369,678 |

| | Corp. | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Total |
|----|-------|---------|---------|---------|---------|---------|
| 12 | ADC | 0.25% | 0.23% | 0.25% | 0.19% | 0.18% |
| 13 | AER | 0.27% | 0.22% | 0.33% | 0.35% | 0.31% |
| 14 | AIC | 32.48% | 33.22% | 33.70% | 33.79% | 33.59% |
| 15 | AMC | 4.27% | 3.45% | 3.46% | 2.28% | 3.88% |
| 16 | ARG | 3.14% | 2.97% | 3.10% | 3.14% | 3.11% |
| 17 | GEN | 8.62% | 7.89% | 7.96% | 8.35% | 8.81% |
| 18 | GMC | 4.11% | 3.82% | 3.68% | 3.52% | 3.88% |
| 19 | ITC | 0.01% | 0.02% | 0.01% | 0.02% | 0.02% |
| 20 | MV1 | 0.09% | 0.09% | 0.08% | 0.12% | 0.09% |
| 21 | UEC | 46.76% | 48.10% | 47.43% | 48.24% | 46.13% |
| 22 | Total | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |

| | | | | | | |
|----|-----------|--------|--------|--------|--------|--------|
| 23 | AIC Total | 32.48% | 33.22% | 33.70% | 33.79% | 33.59% |
|----|-----------|--------|--------|--------|--------|--------|

To WPB-2.3b
Col (C), Line 2

Ameren Illinois Electric
Workpaper Supporting Incentive Comp Adj for Earnings Per Share
For the Twelve Months Ended December 31, 2010
(\$000s)

| Line No. | Account Description (A) | Amount (B) | Book Depr Rate (C) | State Tax Depr Rate (D) | Fed Tax Depr Rate (E) | Book Depr (F) | State Tax Depr (G) | Fed Tax Depr (H) | State Tax Diff (I) | Fed Tax Diff (J) | State ADIT (K) | Federal ADIT (L) | State & Federal ADIT (M) |
|----------|----------------------------|-----------------|-----------------------|----------------------------|--------------------------|------------------|-----------------------|---------------------|-----------------------|---------------------|-------------------|---------------------|-----------------------------|
| 1 | 2010 Incentive Comp EPS | \$ (435) | 3.28% | 7.219% | 69.073% | \$ (14) | \$ (31) | \$ (300) | \$ (17) | \$ (286) | \$ (1) | \$ (100) | \$ (101) |
| 2 | 2011 Incentive Comp EPS | (282) | 3.28% | 100.000% | 100.000% | (9) | (282) | (282) | (273) | (273) | (20) | (89) | (109) |
| 3 | 2012 Incentive Comp EPS | <u>(263)</u> | 3.28% | 7.219% | 53.610% | <u>(9)</u> | (19) | (141) | (10) | (132) | <u>(1)</u> | <u>(46)</u> | <u>(47)</u> |
| 4 | Total | <u>\$ (980)</u> | | | | <u>\$ (32)</u> | | | | | <u>\$ (22)</u> | <u>\$ (234)</u> | <u>\$ (256)</u> |

WPC-2.24a

NOTES

- [1] State Income Tax Rate 7.30%
- [2] Federal Income Tax Rate 35.00%
- [3] Federal Tax Depr Rate for 2010 plant additions incorporates bonus depreciation at 50% for the first 8 months and 100% for the last 4 months of 2010
- [4] State and Federal Tax Rate for 2011 plant additions incorporates bonus depreciation at 100%
- [5] Federal Tax Rate for 2012 plant additions incorporates bonus depreciation at 50%
- [6] Column (B) equals total Electric multiplied by Net Plant Allocator 82.89%

Ameren Illinois Electric
Performance Share Unit Program Adjustment
For Year Ended December 31, 2010 w/ Capital Adjustment for 2011/12
(\$000s)

| Line No. | Description (A) | Ameren Illinois Electric O&M (B) | Ameren Illinois Electric Capital (C) | Reference (D) |
|----------|---|--|--|---------------------------------------|
| 1 | 2010 Performance Share Unit Program Expense | \$ (2,615) | | WPB-2.4a |
| 2 | Allocation to Electric Distribution | <u>93.41%</u> | | Wages and Salaries Allocator (WPA-5b) |
| 3 | Adjustment to Electric Distribution O&M | <u>\$ (2,443)</u> | | Line 1 x Line 2 |
| 4 | 2010 Performance Share Unit Program Capital | | \$ (454) | WPB-2.4a |
| 5 | 2011 Performance Share Unit Program Capital | | (463) | WPB-2.4b |
| 6 | 2012 Performance Share Unit Program Capital | | (887) | WPB-2.4b |
| 7 | Electric Total | | <u>(1,804)</u> | Line 4 + Line 5 + Line 6 |
| 8 | Allocation to Electric Distribution | | <u>82.89%</u> | Net Plant Allocator (WPA-5a) |
| 9 | Adjustment to Electric Distribution Utility Plant | | <u>\$ (1,496)</u> | Line 7 x Line 8 |
| 10 | Adjustment to Accumulated Depreciation | | <u>\$ (49)</u> | WPB-2.4h |
| 11 | Adjustment to Accumulated Deferred Income Taxes | | <u>\$ 366</u> | WPB-2.4h |
| 12 | Adjustment to Depreciation Expense | | <u>\$ (49)</u> | WPB-2.4h |

PURPOSE OF ADJUSTMENT

To remove costs associated with the Performance Share Unit Program (PSUP)

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2010 w/ Capital Adjustment for 2011/12
(\$000s)

| Line No. | Description (A) | Ameren Illinois Stand Alone (B) | Ameren Services allocated to AIC (C) | Ameren Illinois Total (D) | Reference (E) |
|----------|------------------------------------|------------------------------------|---|----------------------------------|---|
| 1 | 2010 PSUP Costs | \$ 1,727 | \$ 8,979 | | WPB-2.4c |
| 2 | Ratio allocated to Ameren Illinois | 100.00% | 33.08% | | WPB-2.4d |
| 3 | Allocation to Ameren Illinois | 1,727 | 2,970 | 4,698 | Line 1 x Line 2 |
| 4 | Allocation to Electric | 65.327% | 65.327% | | Total Company Direct Labor O&M without A&G (WPA-5a) |
| 5 | Electric Subtotal | 1,129 | 1,940 | 3,069 | Line 4 x Line 5 |
| 6 | Portion Requested for Recovery | 0.00% | 0.00% | 0.00% | |
| 7 | Requested Recovery Amount | - | - | - | Line 6 x Line 7 |
| 8 | Total PSUP Adjustment | (1,129) | (1,940) | (3,069) | Line 7 - Line 5 |
| 9 | Expense Portion | 85.20% | 85.20% | | WPB-2.4c |
| 10 | PSUP Adjustment - Expense | \$ (961) | \$ (1,653) | \$ (2,615) | Line 8 x Line 9 |
| 11 | Capital Portion | 14.80% | 14.80% | | 100% - Line 9 |
| 12 | PSUP Adjustment - Capital | \$ (167) | \$ (287) | \$ (454) | Line 8 x Line 11 |
| | | | | To Sch. B-2.4 Col (C), Line 4 | |

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2010 w/ Pro Forma Capital for 2011/12
(\$000s)

| Line No. | Description (A) | Ameren Illinois Stand Alone (B) | Ameren Services allocated to AIC (C) | Ameren Illinois Total (D) | Reference (E) |
|----------|------------------------------------|------------------------------------|---|------------------------------|---|
| 1 | 2011 PSUP Costs | \$ 1,961 | \$ 10,655 | | WPB-2.4e |
| 2 | Ratio allocated to Ameren Illinois | <u>100.00%</u> | <u>33.59%</u> | | WPB-2.4f |
| 3 | Allocation to Ameren Illinois | <u>1,961</u> | <u>3,579</u> | <u>5,540</u> | Line 1 x Line 2 |
| 4 | Allocation to Electric | <u>65.327%</u> | <u>65.327%</u> | | Total Company Direct Labor O&M without A&G (WPA-5a) |
| 5 | Electric Subtotal | <u>1,281</u> | <u>2,338</u> | <u>3,619</u> | Line 3 x Line 4 |
| 6 | Capital Portion | <u>12.80%</u> | <u>12.80%</u> | | WPB-2.4e |
| 7 | PSUP Adjustment - 2011 Capital | <u>\$ 164</u> | <u>\$ 299</u> | <u>\$ 463</u> | Line 5 x Line 6 |
| 8 | 2012 PSUP Costs | 2,597 | 12,788 | | WPB-2.4g |
| 9 | Ratio allocated to Ameren Illinois | <u>100.00%</u> | <u>33.00%</u> | | WPB-2.4g |
| 10 | Allocation to Ameren Illinois | <u>2,597</u> | <u>4,220</u> | <u>6,817</u> | Line 8 x Line 9 |
| 11 | Allocation to Electric | <u>65.327%</u> | <u>65.327%</u> | | Total Company Direct Labor O&M without A&G (WPA-5a) |
| 12 | Electric Subtotal | <u>1,696</u> | <u>2,757</u> | <u>4,453</u> | Line 10 x Line 11 |
| 13 | Capital Portion | <u>25.37%</u> | <u>16.56%</u> | | WPB-2.4g |
| 14 | PSUP Adjustment - 2012 Capital | <u>\$ 430</u> | <u>\$ 457</u> | <u>\$ 887</u> | Line 12 x Line 13 |

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2010 w/ Pro Forma Capital for 2011/12

2010 - Analysis of Restricted stock for AIC

| Line No. | Month (A) | Restricted Stock Exp AIC Direct (B) | Restricted Stock Exp Total AMS (C) | |
|----------|--|-------------------------------------|------------------------------------|-------------------------------|
| 1 | Jan-10 | \$ 133,350 | \$ 2,754,007 | |
| 2 | Feb-10 | 154,562 | 911,004 | |
| 3 | Mar-10 | 143,956 | 531,436 | |
| 4 | Apr-10 | 143,956 | 531,436 | |
| 5 | May-10 | 143,956 | 531,436 | |
| 6 | Jun-10 | 143,956 | 531,436 | |
| 7 | Jul-10 | 143,956 | 531,436 | |
| 8 | Aug-10 | 143,956 | 531,436 | |
| 9 | Sep-10 | 143,956 | 531,436 | |
| 10 | Oct-10 | 143,956 | 531,436 | |
| 11 | Nov-10 | 143,956 | 531,436 | |
| 12 | Dec-10 | 143,956 | 531,436 | |
| 13 | | <u>1,727,472</u> | <u>8,979,371</u> | |
| 14 | | | <u>33.08%</u> | WPB-2.4d |
| 15 | | | 2,970,317 | |
| | <u>Summary of AIC Restricted Stock Expense</u> | | | |
| 16 | AIC Direct | 1,727,472 | | |
| 17 | Allocated from AMS | <u>2,970,317</u> | | |
| | | 4,697,789 | | |
| | <u>Capital vs. O&M breakdown</u> | | | |
| 18 | Capital | 695,273 | 14.80% | To WPB-2.4a, Cols (B) and (C) |
| 19 | O&M | <u>4,002,516</u> | 85.20% | Lines 9 and 11 |
| 20 | | 4,697,789 | | |

NOTES

- [1] Percentage of AMS labor allocated to AIC based on 12 month average
- [2] Restricted Stock expense includes old plan and PSU plan
- [3] Restricted Stock Expense follows labor accounting
- [4] Capital vs. O&M breakdown determined by running a query for YTD 2010

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2010 w/ Pro Forma Capital for 2011/12

2010 - AMS allocated labor by Corp

| Line No. | Corp | Jan-10 | Feb-10 | Mar-10 | Apr-10 | May-10 | Jun-10 | Jul-10 |
|----------|-------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
| 1 | ADC | \$ 22,801 | \$ 26,025 | \$ 29,639 | \$ 22,342 | \$ 33,168 | \$ 24,638 | \$ 24,397 |
| 2 | AER | 49,306 | 49,251 | 39,557 | 32,129 | 34,871 | 31,479 | 29,773 |
| 3 | AFS | 77,641 | 79,695 | 109,072 | 87,059 | 79,422 | 77,774 | 64,549 |
| 4 | AMC | 532,679 | 597,626 | 424,529 | 432,805 | 486,728 | 451,595 | 549,297 |
| 5 | ARG | 509,727 | 420,881 | 524,158 | 563,655 | 445,007 | 436,660 | 401,231 |
| 6 | CCP | 24,166 | 29,839 | | | | | |
| 7 | CIL | 879,302 | 872,860 | 972,749 | 833,080 | 841,834 | 839,181 | 775,361 |
| 8 | CIP | 1,375,567 | 1,400,192 | 1,537,463 | 1,365,849 | 1,315,296 | 1,349,939 | 1,274,370 |
| 9 | GEN | 1,706,694 | 1,423,621 | 1,507,979 | 1,123,974 | 1,195,546 | 1,177,235 | 1,009,901 |
| 10 | GMC | 619,542 | 585,382 | 675,747 | 509,624 | 483,821 | 501,584 | 449,641 |
| 11 | IPC | 2,060,239 | 2,039,603 | 2,201,027 | 1,916,112 | 1,824,526 | 1,870,712 | 1,798,031 |
| 12 | ITC | 1,238 | 1,235 | 1,014 | 890 | 830 | 907 | 984 |
| 13 | MV1 | 11,412 | 9,846 | 9,560 | 10,314 | 11,970 | 9,289 | 11,571 |
| 14 | UEC | 6,066,110 | 5,859,928 | 6,450,749 | 5,486,605 | 5,289,044 | 5,355,605 | 5,175,758 |
| 15 | Total | \$ 13,936,424 | \$ 13,395,984 | \$ 14,483,243 | \$ 12,384,438 | \$ 12,042,063 | \$ 12,126,598 | \$ 11,564,864 |

| Corp | Jan-10 | Feb-10 | Mar-10 | Apr-10 | May-10 | Jun-10 | Jul-10 |
|--------------|---------|---------|---------|---------|---------|---------|---------|
| 16 ADC | 0.16% | 0.19% | 0.20% | 0.18% | 0.28% | 0.20% | 0.21% |
| 17 AER | 0.35% | 0.37% | 0.27% | 0.26% | 0.29% | 0.26% | 0.26% |
| 18 AFS | 0.56% | 0.59% | 0.75% | 0.70% | 0.66% | 0.64% | 0.56% |
| 19 AMC | 3.82% | 4.46% | 2.93% | 3.49% | 4.04% | 3.72% | 4.75% |
| 20 ARG | 3.66% | 3.14% | 3.62% | 4.55% | 3.70% | 3.60% | 3.47% |
| 21 CCP | 0.17% | 0.22% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 22 CIL | 6.31% | 6.52% | 6.72% | 6.73% | 6.99% | 6.92% | 6.70% |
| 23 CIP | 9.87% | 10.45% | 10.62% | 11.03% | 10.92% | 11.13% | 11.02% |
| 24 GEN | 12.25% | 10.63% | 10.41% | 9.08% | 9.93% | 9.71% | 8.73% |
| 25 GMC | 4.45% | 4.37% | 4.67% | 4.12% | 4.02% | 4.14% | 3.89% |
| 26 IPC | 14.78% | 15.23% | 15.20% | 15.47% | 15.15% | 15.43% | 15.55% |
| 27 ITC | 0.01% | 0.01% | 0.01% | 0.01% | 0.01% | 0.01% | 0.01% |
| 28 MV1 | 0.08% | 0.07% | 0.07% | 0.08% | 0.10% | 0.08% | 0.10% |
| 29 UEC | 43.53% | 43.74% | 44.54% | 44.30% | 43.92% | 44.16% | 44.75% |
| 30 Total | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| 31 AIC Total | 30.96% | 32.19% | 32.53% | 33.23% | 33.06% | 33.48% | 33.27% |

NOTES

[1] AIC Total represents the sum of CIL, CIPS, and IPC.

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2010 w/ Pro Forma Capital for 2011/12

2010 - AMS allocated lat

| Line No. | Corp | Aug-10 | Sep-10 | Oct-10 | Nov-10 | Dec-10 | Total |
|----------|-----------|---------------|---------------|---------------|---------------|---------------|----------------|
| | (A) | (I) | (J) | (K) | (L) | (M) | (N) |
| 1 | ADC | \$ 27,461 | \$ 27,389 | \$ 31,835 | \$ 39,460 | \$ 19,713 | \$ 328,868 |
| 2 | AER | 41,732 | 50,214 | 41,791 | 35,810 | 30,014 | 465,927 |
| 3 | AFS | 73,461 | 83,307 | 75,953 | 81,393 | 73,251 | 962,577 |
| 4 | AMC | 605,177 | 545,521 | 481,471 | 448,313 | 430,163 | 5,985,904 |
| 5 | ARG | 471,742 | 452,484 | 403,889 | 366,915 | 274,054 | 5,270,403 |
| 6 | CCP | | | | | | 54,005 |
| 7 | CIL | 865,279 | 841,236 | 879,390 | 821,329 | 781,625 | 10,203,226 |
| 8 | CIP | 1,428,401 | 1,387,412 | 1,388,374 | 1,298,929 | 1,245,873 | 16,367,665 |
| 9 | GEN | 1,081,674 | 1,134,589 | 1,088,988 | 1,024,067 | 784,706 | 14,258,974 |
| 10 | GMC | 518,169 | 499,812 | 520,884 | 499,239 | 474,750 | 6,338,195 |
| 11 | IPC | 2,001,409 | 2,000,863 | 1,964,744 | 1,799,233 | 1,834,801 | 23,311,300 |
| 12 | ITC | 1,037 | 954 | 854 | 853 | 719 | 11,515 |
| 13 | MV1 | 9,979 | 9,279 | 8,665 | 8,327 | 7,335 | 117,547 |
| 14 | UEC | 5,782,482 | 5,599,387 | 5,711,711 | 5,223,927 | 5,118,183 | 67,119,489 |
| 15 | Total | \$ 12,908,003 | \$ 12,632,447 | \$ 12,598,549 | \$ 11,647,795 | \$ 11,075,187 | \$ 150,795,595 |
| | Corp | Aug-10 | Sep-10 | Oct-10 | Nov-10 | Dec-10 | Total |
| 16 | ADC | 0.21% | 0.22% | 0.25% | 0.34% | 0.18% | 0.22% |
| 17 | AER | 0.32% | 0.40% | 0.33% | 0.31% | 0.27% | 0.31% |
| 18 | AFS | 0.57% | 0.66% | 0.60% | 0.70% | 0.66% | 0.64% |
| 19 | AMC | 4.69% | 4.32% | 3.82% | 3.85% | 3.88% | 3.97% |
| 20 | ARG | 3.65% | 3.58% | 3.21% | 3.15% | 2.47% | 3.50% |
| 21 | CCP | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.04% |
| 22 | CIL | 6.70% | 6.66% | 6.98% | 7.05% | 7.06% | 6.77% |
| 23 | CIP | 11.07% | 10.98% | 11.02% | 11.15% | 11.25% | 10.85% |
| 24 | GEN | 8.38% | 8.98% | 8.64% | 8.79% | 7.09% | 9.46% |
| 25 | GMC | 4.01% | 3.96% | 4.13% | 4.29% | 4.29% | 4.20% |
| 26 | IPC | 15.51% | 15.84% | 15.60% | 15.45% | 16.57% | 15.46% |
| 27 | ITC | 0.01% | 0.01% | 0.01% | 0.01% | 0.01% | 0.01% |
| 28 | MV1 | 0.08% | 0.07% | 0.07% | 0.07% | 0.07% | 0.08% |
| 29 | UEC | 44.80% | 44.33% | 45.34% | 44.85% | 46.21% | 44.51% |
| 30 | Total | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| 31 | AIC Total | 33.27% | 33.48% | 33.60% | 33.65% | 34.87% | 33.08% |

To WPB-2.3a
and WPB-2.3c

NOTES

[1] AIC Total re

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2010 w/ Pro Forma Capital for 2011/12

2011 - Analysis of Restricted Stock for AIC

| Line No. | Month (A) | Restricted Stock Exp AIC Direct (B) | Restricted Stock Exp Total AMS (C) | |
|--|--------------------|---|--|----------|
| 1 | Jan-11 | \$ 179,308 | \$ 3,427,482 | |
| 2 | Feb-11 | 194,697 | 947,589 | |
| 3 | Mar-11 | 158,682 | 627,950 | |
| 4 | Apr-11 | 158,682 | 627,950 | |
| 5 | May-11 | 158,682 | 627,950 | |
| 6 | Jun-11 | 158,682 | 627,950 | |
| 7 | Jul-11 | 158,682 | 627,950 | |
| 8 | Aug-11 | 158,682 | 627,950 | |
| 9 | Sep-11 | 158,682 | 627,950 | |
| 10 | Oct-11 | 158,682 | 627,950 | |
| 11 | Nov-11 | 158,682 | 627,950 | |
| 12 | Dec-11 | 158,682 | 627,950 | |
| 13 | | <u>\$ 1,960,829</u> | <u>10,654,570</u> | |
| 14 | | | <u>33.59%</u> | WPB-2.4f |
| 15 | | | <u>\$ 3,579,268</u> | |
| <u>Summary of AIC Restricted Stock Expense</u> | | | | |
| 16 | AIC Direct | | \$ 1,960,829 | |
| 17 | Allocated from AMS | | <u>3,579,268</u> | |
| 18 | | | <u>\$ 5,540,097</u> | |
| <u>Capital Portion</u> | | | | |
| 19 | Capital | 12.80% | \$ 709,132 | |

NOTES

- [1] Percentage of AMS labor allocated to AIC based on 12 month average
- [2] Restricted Stock expense includes old plan and PSU plan
- [3] Restricted Stock Expense follows labor accounting
- [4] Capital vs. O&M breakdown determined by running following query for YTD 2011:
RMC = 162
RT starts with L or IB
Majmin not equal to 921-999

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2010 w/ Pro Forma Capital for 2011/12
(\$000s)

2011 - AMS allocated labor by Corp

| Line No. | Corp. | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 |
|----------|-------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) |
| 1 | ADC | 16,911 | 16,523 | 18,124 | 12,441 | 18,422 | 25,221 |
| 2 | AER | 54,968 | 66,379 | 37,227 | 30,740 | 35,192 | 31,475 |
| 3 | AIC | 5,625,365 | 4,562,678 | 4,115,082 | 3,890,778 | 3,826,252 | 3,956,627 |
| 4 | AMC | 675,451 | 695,264 | 430,221 | 412,889 | 494,062 | 547,068 |
| 5 | ARG | 467,379 | 421,693 | 399,374 | 387,668 | 396,450 | 323,496 |
| 6 | GEN | 1,267,898 | 1,214,298 | 1,250,350 | 1,117,864 | 1,109,635 | 1,078,613 |
| 7 | GMC | 541,607 | 627,643 | 470,130 | 468,066 | 478,719 | 434,322 |
| 8 | ITC | 1,105 | 805 | 2,866 | 2,823 | 2,527 | 1,660 |
| 9 | MV1 | 12,548 | 12,890 | 9,773 | 10,331 | 8,397 | 11,883 |
| 10 | UEC | 5,752,678 | 6,070,620 | 5,875,330 | 5,583,982 | 5,575,126 | 5,547,713 |
| 11 | Total | \$ 14,415,910 | \$ 13,688,793 | \$ 12,608,477 | \$ 11,917,582 | \$ 11,944,782 | \$ 11,958,078 |
| 12 | Corp. | Jan-11 | Feb-11 | Mar-11 | Apr-11 | May-11 | Jun-11 |
| 13 | ADC | 0.12% | 0.12% | 0.14% | 0.10% | 0.15% | 0.21% |
| 14 | AER | 0.38% | 0.48% | 0.30% | 0.26% | 0.29% | 0.26% |
| 15 | AIC | 39.02% | 33.33% | 32.64% | 32.65% | 32.03% | 33.09% |
| 16 | AMC | 4.69% | 5.08% | 3.41% | 3.46% | 4.14% | 4.57% |
| 17 | ARG | 3.24% | 3.08% | 3.17% | 3.25% | 3.32% | 2.71% |
| 18 | GEN | 8.80% | 8.87% | 9.92% | 9.38% | 9.29% | 9.02% |
| 19 | GMC | 3.76% | 4.59% | 3.73% | 3.93% | 4.01% | 3.63% |
| 20 | ITC | 0.01% | 0.01% | 0.02% | 0.02% | 0.02% | 0.01% |
| 21 | MV1 | 0.09% | 0.09% | 0.08% | 0.09% | 0.07% | 0.10% |
| 22 | UEC | 39.91% | 44.35% | 46.60% | 46.85% | 46.67% | 46.39% |
| 23 | Grand Total | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| 24 | AIC Total | 39.02% | 33.33% | 32.64% | 32.65% | 32.03% | 33.09% |

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
For Year Ended December 31, 2010 w/ Pro Forma Capital for 2011/12
(\$000s)

2011 - AMS allocated lat

| Line No. | Corp. (A) | Jul-11 (H) | Aug-11 (I) | Sep-11 (J) | Oct-11 (K) | Total (L) |
|----------|--------------|---------------|---------------|---------------|---------------|----------------|
| 1 | ADC | 27,284 | 27,167 | 28,924 | 21,769 | 212,786 |
| 2 | AER | 30,299 | 25,349 | 38,332 | 39,860 | 389,821 |
| 3 | AIC | 3,611,954 | 3,891,990 | 3,951,696 | 3,808,047 | 41,240,469 |
| 4 | AMC | 474,834 | 403,851 | 405,871 | 256,426 | 4,795,937 |
| 5 | ARG | 349,225 | 347,986 | 363,299 | 353,730 | 3,810,300 |
| 6 | GEN | 958,379 | 924,269 | 933,601 | 941,706 | 10,796,613 |
| 7 | GMC | 457,189 | 448,118 | 431,753 | 396,707 | 4,754,254 |
| 8 | ITC | 894 | 2,916 | 1,531 | 1,948 | 19,075 |
| 9 | MV1 | 9,778 | 9,988 | 9,877 | 13,377 | 108,842 |
| 10 | UEC | 5,200,162 | 5,635,438 | 5,562,749 | 5,437,783 | 56,241,581 |
| 11 | Total | \$ 11,119,998 | \$ 11,717,072 | \$ 11,727,633 | \$ 11,271,353 | \$ 122,369,678 |
| 12 | Corp. | Jul-11 | Aug-11 | Sep-11 | Oct-11 | Total |
| 13 | ADC | 0.25% | 0.23% | 0.25% | 0.19% | 0.18% |
| 14 | AER | 0.27% | 0.22% | 0.33% | 0.35% | 0.31% |
| 15 | AIC | 32.48% | 33.22% | 33.70% | 33.79% | 33.59% |
| 16 | AMC | 4.27% | 3.45% | 3.46% | 2.28% | 3.88% |
| 17 | ARG | 3.14% | 2.97% | 3.10% | 3.14% | 3.11% |
| 18 | GEN | 8.62% | 7.89% | 7.96% | 8.35% | 8.81% |
| 19 | GMC | 4.11% | 3.82% | 3.68% | 3.52% | 3.88% |
| 20 | ITC | 0.01% | 0.02% | 0.01% | 0.02% | 0.02% |
| 21 | MV1 | 0.09% | 0.09% | 0.08% | 0.12% | 0.09% |
| 22 | UEC | 46.76% | 48.10% | 47.43% | 48.24% | 46.13% |
| 23 | Grand Total | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| 24 | AIC Total | 32.48% | 33.22% | 33.70% | 33.79% | 33.59% |

To WPB-2.4b
Col (C), Line 2
and WPB-2.4e
Col (C), Line 14

Ameren Illinois Electric
Workpaper Supporting PSUP Adjustment
 For Year Ended December 31, 2010 w/ Pro Forma Capital for 2011/12

2012 - Analysis of Restricted Stock for AIC

| Line No. | Month | Restricted Stock Exp AIC Direct | Restricted Stock Exp Total AMS | |
|--|--------------------|---------------------------------|--------------------------------|---------------------------|
| | (A) | (B) | (C) | |
| 1 | YTD 2012 | <u>\$ 2,596,919</u> | \$ 12,788,388 | |
| 2 | | | <u>33.00%</u> | Per Budget |
| 3 | | | <u>\$ 4,220,168</u> | |
| <u>Summary of AIC Restricted Stock Expense</u> | | | | |
| 4 | AIC Direct | \$ 2,596,919 | | |
| 5 | Allocated from AMS | <u>4,220,168</u> | | |
| 6 | | <u>\$ 6,817,087</u> | | |
| <u>2012 Budget Capital RT=LM</u> | | | | |
| 7 | AIC Capital | \$ 658,838 | 25.37% | To WPB-2.4b |
| 8 | AMS Capital | <u>698,860</u> | 16.56% | Cols (B) and (C), Line 13 |
| 9 | | <u>\$ 1,357,698</u> | | |

Ameren Illinois Electric
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For the Twelve Months Ended December 31, 2010 w/ Pro Forma Capital for 2011/12
(\$000s)

| Line No. | Account Description (A) | Amount (B) | Book Depr Rate (C) | State Tax Depr Rate (D) | Fed Tax Depr Rate (E) | Book Depr (F) | State Tax Depr (G) | Fed Tax Depr (H) | State Tax Diff (I) | Fed Tax Diff (J) | State ADIT (K) | Federal ADIT (L) | State & Federal ADIT (M) |
|----------|----------------------------|-------------------|-----------------------|----------------------------|--------------------------|------------------|-----------------------|---------------------|-----------------------|---------------------|-------------------|---------------------|-----------------------------|
| 1 | 2010 PSUP | \$ (376) | 3.28% | 7.219% | 69.073% | \$ (12) | \$ (27) | \$ (260) | \$ (15) | \$ (248) | \$ (1) | \$ (86) | \$ (87) |
| 2 | 2011 PSUP | (384) | 3.28% | 100.000% | 100.000% | (13) | (384) | (384) | (371) | (371) | (27) | (120) | (148) |
| 3 | 2012 PSUP | <u>(735)</u> | 3.28% | 7.219% | 53.610% | <u>(24)</u> | (53) | (394) | (29) | (370) | <u>(2)</u> | <u>(129)</u> | <u>(131)</u> |
| 4 | Total | <u>\$ (1,496)</u> | | | | <u>\$ (49)</u> | | | | | <u>\$ (30)</u> | <u>\$ (336)</u> | <u>\$ (366)</u> |

WPC-2.24a

NOTES

- [1] State Income Tax Rate 7.30%
- [2] Federal Income Tax Rate 35.00%
- [3] Federal Tax Depr Rate for 2010 plant additions incorporates bonus depreciation af 50% for the first 8 months and 100% for the last 4 months of 2010
- [4] State and Federal Tax Rate for 2011 plant additions incorporates bonus depreciation at 100%
- [5] Federal Tax Rate for 2012 plant additions incorporates bonus depreciation af 50%
- [6] Column (B) equals total Electric multipl by Net Plant Allocator 82.89%

Ameren Illinois Electric
Production Retiree Adjustment
For Year Ended December 31, 2010 w/ Pro Forma Capital for 2011/12
(\$000s)

| Line No. | Description (A) | Ameren Illinois Electric O&M (B) | Ameren Illinois Electric Capital (C) | Reference (D) |
|----------|---|--|--|---------------------------------------|
| 1 | 2010 Production Retiree Expense | \$ (1,698) | | WPB-2.5a |
| 2 | Allocation to Electric Distribution | <u>93.41%</u> | | Wages and Salaries Allocator (WPA-5b) |
| 3 | Adjustment to Electric Distribution O&M | <u>\$ (1,586)</u> | | Line 1 x Line 2 |
| 4 | 2010 Production Retiree Capital | | \$ (694) | WPB-2.5a |
| 5 | 2011 Production Retiree Capital | | (925) | WPB-2.5b |
| 6 | 2012 Production Retiree Capital | | (1,064) | WPB-2.5b |
| 7 | Electric Total | | <u>(2,682)</u> | Line 4 + Line 5 + Line 6 |
| 8 | Allocation to Electric Distribution | | <u>82.89%</u> | Net Plant Allocator (WPA-5a) |
| 9 | Adjustment to Electric Distribution Utility Plant | | <u>\$ (2,223)</u> | Line 7 x Line 8 |
| 10 | Adjustment to Accumulated Depreciation | | <u>\$ (73)</u> | WPB-2.5h |
| 11 | Adjustment to Accumulated Deferred Income Taxes | | <u>\$ 585</u> | WPB-2.5h |
| 12 | Adjustment to Depreciation Expense | | <u>\$ (73)</u> | WPB-2.5h |

PURPOSE OF ADJUSTMENT

Adjust rate base to remove capitalized production retiree costs.

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj
For Year Ended December 31, 2010 w/ Pro Forma Capital for 2011/12
(\$000s)

| Line No. | Description (A) | Pensions (B) | OPEBs (C) | Total (D) | Reference (E) |
|----------|---|-----------------|--------------|----------------------------------|------------------|
| 1 | 2010 Production Retiree Costs | \$ 488 | \$ 1,904 | | WPB-2.5c |
| 2 | Ratio allocated to Ameren Illinois | 100.00% | 100.00% | | |
| 3 | Allocation to Ameren Illinois | 488 | 1,904 | 2,391 | Line 1 x Line 2 |
| 4 | Allocation to Electric | 100.00% | 100.00% | | |
| 5 | Electric Subtotal | 488 | 1,904 | 2,391 | Line 4 x Line 5 |
| 6 | Portion Requested for Recovery | 0.00% | 0.00% | 0.00% | |
| 7 | Requested Recovery Amount | - | - | - | Line 6 x Line 7 |
| 8 | Total Production Retiree Adjustment | (488) | (1,904) | (2,391) | Line 7 - Line 5 |
| 9 | Expense Portion | 71.00% | 71.00% | | 100% - line 11 |
| 10 | Production Retiree Adjustment - Expense | \$ (346) | \$ (1,352) | \$ (1,698) | Line 8 x Line 9 |
| 11 | Capital Portion | 29.00% | 29.00% | | WPB-2.5c |
| 12 | Production Retiree Adjustment - Capital | \$ (141) | \$ (552) | \$ (694) | Line 8 x Line 11 |
| | | | | To Sch. B-2.5 Col (C), Line 4 | |

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj
For Year Ended December 31, 2010 w/ Pro Forma Capital for 2011/12
(\$000s)

| Line No. | Description (A) | Pensions (B) | OPEBs (C) | Total (D) | Reference (E) |
|----------|--|-----------------|----------------|----------------------------------|-------------------|
| 1 | 2011 Production Retiree Costs | \$ 919 | \$ 2,246 | | WPB-2.5d |
| 2 | Ratio allocated to Ameren Illinois | <u>100.00%</u> | <u>100.00%</u> | | |
| 3 | Allocation to Ameren Illinois | <u>919</u> | <u>2,246</u> | <u>\$ 3,164</u> | Line 1 x Line 2 |
| 4 | Allocation to Electric | <u>100.00%</u> | <u>100.00%</u> | | |
| 5 | Electric Subtotal | <u>919</u> | <u>2,246</u> | <u>3,164</u> | Line 3 x Line 4 |
| 6 | Capital Portion | <u>29.22%</u> | <u>29.22%</u> | | WPB-2.5g |
| 7 | 2011 Production Retiree Adjustment - Capital | <u>\$ 268</u> | <u>\$ 656</u> | <u>\$ 925</u> | Line 5 x Line 6 |
| | | | | To Sch. B-2.5 Col (C), Line 5 | |
| 8 | 2012 Production Retiree Costs | \$ 2,747 | \$ 1,081 | | WPB-2.5e |
| 9 | Ratio allocated to Ameren Illinois | <u>100.00%</u> | <u>100.00%</u> | | |
| 10 | Allocation to Ameren Illinois | <u>2,747</u> | <u>1,081</u> | <u>\$ 3,828</u> | Line 8 x Line 9 |
| 11 | Allocation to Electric | <u>100.00%</u> | <u>100.00%</u> | | |
| 12 | Electric Subtotal | <u>2,747</u> | <u>1,081</u> | <u>3,828</u> | Line 10 x Line 11 |
| 13 | Capital Portion | <u>27.78%</u> | <u>27.78%</u> | | WPB-2.5g |
| 14 | 2012 Production Retiree Adjustment - Capital | <u>\$ 763</u> | <u>\$ 300</u> | <u>\$ 1,064</u> | Line 12 x Line 13 |
| | | | | To Sch. B-2.5 Col (C), Line 6 | |

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj
For Year Ended December 31, 2010
(\$000s)

| Line No. | Description (A) | Ameren Illinois Total (B) | Reference (C) |
|-------------|---|---------------------------------|-------------------|
| 1 | Total 2010 Pension Expense | \$ 22,500 | Per Actuary |
| 2 | Retiree Pension Expense Allocation Percentage | <u>9.3%</u> | Per Actuary |
| 3 | Retiree Pension Expense | 2,100 | Per Actuary |
| 4 | Production Ratio | <u>23.22%</u> | WPB-2.5f |
| 5 | Production Expense | 488 | Line 3 x Line 4 |
| 6 | Portion Transferred to Capital | <u>29.00%</u> | WPB-2.5g |
| 7 | Portion Charged to Capital | <u>\$ 141</u> | Line 5 x Line 6 |
| 8 | Portion Charged to O&M | <u>\$ 346</u> | Line 5 - Line 7 |
| 9 | Total 2010 OPEB Expense | \$ 19,200 | Per Actuary |
| 10 | Retiree OPEB Expense Allocation Percentage | <u>42.7%</u> | Per Actuary |
| 11 | Retiree OPEB Expense | 8,200 | Per Actuary |
| 12 | Production Ratio | <u>23.22%</u> | WPB-2.5f |
| 13 | Production Expense | 1,904 | Line 11 x Line 12 |
| 14 | Portion Transferred to Capital | <u>29.00%</u> | WPB-2.5g |
| 15 | Portion Charged to Capital | <u>\$ 552</u> | Line 13 x Line 14 |
| 16 | Portion Charged to O&M | <u>\$ 1,352</u> | Line 11 - Line 15 |

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj
Pro Forma Capital for 2011
(\$000s)

| Line No. | Description (A) | Ameren Illinois Total (B) | Reference (C) |
|-------------|---|---------------------------------|-------------------|
| 1 | Total 2011 Pension Expense | \$ 27,100 | Per Actuary |
| 2 | Retiree Pension Expense Allocation Percentage | <u>14.6%</u> | Per Actuary |
| 3 | Retiree Pension Expense | 3,957 | Line 1 x Line 2 |
| 4 | Production Ratio | <u>23.22%</u> | WPB-2.5f |
| 5 | Production Expense | 919 | Line 3 x Line 4 |
| 6 | Portion Transferred to Capital | <u>29.22%</u> | WPB-2.5g |
| 7 | Portion Charged to Capital | <u><u>\$ 268</u></u> | Line 5 x Line 6 |
| 8 | Total 2011 OPEB Expense | \$ 22,600 | Per Actuary |
| 9 | Retiree OPEB Expense Allocation Percentage | <u>42.8%</u> | Per Actuary |
| 10 | Retiree OPEB Expense | 9,673 | Line 8 x Line 9 |
| 11 | Production Ratio | <u>23.22%</u> | WPB-2.5f |
| 12 | Production Expense | 2,246 | Line 10 x Line 11 |
| 13 | Portion Transferred to Capital | <u>29.22%</u> | WPB-2.5g |
| 14 | Portion Charged to Capital | <u><u>\$ 656</u></u> | Line 12 x Line 13 |

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj
Pro Forma Capital for 2012
(\$000s)

| Line No. | Description (A) | Ameren Illinois Total (B) | Reference (C) |
|----------|---|---------------------------------|-------------------|
| 1 | Total 2012 Pension Expense | \$ 47,900 | Per Actuary |
| 2 | Retiree Pension Expense Allocation Percentage | 24.7% | Per Actuary |
| 3 | Retiree Pension Expense | 11,831 | Line 1 x Line 2 |
| 4 | Production Ratio | 23.22% | WPB-2.5f |
| 5 | Production Expense | 2,747 | Line 3 x Line 4 |
| 6 | Portion Transferred to Capital | 27.78% | WPB-2.5g |
| 7 | Portion Charged to Capital | \$ 763 | Line 5 x Line 6 |
| 8 | Total 2012 OPEB Expense | \$ 16,400 | Per Actuary |
| 9 | Retiree OPEB Expense Allocation Percentage | 28.4% | Per Actuary |
| 10 | Retiree OPEB Expense | 4,658 | Line 8 x Line 9 |
| 11 | Production Ratio | 23.22% | WPB-2.5f |
| 12 | Production Expense | 1,081 | Line 10 x Line 11 |
| 13 | Portion Transferred to Capital | 27.78% | WPB-2.5g |
| 14 | Portion Charged to Capital | \$ 300 | Line 12 x Line 13 |

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj
For Year Ended December 31, 2010 w/ Pro Forma Capital for 2011/12
(\$000s)

| Line No. | Sal Plan (A) | Company (B) | Description (C) | Spin Off (D) | Count (E) | Sal Plan Counts (Current) (F) | Pre (G) | Post (H) |
|----------|----------------------------|-------------|---------------------------------------|--------------|-----------|-------------------------------|---------|----------|
| 1 | MANAGEMENT | CILCO | Management | | AL Count | 519 | 477 | 42 |
| 2 | LOCAL 51 IBEW (CIL) | CILCO | | | BW Count | 286 | 244 | 42 |
| 3 | | | | | CI Count | 0 | 0 | 0 |
| 4 | LOCAL 8 (CIL) | CILCO | Power Plants-Electric Prodtn Function | 10/31/03 | ND Count | 16 | 16 | 0 |
| 5 | LOCAL 8 (CIL) | CILCO | Power Plants-Electric Prodtn Function | | NE Count | 80 | 80 | 0 |
| 6 | | | | | PP Count | 1 | 1 | 0 |
| 7 | | | | | | 902 | 818 | 84 |
| 8 | LOCAL 702 IBEW (CIPS) | CIPS | | | DA Count | 153 | 81 | 72 |
| 9 | LOCAL 702 IBEW (CIPS) | CIPS | | | EA Count | 167 | 88 | 79 |
| 10 | LOCAL 702 IBEW (CIPS) | CIPS | Power Plants-Electric Prodtn Function | | GA Count | 24 | 19 | 5 |
| 11 | LOCAL 702 IBEW (CIPS) | CIPS | | 5/31/00 | HA Count | 97 | 45 | 52 |
| 12 | LOCAL 148 IUOE (CIPS) | CIPS | Power Plants-Electric Prodtn Function | | KA Count | 24 | 23 | 1 |
| 13 | LOCAL 148 IUOE (CIPS) | CIPS | Power Plants-Electric Prodtn Function | | LA Count | 40 | 38 | 2 |
| 14 | LOCAL 148 IUOE (CIPS) | CIPS | Power Plants-Electric Prodtn Function | | MA Count | 23 | 17 | 6 |
| 15 | LOCAL 148 IUOE (CIPS) | CIPS | Power Plants-Electric Prodtn Function | | NA Count | 19 | 18 | 1 |
| 16 | LOCAL 309 (UE) | CIPS | | | PA Count | 3 | 0 | 3 |
| | | | | | PP Count | 6 | 3 | 3 |
| 17 | LOCAL 148 IUOE (CIPS) | CIPS | Power Plants-Electric Prodtn Function | | QA Count | 1 | 1 | 0 |
| 18 | LOCAL 643 (UE) | CIPS | | | VA Count | 1 | 0 | 1 |
| 19 | MANAGEMENT | CIPS | Management | | YA Count | 440 | 334 | 106 |
| 20 | | | | | No Code | 8 | 8 | 0 |
| 21 | | | | | | 1006 | 675 | 331 |
| 22 | LOCAL 1306 (IP) | IP | | | BB Count | 288 | 180 | 108 |
| 23 | LOCAL 51 (IP) | IP | Power Plants-Electric Prodtn Function | | BC Count | 364 | 249 | 115 |
| 24 | LOCAL 301 (IP) | IP | | | BD Count | 106 | 60 | 46 |
| 25 | LOCAL 702 (IP) | IP | | 3/31/00 | BE Count | 75 | 38 | 37 |
| 26 | LABORERS LOCAL 12 (IP) | IP | | | BF Count | 32 | 18 | 14 |
| 27 | LABORERS LOCAL 12 (IP) | IP | | | BG Count | 10 | 5 | 5 |
| 28 | PIPEFITTERS LOCAL 360 (IP) | IP | | | BH Count | 7 | 6 | 1 |
| 29 | LABORERS LOCAL 459 (IP) | IP | | | BJ Count | 7 | 4 | 3 |
| 30 | LABORERS LOCAL 100 (IP) | IP | | | BL Count | 9 | 6 | 3 |
| 31 | IBEW 51 MDF (IP) | IP | | | BM Count | 2 | 0 | 2 |
| 32 | MANAGEMENT | IP | Management | | IP Count | 652 | 447 | 205 |
| 33 | UNION NOT LOADED | IP | | | UN Count | 231 | 186 | 45 |
| 34 | | | | | | 1783 | 1199 | 584 |
| 35 | | | AIC Total | | | 3691 | 2692 | 999 |

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj
For Year Ended December 31, 2010 w/ Pro Forma Capital for 2011/12
(\$000s)

| Line No. | Sal Plan (A) | Company (B) | Pre Mgmt Alloc (I) | Prodn Alloc (J) | Non Prodn Alloc (K) | Prodn Ratio (L) |
|----------|----------------------------|----------------|-----------------------|--------------------|------------------------|--------------------|
| 1 | MANAGEMENT | CILCO | 28.15% | 134.29 | 384.71 | |
| 2 | LOCAL 51 IBEW (CIL) | CILCO | | | 286 | |
| 3 | | | | | 0 | |
| 4 | LOCAL 8 (CIL) | CILCO | | 16 | 0 | |
| 5 | LOCAL 8 (CIL) | CILCO | | 80 | 0 | |
| 6 | | | | | 1 | |
| 7 | | | | 230.29 | 671.71 | 25.53% |
| 8 | LOCAL 702 IBEW (CIPS) | CIPS | | | 153 | |
| 9 | LOCAL 702 IBEW (CIPS) | CIPS | | | 167 | |
| 10 | LOCAL 702 IBEW (CIPS) | CIPS | | 19 | 5 | |
| 11 | LOCAL 702 IBEW (CIPS) | CIPS | | | 97 | |
| 12 | LOCAL 148 IUOE (CIPS) | CIPS | | 23 | 1 | |
| 13 | LOCAL 148 IUOE (CIPS) | CIPS | | 38 | 2 | |
| 14 | LOCAL 148 IUOE (CIPS) | CIPS | | 17 | 6 | |
| 15 | LOCAL 148 IUOE (CIPS) | CIPS | | 18 | 1 | |
| 16 | LOCAL 309 (UE) | CIPS | | | 3 | |
| | | | | | 6 | |
| 17 | LOCAL 148 IUOE (CIPS) | CIPS | | 1 | 0 | |
| 18 | LOCAL 643 (UE) | CIPS | | | | |
| 19 | MANAGEMENT | CIPS | 34.02% | 113.62 | 326.38 | |
| 20 | | | | | 8 | |
| 21 | | | | 229.62 | 775.38 | 22.82% |
| 22 | LOCAL 1306 (IP) | IP | | | 288 | |
| 23 | LOCAL 51 (IP) | IP | | 249 | 115 | |
| 24 | LOCAL 301 (IP) | IP | | | 106 | |
| 25 | LOCAL 702 (IP) | IP | | | 75 | |
| 26 | LABORERS LOCAL 12 (IP) | IP | | | 32 | |
| 27 | LABORERS LOCAL 12 (IP) | IP | | | 10 | |
| 28 | PIPEFITTERS LOCAL 360 (IP) | IP | | | 7 | |
| 29 | LABORERS LOCAL 459 (IP) | IP | | | 7 | |
| 30 | LABORERS LOCAL 100 (IP) | IP | | | 9 | |
| 31 | IBEW 51 MDF (IP) | IP | | | 2 | |
| 32 | MANAGEMENT | IP | 33.11% | 148.01 | 503.99 | |
| 33 | UNION NOT LOADED | IP | | | 231 | |
| 34 | | | | 397.01 | 1385.99 | 22.27% |
| 35 | | | | 856.92 | 2833.08 | 23.22% |

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adjustment
Pro Forma Capital for 2011/12
(\$000s)

| 2010 Actual | | | | |
|----------------|--|-------------------|------------------|------------------|
| Line No. | Description (A) | Amount (B) | Capital % (C) | Reference (D) |
| 1 | Total Electric Distribution Payroll Charged to Construction and Removals | \$ 53,159 | 29.00% | Sch. C-11.1 |
| 2 | Total Electric Distribution Payroll | 183,298 | | Sch. C-11.1 |
| 2011 Projected | | | | |
| | Company Labor | Capital | Capital % | |
| 3 | AIC Contract | \$ 163,560 | 29.65% | |
| 4 | AIC Management | 87,251 | 28.42% | |
| 5 | AIC Total | <u>\$ 250,811</u> | 29.22% | Weighted Average |
| 2012 Projected | | | | |
| | Co Labor | Capital | Capital % | |
| 6 | AIC Contract | \$ 166,090 | 29.20% | |
| 7 | AIC Management | 97,722 | 25.37% | |
| 8 | AIC Total | <u>\$ 263,812</u> | 27.78% | Weighted Average |

Ameren Illinois Electric
Workpaper Supporting Production Retiree Adj
For Year Ended December 31, 2010 w/ Pro Forma Capital for 2011/12
(\$000s)

| Line No. | Account Description (A) | Amount (B) | Book Depr Rate (C) | State Tax Depr Rate (D) | Fed Tax Depr Rate (E) | Book Depr (F) | State Tax Depr (G) | Fed Tax Depr (H) | State Tax Diff (I) | Fed Tax Diff (J) | State ADIT (K) | Federal ADIT (L) | State & Federal ADIT (M) |
|----------|----------------------------|-------------------|-----------------------|----------------------------|--------------------------|------------------|-----------------------|---------------------|-----------------------|---------------------|-------------------|---------------------|-----------------------------|
| 1 | 2010 Production | \$ (575) | 3.28% | 7.219% | 69.073% | \$ (19) | \$ (41) | \$ (397) | \$ (23) | \$ (378) | \$ (2) | \$ (132) | \$ (133) |
| 2 | 2011 Production | (766) | 3.28% | 100.00% | 100.00% | (25) | (766) | (766) | (741) | (741) | (54) | (241) | (295) |
| 3 | 2012 Production | <u>(881)</u> | 3.28% | 7.219% | 53.610% | <u>(29)</u> | (64) | (473) | (35) | (444) | <u>(3)</u> | <u>(154)</u> | <u>(157)</u> |
| 4 | Total | <u>\$ (2,223)</u> | | | | <u>\$ (73)</u> | | | | | <u>\$ (58)</u> | <u>\$ (527)</u> | <u>\$ (585)</u> |

WPC-2.24a

NOTES

[1] State Income Tax Rate 7.30%

[2] Federal Income Tax Rate 35.00%

[3] Federal Tax Depr Rate for 2010 plant additions incorporates bonus depreciation af 50% for the first 8 months and 100% for the last 4 months of 2010

[4] State and Federal Tax Rate for 2011 plant additions incorporates bonus depreciation at 100%

[5] Federal Tax Rate for 2012 plant additions incorporates bonus depreciation at 50%

[6] Column (B) equals total Electric multiplied by Net Plant Allocator 82.89%

Ameren Illinois Electric
NESC Rework Adjustment
For Year Ended December 31, 2010 w/ Pro Forma Capital for 2011/12
(\$000s)

| Line No. | Description (A) | Ameren Illinois Electric O&M (B) | Ameren Illinois Electric Capital (C) | Reference (D) |
|----------|---|-------------------------------------|---|--------------------------|
| 1 | 2010 Distribution O&M | \$ (4,705) | | WPB-2.6a |
| 2 | 2010 Additions | | \$ (1,292) | WPB-2.6a |
| 3 | 2011 Additions | | (2,074) | WPB-2.6b |
| 4 | 2012 Additions | | <u>(1,255)</u> | WPB-2.6b |
| 5 | Electric Distribution Total | | (4,621) | Line 2 + Line 3 + Line 4 |
| 6 | Adjustment to Accumulated Depreciation | | <u>\$ (82)</u> | WPB-2.6a; WPB-2.6c |
| 7 | Adjustment to Accumulated Deferred Income Taxes | | <u>\$ 1,321</u> | WPB-2.6c |
| 8 | Adjustment to Depreciation Expense | | <u>\$ (151)</u> | WPB-2.6c |

PURPOSE OF ADJUSTMENT

To reduce operating expenses and capital costs for NESC related electric distribution facilities included in operating expenses or Rate Base.

Ameren Illinois Electric
Workpaper Supporting NESC Rework Adjustment
For Year Ended December 31, 2010
(\$000s)

| Line No. | Account (A) | Description (B) | Amount (C) |
|-----------------------|----------------|--|-------------------|
| <u>2010 Expenses</u> | | | |
| 1 | 583 | Dist O&M - overhead line expenses | \$ (124) |
| 2 | 584 | Dist O&M - underground line expenses | (3) |
| 3 | 585 | Dist O&M - street lighting and signal system expenses | (5) |
| 4 | 593 | Dist O&M - maintenance of overhead lines | (4,572) |
| 5 | 594 | Dist O&M - maintenance of underground lines | (0) |
| 6 | 596 | Dist O&M - maintenance of street lighting and signal systems | (1) |
| 7 | | Total | <u>\$ (4,705)</u> |
| <u>2010 Additions</u> | | | |
| 8 | 364 | Poles, towers and fixtures | \$ (878) |
| 9 | 365 | Overhead conductors and devices | (377) |
| 10 | 366 | Underground conduit | (1) |
| 11 | 367 | Underground conductors and devices | (20) |
| 12 | 369 | Services | (11) |
| 13 | 373 | Street lighting and signal systems | (6) |
| 14 | | Total | <u>\$ (1,292)</u> |
| <u>2010 Removals</u> | | | |
| 15 | 364 | Poles, towers and fixtures | \$ 130 |
| 16 | 365 | Overhead conductors and devices | 99 |
| 17 | 367 | Underground conductors and devices | 1 |
| 18 | 369 | Services | 3 |
| 19 | 373 | Street lighting and signal systems | 1 |
| 20 | | Total | <u>\$ 234</u> |

PURPOSE OF ADJUSTMENT

To reduce operating expenses and capital costs for electric distribution facilities included in operating expenses or Rate Base.

Ameren Illinois Electric
Workpaper Supporting NESC Rework Adjustment
As of December 31, 2010
(\$000s)

| Line No. | Project | 2011 Additions | 2012 Additions |
|----------|------------------------------|-----------------|-----------------|
| | (A) | (B) | (C) |
| 1 | 0A821 - NESC Compliance Work | \$ 27 | \$ - |
| 2 | 0A822 - NESC Compliance Work | 102 | - |
| 3 | 0A823 - NESC Compliance Work | 1,946 | 1,255 |
| 4 | Total | <u>\$ 2,074</u> | <u>\$ 1,255</u> |

Ameren Illinois Electric
Rider GC Adjustment
As of December 31, 2010
(\$000s)

| Line No. | Account No. | Description (A) | Ameren Illinois Electric O&M (B) | Ameren Illinois Electric Capital (C) | Reference (D) |
|----------|-------------|---|-------------------------------------|---|-----------------------------------|
| 1 | | 2010 Rider GC Expense | | | |
| 2 | 583 | Distribution Operations - Overhead Lines: | | | |
| 3 | | 583-001 | \$ (28) | | WPB-2.7a |
| 4 | | 583-002 | (6) | | WPB-2.7a |
| 5 | 584 | Distribution Operations - Underground Lines: | | | |
| 6 | | 584-001 | (1) | | WPB-2.7a |
| 7 | | 584-002 | <u>(6)</u> | | WPB-2.7a |
| 8 | | Adjustment to Electric Distribution O&M | <u>\$ (41)</u> | | Line 3 + Line 4 + Line 6 + Line 7 |
| 9 | | 2010 Rider GC Distribution Plant | | \$ (400) | WPB-2.7a |
| 10 | | Adjustment to Accumulated Depreciation | | <u>\$ (13)</u> | WPB-2.7b |
| 11 | | Adjustment to Accumulated Deferred Income Taxes | | <u>\$ 93</u> | WPB-2.7b |
| 12 | | Adjustment to Depreciation Expense | | <u>\$ (13)</u> | WPB-2.7b |

PURPOSE OF ADJUSTMENT

Reflect removal of costs related to Government Compliance (Rider GC).

Ameren Illinois Electric
Workpaper Supporting Rider GC Adjustment
As of December 31, 2010

Rider GC-Uptown Normal (accounting for original estimate)

| | | |
|-------------------|-----|-------------------|
| Capitalize | 91% | \$ 399,536 |
| Expense | 9% | 40,645 |
| Total | | <u>\$ 440,181</u> |

| Line No. | Maj (A) | Min (B) | T (C) | Ordinance Item (D) | Amount (E) | Total (F) |
|----------|---------|---------|-------|----------------------------|-------------------|-------------------|
| 1 | 364 | | 0 | College Ave/Fell to Linden | \$ 30,782 | |
| 2 | 364 | | 5 | College Ave/Fell to Linden | 22,154 | |
| 3 | 364 | | 0 | Fell Ave (Adjacent to JSM) | 5,317 | |
| 4 | 364 | | 5 | Fell Ave (Adjacent to JSM) | 10,722 | |
| 5 | | | | | | <u>\$ 68,974</u> |
| 6 | 365 | | 0 | College Ave/Fell to Linden | 35,807 | |
| 7 | 365 | | 5 | College Ave/Fell to Linden | 17,582 | |
| 8 | 365 | | 0 | Fell Ave (Adjacent to JSM) | 6,057 | |
| 9 | 365 | | 5 | Fell Ave (Adjacent to JSM) | 6,176 | |
| 10 | | | | | | <u>65,623</u> |
| 11 | 366 | | 0 | College Ave/Fell to Linden | 615 | |
| 12 | 366 | | 5 | College Ave/Fell to Linden | 974 | |
| 13 | 366 | | 0 | Fell Ave (Adjacent to JSM) | 120 | |
| 14 | | | | | | <u>1,708</u> |
| 15 | 367 | | 0 | College Ave/Fell to Linden | 226,411 | |
| 16 | 367 | | 5 | College Ave/Fell to Linden | 9,705 | |
| 17 | 367 | | 0 | Fell Ave (Adjacent to JSM) | 19,915 | |
| 18 | | | | | | <u>256,031</u> |
| 19 | 369 | 001 | 5 | College Ave/Fell to Linden | 4,578 | |
| 20 | 369 | 001 | 5 | Fell Ave (Adjacent to JSM) | 2,460 | |
| 21 | | | | | | <u>7,039</u> |
| 22 | 373 | | 0 | Fell Ave (Adjacent to JSM) | 160 | |
| 23 | | | | | | <u>160</u> |
| 24 | 583 | 001 | | College Ave/Fell to Linden | 27,960 | |
| 25 | | | | | | <u>27,960</u> |
| 26 | 583 | 002 | | College Ave/Fell to Linden | 2,696 | |
| 27 | 583 | 002 | | Fell Ave (Adjacent to JSM) | 3,543 | |
| 28 | | | | | | <u>6,239</u> |
| 29 | 584 | 001 | | College Ave/Fell to Linden | 737 | |
| 30 | | | | | | <u>737</u> |
| 31 | 584 | 002 | | College Ave/Fell to Linden | 2,999 | |
| 32 | 584 | 002 | | Fell Ave (Adjacent to JSM) | 2,710 | |
| 33 | | | | | | <u>5,709</u> |
| 34 | | | | TOTAL | <u>\$ 440,181</u> | <u>\$ 440,181</u> |

Ameren Illinois Electric
Workpaper Supporting Rider GC Adjustment
 As of December 31, 2010

Rider GC-Uptown Normal (accounting for original estimate)

| | | |
|-------------------|-----|-------------------|
| Capitalize | 91% | \$ 399,536 |
| Expense | 9% | 40,645 |
| Total | | <u>\$ 440,181</u> |

| Line No. | Maj (A) | Min (B) | T (C) | Ordinance Item (D) | Amount (E) | Total (F) |
|----------|---------|---------|-------|--------------------|------------|-----------|
|----------|---------|---------|-------|--------------------|------------|-----------|

| | <u>Plant</u> | <u>Description</u> | <u>Account No.</u> | <u>Total</u> |
|----|-----------------|--------------------|--------------------|-------------------|
| 35 | | Intangible | 303 | |
| 36 | | Production | 341-345 | |
| 37 | | Transmission | 350-359 | |
| 38 | | Distribution | 360-373 | \$ 399,536 |
| 39 | | General Plant | 389-399 | |
| | <u>Dist</u> | <u>Account No.</u> | <u>Amount</u> | <u>Total</u> |
| 40 | <u>Expenses</u> | 583-001 | 27,960 | |
| 41 | | 583-002 | 6,239 | |
| 42 | | 584-001 | 737 | |
| 43 | | 584-002 | <u>5,709</u> | |
| 44 | | | | <u>40,645</u> |
| 45 | | | <u>Total</u> | <u>\$ 440,181</u> |

Ameren Illinois Electric
Workpaper Supporting Rider GC Adjustment
 As of December 31, 2010
 (\$000s)

| Line No. | Account (A) | Amount (B) | Book Depr Rate (C) | State Tax Depr Rate (D) | Fed Tax Depr Rate (E) | Book Depr (F) | State Tax Depr (G) | Fed Tax Depr (H) | State Tax Diff (I) | Fed Tax Diff (J) | State ADIT (K) | Federal ADIT (L) | State & Federal ADIT (M) |
|----------|----------------|---------------|-----------------------|----------------------------|--------------------------|------------------|-----------------------|---------------------|-----------------------|---------------------|-------------------|---------------------|-----------------------------|
| 1 | 2010 Rider GC | \$ 400 | 3.28% | 7.219% | 69.073% | \$ 13 | \$ 29 | \$ 276 | \$ 16 | \$ 263 | \$ 1 | \$ 92 | \$ 93 |

WPC-2.24a

NOTES

State Income Tax Rate 7.30%

Federal Income Tax Rate 35.00%

Federal Tax Depr Rate for 2010 plant additions incorporates bonus depreciation af 50% for the first 8 months and 100% for the last 4 months of 2010

Ameren Illinois Electric
Workpaper Supporting NESC Rework Adjustment
For Year Ended December 31, 2010 w/ Pro Forma Capital for 2011/12
(\$000s)

| Line No. | Account (A) | Amount (B) | Book Depr Rate (C) | State Tax Depr Rate (D) | Fed Tax Depr Rate (E) | Book Depr (F) | State Tax Depr (G) | Fed Tax Depr (H) | State Tax Diff (I) | Fed Tax Diff (J) | State ADIT (K) | Federal ADIT (L) | State & Federal ADIT (M) |
|----------|-------------------|-------------------|-----------------------|----------------------------|--------------------------|------------------|-----------------------|---------------------|-----------------------|---------------------|-------------------|---------------------|-----------------------------|
| 1 | 2010 Additions | \$ (1,292) | 3.28% | 7.22% | 69.07% | \$ (42) | \$ (93) | \$ (893) | \$ (51) | \$ (850) | \$ (4) | \$ (296) | \$ (300) |
| 2 | 2011 Additions | (2,074) | 3.28% | 100.00% | 100.00% | (68) | (2,074) | (2,074) | (2,006) | (2,006) | (146) | (651) | (797) |
| 3 | 2012 Additions | (1,255) | 3.28% | 7.22% | 53.61% | (41) | (91) | (673) | (49) | (632) | (4) | (220) | (223) |
| 4 | Total | <u>\$ (4,621)</u> | | | | <u>\$ (151)</u> | | | | | <u>\$ (154)</u> | <u>\$ (1,167)</u> | <u>\$ (1,321)</u> |

NOTES

[1] State Income Tax Rate 7.30%

[2] Federal Income Tax Rate 35.00%

[3] Federal Tax Depr Rate for 2010 plant additions incorporates bonus depreciation at 50% for the first 8 months and 100% for the last 4 months of 2010

[4] State and Federal Tax Rate for 2011 plant additions incorporates bonus depreciation at 100%

[5] Federal Tax Rate for 2012 plant additions incorporates bonus depreciation at 50%

Ameren Illinois Electric
Workpaper Supporting NESC Rework Adjustment
 For the Twelve Months Ended December 31, 2010
 (\$000s)

| Line No. | Account No. | Description | Amount | Book Depr Rate | State Tax Depr Rate | Fed Tax Depr Rate | Book Depr | State Tax Depr | Fed Tax Depr | State Tax Diff | Fed Tax Diff | State ADIT | Federal ADIT | Total ADIT |
|----------|-------------|---------------------------------|-----------|----------------|---------------------|-------------------|-----------|----------------|--------------|----------------|--------------|------------|--------------|------------|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) | (K) | (L) | (M) | (N) |
| 1 | 365 | Overhead conductors and devices | \$714,626 | 3.28% | 7.22% | 69.073% | \$ 23,424 | \$ 51,589 | \$493,614 | \$ 28,165 | \$470,189 | \$ 2,056 | \$154,709 | \$156,765 |
| 2 | 108 | Plant - Reserve | 39,013 | | | | | | | | | | | |

WPC-2.24a

Ameren Illinois Electric
Depreciation Reserve Adjustment
As of December 31, 2010
(\$000s)

| Line No. | Account No. | Title of Plant Function or Ratebase Item | Total Plant Additions Depreciation Adjustment (C) | Incentive Compensation Based Upon Earnings Depreciation Adjustment (D) | Performance Share Unit Program Depreciation Adjustment (E) | Production Retire OPEB Depreciation Adjustment (F) | Total NESC Rework Depreciation Adjustment (G) | Previously Disallowed Plant Adjustment (H) | Rider GC Adjustment (I) | Total (J) |
|----------|-------------|--|---|--|--|--|---|--|----------------------------|-------------------|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) | (J) |
| 1 | 108 | Distribution Reserve | \$ 296,644 | \$ (32) | \$ (49) | \$ (73) | \$ (82) | \$ (485) | \$ (13) | \$ 295,909 |
| 2 | 108 | General Reserve | 7,369 | | | | | | | 7,369 |
| 3 | 108 | Intangible Reserve | 715 | | | | | | | 715 |
| 4 | | Total | <u>\$ 304,728</u> WPB-2.8a | <u>\$ (32)</u> WPB-2.8a | <u>\$ (49)</u> WPB-2.8a | <u>\$ (73)</u> WPB-2.8a | <u>\$ (82)</u> WPB-2.8a | <u>\$ (485)</u> WPB-2.8a | <u>\$ (13)</u> WPB-2.8a | <u>\$ 303,993</u> |

PURPOSE OF ADJUSTMENT

To adjust depreciation reserve for plant additions, incentive compensation based upon earnings, the Performance Share Unit Program, production retiree OPEB costs, the NESC rework, prior disallowed plants additions, and Rider GC.

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
As of December 31,2010
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function or Ratebase Item (B) | Amount (C) | Reference (D) |
|---|--------------------|---|-------------------|------------------|
| <u>Incentive Compensation Based Upon Earnings Depreciation Adjustment</u> | | | | |
| 1 | 108 | Distribution Reserve | \$ (32) | Schedule B-2.3 |
| 2 | 108 | General Reserve | - | |
| 3 | 108 | Intangible Reserve | - | |
| 4 | | Total Adjustment | <u>\$ (32)</u> | |
| <u>PSUP Incentive Compensation Depreciation Adjustment</u> | | | | |
| 5 | 108 | Distribution Reserve | \$ (49) | Schedule B-2.4 |
| 6 | 108 | General Reserve | - | |
| 7 | 108 | Intangible Reserve | - | |
| 8 | | Total Adjustment | <u>\$ (49)</u> | |
| <u>Total Forecasted Depreciation and Amort Expense</u> | | | | |
| 9 | 108 | Distribution Reserve | \$ 296,644 | WPB-2.8b |
| 10 | 108 | General Reserve | 7,369 | WPB-2.8b |
| 11 | 108 | Intangible Reserve | 715 | WPB-2.8b |
| 12 | | Total Adjustment | <u>\$ 304,728</u> | |
| <u>Total NESC Rework Depreciation Adjustment</u> | | | | |
| 13 | 108 | Distribution Reserve | \$ (82) | Schedule B-2.6 |
| 14 | 108 | General Reserve | - | |
| 15 | 108 | Intangible Reserve | - | |
| 16 | | Total Adjustment | <u>\$ (82)</u> | |
| <u>Production Retire OPEB Depreciation Adjustment</u> | | | | |
| 17 | 108 | Distribution Reserve | \$ (73) | Schedule B-2.5 |
| 18 | 108 | General Reserve | - | |
| 19 | 108 | Intangible Reserve | - | |
| 20 | | Total Adjustment | <u>\$ (73)</u> | |
| <u>Previously Disallowed Plant Adjustment</u> | | | | |
| 21 | 108 | Distribution Reserve | \$ (485) | Schedule B-2.2 |
| 22 | 108 | General Reserve | - | |
| 23 | 108 | Intangible Reserve | - | |
| 24 | | Total Adjustment | <u>\$ (485)</u> | |
| <u>Rider GC Adjustment</u> | | | | |
| 25 | 108 | Distribution Reserve | \$ (13) | Schedule B-2.7 |
| 26 | 108 | General Reserve | - | |
| 27 | 108 | Intangible Reserve | - | |
| 28 | | Total Adjustment | <u>\$ (13)</u> | |

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
As of December 31,
(\$000s)

| Line No. | Account No. (A) | Description (B) | Forecasted Depreciation and Amort Expense With No Plant Additions (C) | Adjustment for Depreciation Expense Recovered Through Other Tariffs or Disallowed in Previous Orders or Purchase Accounting (D) | Forecasted Change in Depreciation and Amort Expense due to Plant Additions (E) | Annual Depreciation and Amortization Expense (F) (C) + (D) + (E) | Depreciation and Amortization Expense Associated with 2011 and 2012 (G) (F) * (2) |
|----------|--------------------|----------------------|--|--|---|--|---|
| 1 | 108 | Distribution Reserve | \$ 145,272 | \$ (158) | \$ 9,911 | \$ 155,025 | \$ 310,049 |
| 2 | 108 | General Reserve | 12,362 | - | (141) | 12,220 | 24,441 |
| 3 | 108 | Intangible Reserve | 376 | - | 126 | 503 | 1,005 |
| 4 | | Total Adjustment | <u>\$ 158,010</u> | <u>\$ (158)</u> | <u>\$ 9,896</u> | <u>\$ 167,748</u> | <u>\$ 335,495</u> |
| | | | WPC-12b | C-2.24 | WPC-2.24b | | |

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve Adjustment
As of December 31,
(\$000s)

| Line No. | Account No. (A) | Description (B) | Removal Spend due to Plant Retirements (H) | Total Forecasted Depreciation and Amort Expense (I) (G) - (H) | Allocator (J) | Electric Distribution (K) (I) * (J) |
|----------|--------------------|----------------------|---|---|------------------|---|
| 1 | 108 | Distribution Reserve | \$ 13,406 | \$ 296,644 | 100.00% | \$ 296,644 |
| 2 | 108 | General Reserve | 14,085 | 10,356 | 71.15% | 7,369 |
| 3 | 108 | Intangible Reserve | - | 1,005 | 71.15% | 715 |
| 4 | | Total Adjustment | <u>\$ 27,490</u> | <u>\$ 308,005</u> | | <u>\$ 304,728</u> |
| | | | WPB-2.1b | | WPA - 5a | |

Ameren Illinois Electric
Other Post Employment Benefits Liability Adjustment
As of December 31, 2010
(\$000s)

| Line No. | Description (A) | Total (B) | Reference (C) |
|----------|---|-------------------------|---|
| 1 | 2010 Year End OPEB Liability | \$ 120,361 | Acct 253 Minor 080 net of Purchase Accounting |
| 2 | Ratio allocated to Ameren Illinois Electric | <u>65.327%</u> | Total Company Direct Labor O&M without A&G (WPA-5a) |
| 3 | Ameren Illinois Electric Total | <u>\$ 78,629</u> | Line 1 x Line 2 |
| 4 | Allocation to Electric Production | <u>2.167%</u> | WPB-2.5c Line 2 x Line 4 |
| 5 | Electric Production Subtotal | <u>\$ 1,704</u> | Line 3 x Line 4 |
| 6 | Ameren Illinois Electric Transmission & Distribution Subtotal | \$ 76,925 | Line 3 - Line 5 |
| 7 | Allocation to Electric Distribution | <u>93.41%</u> | Wages and Salaries Allocator (WPA-5b) |
| 8 | OPEB Liability Allocable to Electric Distribution | <u><u>\$ 71,858</u></u> | Line 6 x Line 7 |
| 9 | Accumulated Deferred Income Taxes | <u>29,588</u> | Tax Rate * Balance |
| 10 | OPEB Liability Net of ADIT | <u><u>\$ 42,271</u></u> | Line 8 + Line 9 |

PURPOSE OF ADJUSTMENT

To reduce rate base for per books OPEB liability.

Ameren Illinois Electric
Materials and Supplies Balances Adjustment
As of December 31, 2010
(\$000s)

| Line No. | Account No. (A) | Description (B) | 2010 (C) | Reference (D) |
|----------|--------------------|--|-------------|------------------|
| 1 | 154, 163 | December 2010 General Materials and Supplies Balances | \$ 45,224 | WPB - 8.1a |
| 2 | | Jurisdictional Allocation Factor | 62.08% | WPB - 8.1c |
| 3 | | December 2010 Jurisdictional General Materials and Supplies Balances | \$ 28,075 | Line 1 x Line 2 |
| 4 | | Materials and Supplies Net of Related Accounts Payable | 24,316 | Schedule B-8.1 |
| 5 | | Adjustment | \$ (3,759) | Line 4 - Line 3 |

PURPOSE OF ADJUSTMENT

To adjust the materials and supplies balance for related accounts payable.

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies Adjustment
Thirteen Month Average as of December 31,
(\$000s)

| Line No. | Description (A) | 2007 (B) | 2008 (C) | 2009 (D) | 2010 (E) |
|-------------|---|-------------|-------------|-------------|------------------|
| 1 | December Jurisdictional General Materials and Supplies Balances | \$ 29,384 | \$ 35,379 | \$ 35,450 | \$ 28,075 |
| 2 | Accounts Payable Percentage Related to Materials and Supplies [1] | | | | 13.39% |
| 3 | Accounts Payable Related to Materials and Supplies | | | | 3,759 |
| 4 | Materials and Supplies Net of Related Accounts Payable | | | | <u>\$ 24,316</u> |

NOTES

[1] Schedule B-8 O&M Factor divided by 365.

Ameren Illinois Electric
Customer Deposits Adjustment
As of December 31, 2010
(\$000s)

| Line No. | Account No. (A) | Description (B) | 2010 (C) | Reference (D) |
|----------|--------------------|---|-----------------|------------------|
| 1 | 235 | Adjusted Test Year Electric Distribution Customer Deposits | \$ (28,829) | Sch B-13 |
| 2 | 235 | Electric Distribution Customer Deposit Account Balance Before Adjustments | (30,236) | Sch B-13 |
| 3 | | Customer Deposits Ratemaking Adjustment | <u>\$ 1,407</u> | Line 1 - Line 2 |

PURPOSE OF ADJUSTMENT

To adjust the December 31, 2010 customer deposits balance to the 13 month average balance.

Ameren Illinois Electric
Accumulated Deferred Income Tax Adjustment
As of December 31, 2010
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function or Ratebase Item (B) | Incentive Comp Based Upon Earnings ADIT Adjustment (C) | Performance Share Unit Program ADIT Adjustment (D) | Production Retiree OPEB ADIT Adjustment (E) | Total NESC Rework ADIT Adjustment (F) | Previously Disallowed Plant Adjustment (G) | OPEB Liability Adjustment (H) | Rider GC Adjustment (I) | Total (J) |
|----------|--------------------|---|---|---|--|--|---|----------------------------------|----------------------------|------------------|
| 1 | 190, 282 | Accumulated Deferred Income Taxes | \$ 256 | \$ 366 | \$ 585 | \$ 1,321 | \$ 1,265 | \$ 29,588 | \$ 93 | \$ 33,474 |
| 2 | | Total | <u>\$ 256</u> WPB-2.12 | <u>\$ 366</u> WPB-2.12 | <u>\$ 585</u> WPB-2.12 | <u>\$ 1,321</u> WPB-2.12 | <u>\$ 1,265</u> WPB-2.12 | <u>\$ 29,588</u> WPB-2.12 | <u>\$ 93</u> WPB-2.12 | <u>\$ 33,474</u> |

PURPOSE OF ADJUSTMENT

To adjust ADIT for incentive compensation based upon earnings, the Performance Share Unit Program, production retiree OPEB costs, the NESC rework, previously disallowed plant, OPEB liability, and Rider GC.

Ameren Illinois Electric
Workpaper Supporting ADIT Adjustment
As of December 31, 2010
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function or Ratebase Item (B) | Amount (C) | Reference (D) |
|-------------|-----------------------|---|------------------|------------------|
| | | Incentive Compensation Based Upon Earnings ADIT Adjustment | | |
| 1 | 190 | Accumulated Deferred Income Taxes Adjustment | \$ 256 | Schedule B-2.3 |
| | | PSUP Incentive Compensation ADIT Adjustment | | |
| 2 | 190 | Accumulated Deferred Income Taxes Adjustment | 366 | Schedule B-2.4 |
| | | Production Retire OPEB ADIT Adjustment | | |
| 3 | 282 | Accumulated Deferred Income Taxes Adjustment | 585 | Schedule B-2.5 |
| | | Total NESC Rework ADIT Adjustment | | |
| 4 | 282 | Accumulated Deferred Income Taxes Adjustment | 1,321 | Schedule B-2.6 |
| | | Previously Disallowed Plant Adjustment | | |
| 5 | 282 | Accumulated Deferred Income Taxes Adjustment | 1,265 | Schedule B-2.2 |
| | | OPEB Liability Adjustment | | |
| 6 | 190 | Accumulated Deferred Income Taxes Adjustment | 29,588 | Schedule B-2.8 |
| | | Rider GC Adjustment | | |
| 7 | 282 | Accumulated Deferred Income Taxes Adjustment | 93 | Schedule B-2.7 |
| 8 | | Total Accumulated Deferred Income Taxes Adjustment | <u>\$ 33,474</u> | |

Ameren Illinois Electric
Comparative Balance Sheet for Prior Three Years and the Test Year
As of December 31,
(\$000s)

| Line No. | Account No. | Description | 2007 | 2008 | 2009 | 2010 |
|----------|--------------------|--|--------------|--------------|--------------|--------------|
| | (A) | (B) | (C) | (D) | (E) | (F) |
| 1 | | UTILITY PLANT | | | | |
| 2 | 101-106, 114 | Utility Plant | \$ 6,890,376 | \$ 7,153,524 | \$ 7,426,788 | \$ 7,681,024 |
| 3 | 107 | Construction Work in Progress | 76,286 | 78,795 | 62,487 | 42,841 |
| 4 | | Total Utility Plant | 6,966,662 | 7,232,319 | 7,489,275 | 7,723,865 |
| 5 | 108, 111, 115 | (Less) Accum. Prov. For Depr. Amort. Depl. | (3,334,808) | (3,458,326) | (3,525,267) | (3,700,848) |
| 6 | | Net Utility Plant | 3,631,854 | 3,773,993 | 3,964,008 | 4,023,017 |
| 7 | 120.1-120.4, 120.6 | Nuclear Fuel | - | - | - | - |
| 8 | 120.5 | (Less) Accum. Prov. For Amort. Of Nucl. Assemblies | - | - | - | - |
| 9 | | Net Nuclear Fuel | - | - | - | - |
| 10 | | Net Utility Plant | 3,631,854 | 3,773,993 | 3,964,008 | 4,023,017 |
| 11 | 116 | Utility Plant Adjustments | - | - | - | - |
| 12 | 117 | Gas Stored Underground - Noncurrent | 26,427 | 26,427 | 27,313 | 27,268 |
| 13 | | Total Utility Plant | 3,658,281 | 3,800,420 | 3,991,321 | 4,050,285 |
| 14 | | OTHER PROPERTY AND INVESTMENTS | | | | |
| 15 | 121 | Nonutility Property | 4,365 | 4,712 | 4,753 | 4,750 |
| 16 | 122 | (Less) Accum. Prov. For Depr. And Amort. | (331) | (364) | (430) | (497) |
| 17 | 123 | Investments in Associated Companies | - | - | - | - |
| 18 | 123.1 | Investments in Subsidiary Companies | 389,258 | 437,492 | 550,993 | - |
| 19 | | Noncurrent Portion of Allowances | - | - | - | - |
| 20 | 124 | Other Investments | 6,921 | 8,482 | 7,614 | 7,282 |
| 21 | 125-128 | Special Funds | 44,211 | 123,605 | 38,667 | 138,707 |
| 22 | 176 | Long-Term Portion of Derivative Assets - Hedges | 119,310 | - | 2,726 | 7,244 |
| 23 | | Total Other Property and Investments | 563,734 | 573,928 | 604,323 | 157,485 |
| 24 | | CURRENT AND ACCRUED ASSETS | | | | |
| 25 | 131 | Cash | 1,748 | 761 | 31,131 | 92,683 |
| 26 | 132-134 | Special Deposits | 5,268 | 4,632 | 3,569 | 2,517 |
| 27 | 135 | Working Funds | 6 | 5 | 5 | 4 |
| 28 | 136 | Temporary Cash Investments | 34,009 | 50,000 | 274,857 | 229,802 |
| 29 | 141 | Notes Receivable | - | - | - | - |
| 30 | 142 | Customer Accounts Receivable | 253,031 | 307,916 | 175,960 | 237,805 |
| 31 | 143 | Other Accounts Receivable | 15,327 | 4,473 | 4,713 | 5,696 |
| 32 | 144 | (Less) Accum. Prov. For Uncollectible Acct. - Credit | (15,939) | (20,346) | (17,383) | (13,627) |
| 33 | 145 | Notes Receivable from Associated Companies | 231,068 | 224,645 | 126,916 | 71,893 |
| 34 | 146 | Accounts Receivable from Associated Companies | 52,808 | 36,810 | 143,832 | 72,776 |
| 35 | 151 | Fuel Stock | 255 | 371 | 317 | 272 |
| 36 | 152 | Fuel Stock Expenses Undistributed | - | - | - | - |
| 37 | 153 | Residuals (Elec) and Extracted Products | - | - | - | - |

Ameren Illinois Electric
Comparative Balance Sheet for Prior Three Years and the Test Year
As of December 31,
(\$000s)

| Line No. | Account No. | Description | 2007 | 2008 | 2009 | 2010 |
|----------|-----------------|---|---------------------|---------------------|---------------------|---------------------|
| | (A) | (B) | (C) | (D) | (E) | (F) |
| 38 | 154 | Plant Materials and Operating Supplies | 45,301 | 50,835 | 49,610 | 45,224 |
| 39 | 155 | Merchandise | - | - | - | - |
| 40 | 156 | Other Materials and Supplies | - | - | - | - |
| 41 | 157 | Nuclear Materials Held for Sale | - | - | - | - |
| 42 | 158.1 and 158.2 | Allowances | - | - | - | - |
| 43 | | (Less) Noncurrent Portion of Allowances | - | - | - | - |
| 44 | 163 | Stores Expense Undistributed | 2,530 | 2,082 | 2,416 | 2,166 |
| 45 | 164.1 | Gas Stored Underground - Current | 214,143 | 245,526 | 160,876 | 152,302 |
| 46 | 164.2-164.3 | Liquefied Natural Gas Stored and Held for Processing | - | - | - | - |
| 47 | 165 | Prepayments | 12,068 | 4,046 | 52,597 | 47,586 |
| 48 | 166-167 | Advances for Gas | - | - | - | - |
| 49 | 171 | Interest and Dividends Receivable | 1,116 | 1,058 | 1,290 | 7 |
| 50 | 172 | Rents Receivable | 1 | 0 | 1 | 1 |
| 51 | 173 | Accrued Utility Revenues | 238,826 | 271,349 | 189,656 | 204,491 |
| 52 | 174 | Miscellaneous Current and Accrued Assets | 2,182 | 1,942 | 4,883 | 4,080 |
| 53 | 175 | Derivative instrument Assets | - | - | - | - |
| 54 | 176 | Derivative Instrument Assets - Hedges | 124,766 | (0) | 6,209 | 10,316 |
| 55 | 176 | (Less) Long-Term Portion of Derivative Instrument Assets - Hedges | (119,310) | - | (2,726) | (7,244) |
| 56 | | Total Current and Accrued Assets | <u>1,099,204</u> | <u>1,186,106</u> | <u>1,208,728</u> | <u>1,158,748</u> |
| 57 | | DEFERRED DEBITS | | | | |
| 58 | 181 | Unamortized Debt Expenses | 20,736 | 16,789 | 14,101 | 12,312 |
| 59 | 182.1 | Extraordinary Property Losses | - | - | - | - |
| 60 | 182.2 | Unrecovered Plant and Regulatory Study Costs | - | - | - | - |
| 61 | 182.3 | Other Regulatory Assets | 343,522 | 773,197 | 944,566 | 976,186 |
| 62 | 183 | Prelim. Survey and Investigation Charges (Electric) | - | - | - | 99 |
| 63 | 183.1, 183.2 | Prelim. Survey and Investigation Charges (Gas) | - | - | - | - |
| 64 | 184 | Clearing Accounts | (0) | 1 | - | 0 |
| 65 | 185 | Temporary Facilities | - | - | - | - |
| 66 | 186 | Miscellaneous Deferred Debits | 343,007 | 320,362 | 378,543 | 446,287 |
| 67 | 187 | Def. Losses from Disposition of Utility Plant | - | - | - | - |
| 68 | 188 | Research, Development and Demonstration Expenditures | - | - | - | - |
| 69 | 189 | Unamortized Loss on Reacquired Debt | 9,161 | 16,250 | 14,819 | 14,096 |
| 70 | 190 | Accumulated Deferred Income Taxes | 72,584 | 83,665 | 122,506 | 148,035 |
| 71 | 191 | Unrecovered Purchased Gas Costs | 9,636 | 561 | 4,309 | 1,777 |
| 72 | | Total Deferred Debits | <u>798,647</u> | <u>1,210,825</u> | <u>1,478,844</u> | <u>1,598,793</u> |
| 73 | | Total Assets and Other Debits | <u>\$ 6,119,867</u> | <u>\$ 6,771,278</u> | <u>\$ 7,283,216</u> | <u>\$ 6,965,310</u> |

Ameren Illinois Electric
Comparative Balance Sheet for Prior Three Years and the Test Year
As of December 31,
(\$000s)

| Line No. | Account No. | Description | 2007 | 2008 | 2009 | 2010 |
|----------|-----------------|---|------------------|------------------|------------------|------------------|
| | (A) | (B) | (C) | (D) | (E) | (F) |
| 74 | | PROPRIETARY CAPITAL | | | | |
| 75 | 201 | Common Stock Issued | \$ 306,943 | \$ 306,943 | \$ 306,943 | \$ 121,282 |
| 76 | 204 | Preferred Stock Issued | 131,221 | 114,754 | 114,754 | 61,632 |
| 77 | 202, 205 | Capital Stock Subscribed | - | - | - | - |
| 78 | 203, 206 | Stock Liability for Conversion | - | - | - | - |
| 79 | 207 | Premium on Capital Stock | 235 | 235 | 235 | 93 |
| 80 | 208-211 | Other Paid in Capital | 1,506,805 | 1,506,805 | 1,778,805 | 1,830,954 |
| 81 | 212 | Installments Received on Capital Stock | - | - | - | - |
| 82 | 213 | (Less) Discount on Capital Stock | (82) | (82) | (82) | (4) |
| 83 | 214 | (Less) Capital Stock Expense | - | - | - | - |
| 84 | 215, 215.1, 216 | Retained Earnings | 406,099 | 377,526 | 402,866 | 541,496 |
| 85 | 216.1 | Unappropriated Undistributed Subsidiary Earnings | 105,262 | 156,990 | 270,491 | - |
| 86 | 217 | (Less) Reacquired Capital Stock | - | - | - | - |
| 87 | 219 | Accumulated Other Comprehensive Income | 4,876 | 3,840 | 3,361 | 19,616 |
| 88 | | Total Proprietary Capital | <u>2,461,360</u> | <u>2,467,011</u> | <u>2,877,374</u> | <u>2,575,069</u> |
| 89 | | LONG-TERM DEBT | | | | |
| 90 | 221 | Bonds | 1,529,697 | 2,000,476 | 1,746,304 | 1,705,918 |
| 91 | 222 | (Less) Reacquired Bonds | (17,500) | (17,500) | (17,500) | (17,500) |
| 92 | 223 | Advances from Associated Companies | 53,854 | - | - | - |
| 93 | 224 | Other Long-Term Debt | 115,495 | 111,100 | 111,100 | 111,100 |
| 94 | 225 | Unamortized Premium on Long-Term Debt | - | - | - | - |
| 95 | 226 | (Less) Unamortized Discount on Long-Term Debt | (5,476) | (11,923) | (10,755) | (9,606) |
| 96 | | Total Long-Term Debt | <u>1,676,071</u> | <u>2,082,152</u> | <u>1,829,149</u> | <u>1,789,913</u> |
| 97 | | OTHER NONCURRENT LIABILITIES | | | | |
| 98 | 227 | Obligations Under Capital Leases - Noncurrent | - | - | - | - |
| 99 | 228.1 | Accumulated Provision for Property Insurance | - | - | - | - |
| 100 | 228.2 | Accumulated Provision for Injuries and Damages | 33,287 | 38,406 | 33,496 | 30,557 |
| 101 | 228.3 | Accumulated Provision for Pensions and Benefits | 825 | 825 | 825 | 825 |
| 102 | 228.4 | Accumulated Miscellaneous Operating Provisions | - | - | - | - |
| 103 | 229 | Accumulated Provision for Rate Refunds | 14,566 | 61,959 | 53,233 | 73,328 |
| 104 | | Long-Term Portion of Derivative Instrument Liabilities - Hedges | - | 161,178 | 324,619 | 248,441 |
| 105 | 230 | Asset Retirement Obligation | 24,048 | 24,440 | 5,406 | 2,826 |
| 106 | | Total Other Noncurrent Liabilities | <u>72,727</u> | <u>286,808</u> | <u>417,578</u> | <u>355,977</u> |
| 107 | | CURRENT AND ACCRUED LIABILITIES | | | | |
| 108 | 231 | Notes Payable | 415,000 | 62,270 | - | - |

Ameren Illinois Electric
Comparative Balance Sheet for Prior Three Years and the Test Year
As of December 31,
(\$000s)

| Line No. | Account No. | Description | 2007 | 2008 | 2009 | 2010 |
|----------|-------------|--|---------------------|---------------------|---------------------|---------------------|
| | (A) | (B) | (C) | (D) | (E) | (F) |
| 109 | 232 | Accounts Payable | 144,450 | 171,549 | 173,275 | 161,198 |
| 110 | 233 | Notes Payable to Associated Companies | - | 44,300 | - | - |
| 111 | 234 | Accounts Payable to Associated Companies | 77,754 | 197,000 | 264,016 | 82,277 |
| 112 | 235 | Customer Deposits | 31,157 | 34,121 | 40,484 | 41,571 |
| 113 | 236 | Taxes Accrued | 13,745 | 25,582 | 15,482 | 25,648 |
| 114 | 237 | Interest Accrued | 17,310 | 31,645 | 25,947 | 27,055 |
| 115 | 238 | Dividends Declared | 1,661 | 1,419 | 1,419 | 350 |
| 116 | 239 | Matured Long-Term Debt | - | - | - | - |
| 117 | 240 | Matured Interest | - | - | - | - |
| 118 | 241 | Tax Collections Payable | 3,246 | 4,535 | 3,740 | 4,570 |
| 119 | 242 | Miscellaneous Current and Accrued Liabilities | 24,520 | 23,919 | 49,263 | 41,229 |
| 120 | 243 | Obligations Under Capital Leases - Current | - | - | - | - |
| 121 | 244 | Derivative Instrument Liabilities | 67 | 4,999 | - | - |
| 122 | 245 | Derivative Instrument Liabilities - Hedges | 10,917 | 271,983 | 489,387 | 502,532 |
| 123 | | (Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges | - | (161,178) | (324,619) | (248,441) |
| 124 | | Total Current and Accrued Liabilities | <u>739,826</u> | <u>712,145</u> | <u>738,394</u> | <u>637,989</u> |
| 125 | | DEFERRED CREDITS | | | | |
| 126 | 252 | Customer Advances for Construction | 42,127 | 59,749 | 95,538 | 103,685 |
| 127 | 255 | Accumulated Deferred Investment Tax Credits | 14,957 | 12,271 | 9,961 | 8,115 |
| 128 | 256 | Deferred Gains from Disposition of Utility Plant | - | - | - | - |
| 129 | 253 | Other Deferred Credits | 493,274 | 711,755 | 652,594 | 578,912 |
| 130 | 254 | Other Regulatory Liabilities | 145,982 | (75,609) | 27,657 | 33,811 |
| 131 | 257 | Unamortized Gain on Reacquired Debt | 0 | - | - | - |
| 132 | 281-283 | Accumulated Deferred Income Taxes | 473,543 | 514,996 | 634,971 | 881,840 |
| 133 | | Total Deferred Credits | <u>1,169,883</u> | <u>1,223,161</u> | <u>1,420,721</u> | <u>1,606,362</u> |
| 134 | | Total Liabilities and Other Credits | <u>\$ 6,119,867</u> | <u>\$ 6,771,278</u> | <u>\$ 7,283,216</u> | <u>\$ 6,965,310</u> |

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
(\$000s)

| Line No. | Account No. | Description | 2007 | | | Ameren Illinois Total |
|----------|---------------|--|--------------|--------------|--------------|-----------------------|
| | | | AmerenCILCO | AmerenCIPS | AmerenIP | |
| | (A) | (B) | (C) | (D) | (E) | (F) |
| 1 | | UTILITY PLANT | | | | |
| 2 | 101-106, 114 | Utility Plant | \$ 1,407,594 | \$ 2,030,429 | \$ 3,452,353 | \$ 6,890,376 |
| 3 | 107 | Construction Work in Progress | 21,763 | 14,830 | 39,693 | 76,286 |
| 4 | | Total Utility Plant | 1,429,357 | 2,045,259 | 3,492,046 | 6,966,662 |
| 5 | 108, 111, 115 | (Less) Accum. Prov. For Depr. Amort. Depl. | (883,766) | (1,084,862) | (1,366,179) | (3,334,808) |
| 6 | | Net Utility Plant | 545,591 | 960,396 | 2,125,867 | 3,631,854 |
| 7 | 120.1-120.4, | Nuclear Fuel | - | - | - | - |
| 8 | 120.5 | (Less) Accum. Prov. For Amort. Of Nucl. Assemblies | - | - | - | - |
| 9 | | Net Nuclear Fuel | - | - | - | - |
| 10 | | Net Utility Plant | 545,591 | 960,396 | 2,125,867 | 3,631,854 |
| 11 | 116 | Utility Plant Adjustments | - | - | - | - |
| 12 | 117 | Gas Stored Underground - Noncurrent | 1,502 | 5,317 | 19,608 | 26,427 |
| 13 | | Total Utility Plant | 547,093 | 965,713 | 2,145,475 | 3,658,281 |
| 14 | | OTHER PROPERTY AND INVESTMENTS | | | | |
| 15 | 121 | Nonutility Property | 2,476 | 591 | 1,297 | 4,365 |
| 16 | 122 | (Less) Accum. Prov. For Depr. And Amort. | (6) | - | (325) | (331) |
| 17 | 123 | Investments in Associated Companies | - | - | - | - |
| 18 | 123.1 | Investments in Subsidiary Companies | 384,898 | - | 4,360 | 389,258 |
| 19 | | Noncurrent Portion of Allowances | - | - | - | - |
| 20 | 124 | Other Investments | 6,858 | - | 63 | 6,921 |
| 21 | 125-128 | Special Funds | 5,563 | 6,799 | 31,849 | 44,211 |
| 22 | 176 | Long-Term Portion of Derivative Assets - Hedges | 20,241 | 38,005 | 61,065 | 119,310 |
| 23 | | Total Other Property and Investments | 420,030 | 45,395 | 98,309 | 563,734 |
| 24 | | CURRENT AND ACCRUED ASSETS | | | | |
| 25 | 131 | Cash | 567 | 293 | 888 | 1,748 |
| 26 | 132-134 | Special Deposits | 1,500 | 1,268 | 2,500 | 5,268 |
| 27 | 135 | Working Funds | 3 | 1 | 2 | 6 |
| 28 | 136 | Temporary Cash Investments | 3,301 | 25,661 | 5,047 | 34,009 |
| 29 | 141 | Notes Receivable | - | - | - | - |
| 30 | 142 | Customer Accounts Receivable | 53,664 | 64,405 | 134,961 | 253,031 |
| 31 | 143 | Other Accounts Receivable | 1,313 | 2,343 | 11,671 | 15,327 |
| 32 | 144 | (Less) Accum. Prov. For Uncollectible Acct. - Credit | (2,391) | (4,674) | (8,874) | (15,939) |
| 33 | 145 | Notes Receivable from Associated Companies | - | 231,068 | - | 231,068 |
| 34 | 146 | Accounts Receivable from Associated Companies | 12,231 | 17,941 | 22,635 | 52,808 |
| 35 | 151 | Fuel Stock | 39 | 216 | - | 255 |
| 36 | 152 | Fuel Stock Expenses Undistributed | - | - | - | - |
| 37 | 153 | Residuals (Elec) and Extracted Products | - | - | - | - |
| 38 | 154 | Plant Materials and Operating Supplies | 7,135 | 13,956 | 24,210 | 45,301 |

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
(\$000s)

| Line No. | Account No. | Description | 2007 | | | |
|----------|-----------------|---|--------------|--------------|--------------|-----------------------|
| | | | AmerenCILCO | AmerenCIPS | AmerenIP | Ameren Illinois Total |
| | (A) | (B) | (C) | (D) | (E) | (F) |
| 39 | 155 | Merchandise | - | - | - | - |
| 40 | 156 | Other Materials and Supplies | - | - | - | - |
| 41 | 157 | Nuclear Materials Held for Sale | - | - | - | - |
| 42 | 158.1 and 158.2 | Allowances | - | - | - | - |
| 43 | | (Less) Noncurrent Portion of Allowances | - | - | - | - |
| 44 | 163 | Stores Expense Undistributed | 378 | 1,287 | 866 | 2,530 |
| 45 | 164.1 | Gas Stored Underground - Current | 52,126 | 52,107 | 109,910 | 214,143 |
| 46 | 164.2-164.3 | Liquefied Natural Gas Stored and Held for Processing | - | - | - | - |
| 47 | 165 | Prepayments | 840 | 2,202 | 9,026 | 12,068 |
| 48 | 166-167 | Advances for Gas | - | - | - | - |
| 49 | 171 | Interest and Dividends Receivable | 68 | 845 | 203 | 1,116 |
| 50 | 172 | Rents Receivable | - | 1 | - | 1 |
| 51 | 173 | Accrued Utility Revenues | 54,161 | 66,454 | 118,211 | 238,826 |
| 52 | 174 | Miscellaneous Current and Accrued Assets | 437 | 26 | 1,719 | 2,182 |
| 53 | 175 | Derivative instrument Assets | - | - | - | - |
| 54 | 176 | Derivative Instrument Assets - Hedges | 21,977 | 39,538 | 63,250 | 124,766 |
| 55 | 176 | (Less) Long-Term Portion of Deriv Instr Assets - Hedges | (20,241) | (38,005) | (61,065) | (119,310) |
| 56 | | Total Current and Accrued Assets | 187,108 | 476,935 | 435,162 | 1,099,204 |
| 57 | | DEFERRED DEBITS | | | | |
| 58 | 181 | Unamortized Debt Expenses | 2,344 | 4,115 | 14,276 | 20,736 |
| 59 | 182.1 | Extraordinary Property Losses | - | - | - | - |
| 60 | 182.2 | Unrecovered Plant and Regulatory Study Costs | - | - | - | - |
| 61 | 182.3 | Other Regulatory Assets | 21,762 | 84,330 | 237,431 | 343,522 |
| 62 | 183 | Prelim. Survey and Investigation Charges (Electric) | - | - | - | - |
| 63 | 183.1, 183.2 | Prelim. Survey and Investigation Charges (Gas) | - | - | - | - |
| 64 | 184 | Clearing Accounts | (0) | - | (0) | (0) |
| 65 | 185 | Temporary Facilities | - | - | - | - |
| 66 | 186 | Miscellaneous Deferred Debits | 10,282 | 41,991 | 290,735 | 343,007 |
| 67 | 187 | Def. Losses from Disposition of Utility Plant | - | - | - | - |
| 68 | 188 | Research, Development and Demonstration Expend | - | - | - | - |
| 69 | 189 | Unamortized Loss on Reacquired Debt | 4,744 | 4,417 | - | 9,161 |
| 70 | 190 | Accumulated Deferred Income Taxes | 53,141 | 34,935 | (15,492) | 72,584 |
| 71 | 191 | Unrecovered Purchased Gas Costs | 805 | 2,755 | 6,076 | 9,636 |
| 72 | | Total Deferred Debits | 93,079 | 172,543 | 533,025 | 798,647 |
| 73 | | Total Assets and Other Debits | \$ 1,247,309 | \$ 1,660,586 | \$ 3,211,972 | \$ 6,119,867 |

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
(\$000s)

| Line No. | Account No. | Description | 2007 | | | Ameren Illinois Total |
|----------|-----------------|---|----------------|----------------|------------------|-----------------------|
| | | | AmerenCILCO | AmerenCIPS | AmerenIP | |
| | (A) | (B) | (C) | (D) | (E) | (F) |
| 74 | | PROPRIETARY CAPITAL | | | | |
| 75 | 201 | Common Stock Issued | \$ 185,661 | \$ 121,282 | \$ - | \$ 306,943 |
| 76 | 204 | Preferred Stock Issued | 35,587 | 50,000 | 45,634 | 131,221 |
| 77 | 202, 205 | Capital Stock Subscribed | - | - | - | - |
| 78 | 203, 206 | Stock Liability for Conversion | - | - | - | - |
| 79 | 207 | Premium on Capital Stock | - | - | 235 | 235 |
| 80 | 208-211 | Other Paid in Capital | 243,167 | 69,347 | 1,194,291 | 1,506,805 |
| 81 | 212 | Installments Received on Capital Stock | - | - | - | - |
| 82 | 213 | (Less) Discount on Capital Stock | - | - | (82) | (82) |
| 83 | 214 | (Less) Capital Stock Expense | - | - | - | - |
| 84 | 215, 215.1, 216 | Retained Earnings | 67,637 | 275,252 | 63,210 | 406,099 |
| 85 | 216.1 | Unappropriated Undistributed Subsidiary Earnings | 104,678 | 569 | 15 | 105,262 |
| 86 | 217 | (Less) Reacquired Capital Stock | - | - | - | - |
| 87 | 219 | Accumulated Other Comprehensive Income | 592 | (0) | 4,284 | 4,876 |
| 88 | | Total Proprietary Capital | <u>637,323</u> | <u>516,450</u> | <u>1,307,588</u> | <u>2,461,360</u> |
| 89 | | LONG-TERM DEBT | | | | |
| 90 | 221 | Bonds | 148,200 | 361,500 | 1,019,997 | 1,529,697 |
| 91 | 222 | (Less) Reacquired Bonds | - | (17,500) | - | (17,500) |
| 92 | 223 | Advances from Associated Companies | - | - | 53,854 | 53,854 |
| 93 | 224 | Other Long-Term Debt | - | 111,480 | 4,015 | 115,495 |
| 94 | 225 | Unamortized Premium on Long-Term Debt | - | - | - | - |
| 95 | 226 | (Less) Unamortized Discount on Long-Term Debt | (383) | (1,059) | (4,034) | (5,476) |
| 96 | | Total Long-Term Debt | <u>147,817</u> | <u>454,421</u> | <u>1,073,832</u> | <u>1,676,071</u> |
| 97 | | OTHER NONCURRENT LIABILITIES | | | | |
| 98 | 227 | Obligations Under Capital Leases - Noncurrent | - | - | - | - |
| 99 | 228.1 | Accumulated Provision for Property Insurance | - | - | - | - |
| 100 | 228.2 | Accumulated Provision for Injuries and Damages | 7,785 | 10,499 | 15,003 | 33,287 |
| 101 | 228.3 | Accumulated Provision for Pensions and Benefits | 825 | - | - | 825 |
| 102 | 228.4 | Accumulated Miscellaneous Operating Provisions | - | - | - | - |
| 103 | 229 | Accumulated Provision for Rate Refunds | 3,917 | 8,966 | 1,683 | 14,566 |
| 104 | | Long-Term Portion of Deriv Instr Liabilities - Hedges | - | - | - | - |
| 105 | 230 | Asset Retirement Obligation | 20,090 | 1,698 | 2,260 | 24,048 |
| 106 | | Total Other Noncurrent Liabilities | <u>32,617</u> | <u>21,163</u> | <u>18,946</u> | <u>72,727</u> |
| 107 | | CURRENT AND ACCRUED LIABILITIES | | | | |
| 108 | 231 | Notes Payable | 115,000 | 125,000 | 175,000 | 415,000 |
| 109 | 232 | Accounts Payable | 27,989 | 40,032 | 76,429 | 144,450 |
| 110 | 233 | Notes Payable to Associated Companies | - | - | - | - |

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
(\$000s)

| Line No. | Account No. | Description | 2007 | | | Ameren Illinois |
|----------|-------------|---|---|---|---|---------------------|
| | | | AmerenCILCO | AmerenCIPS | AmerenIP | Total |
| | (A) | (B) | (C) | (D) | (E) | (F) |
| 111 | 234 | Accounts Payable to Associated Companies | 21,835 | 19,468 | 36,451 | 77,754 |
| 112 | 235 | Customer Deposits | 6,867 | 10,537 | 13,753 | 31,157 |
| 113 | 236 | Taxes Accrued | 1,461 | 7,655 | 4,629 | 13,745 |
| 114 | 237 | Interest Accrued | 6,629 | 4,303 | 6,378 | 17,310 |
| 115 | 238 | Dividends Declared | 459 | 628 | 574 | 1,661 |
| 116 | 239 | Matured Long-Term Debt | - | - | - | - |
| 117 | 240 | Matured Interest | - | - | - | - |
| 118 | 241 | Tax Collections Payable | 513 | 855 | 1,877 | 3,246 |
| 119 | 242 | Miscellaneous Current and Accrued Liabilities | 5,152 | 6,715 | 12,654 | 24,520 |
| 120 | 243 | Obligations Under Capital Leases - Current | - | - | - | - |
| 121 | 244 | Derivative Instrument Liabilities | 67 | - | - | 67 |
| 122 | 245 | Derivative Instrument Liabilities - Hedges | 1,166 | 1,123 | 8,627 | 10,917 |
| 123 | | (Less) Long-Term Portion of Deriv Instr Liab - Hedges | - | - | - | - |
| 124 | | Total Current and Accrued Liabilities | <u>187,138</u> | <u>216,316</u> | <u>336,372</u> | <u>739,826</u> |
| 125 | | DEFERRED CREDITS | | | | |
| 126 | 252 | Customer Advances for Construction | 10,692 | 5,611 | 25,825 | 42,127 |
| 127 | 255 | Accumulated Deferred Investment Tax Credits | 4,018 | 10,939 | - | 14,957 |
| 128 | 256 | Deferred Gains from Disposition of Utility Plant | - | - | - | - |
| 129 | 253 | Other Deferred Credits | 125,158 | 93,294 | 274,822 | 493,274 |
| 130 | 254 | Other Regulatory Liabilities | 33,628 | 57,281 | 55,073 | 145,982 |
| 131 | 257 | Unamortized Gain on Reacquired Debt | - | - | 0 | 0 |
| 132 | 281-283 | Accumulated Deferred Income Taxes | 68,917 | 285,111 | 119,515 | 473,543 |
| 133 | | Total Deferred Credits | <u>242,413</u> | <u>452,235</u> | <u>475,234</u> | <u>1,169,883</u> |
| 134 | | Total Liabilities and Other Credits | <u>\$ 1,247,309</u> | <u>\$ 1,660,586</u> | <u>\$ 3,211,972</u> | <u>\$ 6,119,867</u> |
| | | | 2007 FERC Form No.1, pgs 110- 113, col. (c) | 2007 FERC Form No.1, pgs 110- 113, col. (c) | 2007 FERC Form No.1, pgs 110- 113, col. (c) | |

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
(\$000s)

| Line No. | Account No. | Description | 2008 | | | |
|----------|---------------|--|--------------|--------------|--------------|-----------------------|
| | | | AmerenCILCO | AmerenCIPS | AmerenIP | Ameren Illinois Total |
| | (A) | (B) | (G) | (H) | (I) | (J) |
| 1 | | UTILITY PLANT | | | | |
| 2 | 101-106, 114 | Utility Plant | \$ 1,458,186 | \$ 2,107,633 | \$ 3,587,705 | \$ 7,153,524 |
| 3 | 107 | Construction Work in Progress | 12,208 | 12,091 | 54,497 | 78,795 |
| 4 | | Total Utility Plant | 1,470,394 | 2,119,724 | 3,642,201 | 7,232,319 |
| 5 | 108, 111, 115 | (Less) Accum. Prov. For Depr. Amort. Depl. | (914,934) | (1,133,243) | (1,410,149) | (3,458,326) |
| 6 | | Net Utility Plant | 555,460 | 986,480 | 2,232,053 | 3,773,993 |
| 7 | 120.1-120.4, | Nuclear Fuel | - | - | - | - |
| 8 | 120.5 | (Less) Accum. Prov. For Amort. Of Nucl. Assemblies | - | - | - | - |
| 9 | | Net Nuclear Fuel | - | - | - | - |
| 10 | | Net Utility Plant | 555,460 | 986,480 | 2,232,053 | 3,773,993 |
| 11 | 116 | Utility Plant Adjustments | - | - | - | - |
| 12 | 117 | Gas Stored Underground - Noncurrent | 1,502 | 5,317 | 19,608 | 26,427 |
| 13 | | Total Utility Plant | 556,962 | 991,797 | 2,251,661 | 3,800,420 |
| 14 | | OTHER PROPERTY AND INVESTMENTS | | | | |
| 15 | 121 | Nonutility Property | 2,828 | 591 | 1,293 | 4,712 |
| 16 | 122 | (Less) Accum. Prov. For Depr. And Amort. | (9) | - | (356) | (364) |
| 17 | 123 | Investments in Associated Companies | - | - | - | - |
| 18 | 123.1 | Investments in Subsidiary Companies | 437,492 | - | - | 437,492 |
| 19 | | Noncurrent Portion of Allowances | - | - | - | - |
| 20 | 124 | Other Investments | 8,419 | - | 63 | 8,482 |
| 21 | 125-128 | Special Funds | 20,196 | 33,081 | 70,328 | 123,605 |
| 22 | 176 | Long-Term Portion of Derivative Assets - Hedges | 0 | (0) | - | - |
| 23 | | Total Other Property and Investments | 468,927 | 33,672 | 71,329 | 573,928 |
| 24 | | CURRENT AND ACCRUED ASSETS | | | | |
| 25 | 131 | Cash | 136 | 383 | 242 | 761 |
| 26 | 132-134 | Special Deposits | 1,500 | 632 | 2,500 | 4,632 |
| 27 | 135 | Working Funds | 1 | 2 | 2 | 5 |
| 28 | 136 | Temporary Cash Investments | - | - | 50,000 | 50,000 |
| 29 | 141 | Notes Receivable | - | - | - | - |
| 30 | 142 | Customer Accounts Receivable | 62,126 | 84,087 | 161,703 | 307,916 |
| 31 | 143 | Other Accounts Receivable | 944 | 1,087 | 2,442 | 4,473 |
| 32 | 144 | (Less) Accum. Prov. For Uncollectible Acct. - Credit | (2,626) | (5,793) | (11,927) | (20,346) |
| 33 | 145 | Notes Receivable from Associated Companies | - | 180,345 | 44,300 | 224,645 |
| 34 | 146 | Accounts Receivable from Associated Companies | 581 | 13,176 | 23,053 | 36,810 |
| 35 | 151 | Fuel Stock | 35 | 337 | - | 371 |
| 36 | 152 | Fuel Stock Expenses Undistributed | - | - | - | - |
| 37 | 153 | Residuals (Elec) and Extracted Products | - | - | - | - |
| 38 | 154 | Plant Materials and Operating Supplies | 7,563 | 15,852 | 27,420 | 50,835 |

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
(\$000s)

| Line No. | Account No. | Description | 2008 | | | |
|----------|-----------------|---|--------------|--------------|--------------|-----------------------|
| | | | AmerenCILCO | AmerenCIPS | AmerenIP | Ameren Illinois Total |
| | (A) | (B) | (G) | (H) | (I) | (J) |
| 39 | 155 | Merchandise | - | - | - | - |
| 40 | 156 | Other Materials and Supplies | - | - | - | - |
| 41 | 157 | Nuclear Materials Held for Sale | - | - | - | - |
| 42 | 158.1 and 158.2 | Allowances | - | - | - | - |
| 43 | | (Less) Noncurrent Portion of Allowances | - | - | - | - |
| 44 | 163 | Stores Expense Undistributed | 328 | 794 | 960 | 2,082 |
| 45 | 164.1 | Gas Stored Underground - Current | 74,876 | 53,589 | 117,062 | 245,526 |
| 46 | 164.2-164.3 | Liquefied Natural Gas Stored and Held for Processing | - | - | - | - |
| 47 | 165 | Prepayments | 547 | 1,574 | 1,924 | 4,046 |
| 48 | 166-167 | Advances for Gas | - | - | - | - |
| 49 | 171 | Interest and Dividends Receivable | 0 | 1,058 | 0 | 1,058 |
| 50 | 172 | Rents Receivable | - | 0 | - | 0 |
| 51 | 173 | Accrued Utility Revenues | 64,534 | 73,991 | 132,824 | 271,349 |
| 52 | 174 | Miscellaneous Current and Accrued Assets | 58 | 908 | 975 | 1,942 |
| 53 | 175 | Derivative instrument Assets | - | - | - | - |
| 54 | 176 | Derivative Instrument Assets - Hedges | (0) | (0) | - | (0) |
| 55 | 176 | (Less) Long-Term Portion of Deriv Instr Assets - Hedges | (0) | 0 | - | - |
| 56 | | Total Current and Accrued Assets | 210,602 | 422,023 | 553,481 | 1,186,106 |
| 57 | | DEFERRED DEBITS | | | | |
| 58 | 181 | Unamortized Debt Expenses | 2,527 | 2,691 | 11,571 | 16,789 |
| 59 | 182.1 | Extraordinary Property Losses | - | - | - | - |
| 60 | 182.2 | Unrecovered Plant and Regulatory Study Costs | - | - | - | - |
| 61 | 182.3 | Other Regulatory Assets | 157,154 | 171,556 | 444,486 | 773,197 |
| 62 | 183 | Prelim. Survey and Investigation Charges (Electric) | - | - | - | - |
| 63 | 183.1, 183.2 | Prelim. Survey and Investigation Charges (Gas) | - | - | - | - |
| 64 | 184 | Clearing Accounts | 1 | - | - | 1 |
| 65 | 185 | Temporary Facilities | - | - | - | - |
| 66 | 186 | Miscellaneous Deferred Debits | 14,214 | 20,162 | 285,987 | 320,362 |
| 67 | 187 | Def. Losses from Disposition of Utility Plant | - | - | - | - |
| 68 | 188 | Research, Development and Demonstration Expend | - | - | - | - |
| 69 | 189 | Unamortized Loss on Reacquired Debt | 4,884 | 4,976 | 6,391 | 16,250 |
| 70 | 190 | Accumulated Deferred Income Taxes | 52,854 | 32,092 | (1,282) | 83,665 |
| 71 | 191 | Unrecovered Purchased Gas Costs | - | 561 | - | 561 |
| 72 | | Total Deferred Debits | 231,633 | 232,039 | 747,153 | 1,210,825 |
| 73 | | Total Assets and Other Debits | \$ 1,468,124 | \$ 1,679,531 | \$ 3,623,623 | \$ 6,771,278 |

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
(\$000s)

| Line No. | Account No. | Description | 2008 | | | |
|----------|-----------------|---|----------------|----------------|------------------|-----------------------|
| | | | AmerenCILCO | AmerenCIPS | AmerenIP | Ameren Illinois Total |
| | (A) | (B) | (G) | (H) | (I) | (J) |
| 74 | | PROPRIETARY CAPITAL | | | | |
| 75 | 201 | Common Stock Issued | \$ 185,661 | \$ 121,282 | \$ - | \$ 306,943 |
| 76 | 204 | Preferred Stock Issued | 19,120 | 50,000 | 45,634 | 114,754 |
| 77 | 202, 205 | Capital Stock Subscribed | - | - | - | - |
| 78 | 203, 206 | Stock Liability for Conversion | - | - | - | - |
| 79 | 207 | Premium on Capital Stock | - | - | 235 | 235 |
| 80 | 208-211 | Other Paid in Capital | 243,167 | 69,347 | 1,194,291 | 1,506,805 |
| 81 | 212 | Installments Received on Capital Stock | - | - | - | - |
| 82 | 213 | (Less) Discount on Capital Stock | - | - | (82) | (82) |
| 83 | 214 | (Less) Capital Stock Expense | - | - | - | - |
| 84 | 215, 215.1, 216 | Retained Earnings | 83,576 | 288,048 | 5,901 | 377,526 |
| 85 | 216.1 | Unappropriated Undistributed Subsidiary Earnings | 156,990 | - | - | 156,990 |
| 86 | 217 | (Less) Reacquired Capital Stock | - | - | - | - |
| 87 | 219 | Accumulated Other Comprehensive Income | - | - | 3,840 | 3,840 |
| 88 | | Total Proprietary Capital | <u>688,515</u> | <u>528,677</u> | <u>1,249,820</u> | <u>2,467,011</u> |
| 89 | | LONG-TERM DEBT | | | | |
| 90 | 221 | Bonds | 279,000 | 311,500 | 1,409,976 | 2,000,476 |
| 91 | 222 | (Less) Reacquired Bonds | - | (17,500) | - | (17,500) |
| 92 | 223 | Advances from Associated Companies | - | - | - | - |
| 93 | 224 | Other Long-Term Debt | - | 111,100 | - | 111,100 |
| 94 | 225 | Unamortized Premium on Long-Term Debt | - | - | - | - |
| 95 | 226 | (Less) Unamortized Discount on Long-Term Debt | (360) | (900) | (10,663) | (11,923) |
| 96 | | Total Long-Term Debt | <u>278,640</u> | <u>404,200</u> | <u>1,399,313</u> | <u>2,082,152</u> |
| 97 | | OTHER NONCURRENT LIABILITIES | | | | |
| 98 | 227 | Obligations Under Capital Leases - Noncurrent | - | - | - | - |
| 99 | 228.1 | Accumulated Provision for Property Insurance | - | - | - | - |
| 100 | 228.2 | Accumulated Provision for Injuries and Damages | 6,597 | 16,010 | 15,799 | 38,406 |
| 101 | 228.3 | Accumulated Provision for Pensions and Benefits | 825 | - | - | 825 |
| 102 | 228.4 | Accumulated Miscellaneous Operating Provisions | - | - | - | - |
| 103 | 229 | Accumulated Provision for Rate Refunds | 19,328 | 19,982 | 22,649 | 61,959 |
| 104 | | Long-Term Portion of Deriv Instr Liabilities - Hedges | 30,021 | 52,994 | 78,163 | 161,178 |
| 105 | 230 | Asset Retirement Obligation | 20,271 | 1,798 | 2,371 | 24,440 |
| 106 | | Total Other Noncurrent Liabilities | <u>77,041</u> | <u>90,783</u> | <u>118,983</u> | <u>286,808</u> |
| 107 | | CURRENT AND ACCRUED LIABILITIES | | | | |
| 108 | 231 | Notes Payable | - | 62,270 | - | 62,270 |
| 109 | 232 | Accounts Payable | 41,630 | 43,798 | 86,121 | 171,549 |
| 110 | 233 | Notes Payable to Associated Companies | 200 | 44,100 | - | 44,300 |

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
(\$000s)

| Line No. | Account No. | Description | 2008 | | | Ameren Illinois |
|----------|-------------|---|---|---|---|---------------------|
| | | | AmerenCILCO | AmerenCIPS | AmerenIP | Total |
| | (A) | (B) | (G) | (H) | (I) | (J) |
| 111 | 234 | Accounts Payable to Associated Companies | 42,161 | 49,483 | 105,356 | 197,000 |
| 112 | 235 | Customer Deposits | 7,470 | 11,106 | 15,544 | 34,121 |
| 113 | 236 | Taxes Accrued | 10,610 | 7,267 | 7,706 | 25,582 |
| 114 | 237 | Interest Accrued | 6,690 | 3,485 | 21,470 | 31,645 |
| 115 | 238 | Dividends Declared | 218 | 628 | 574 | 1,419 |
| 116 | 239 | Matured Long-Term Debt | - | - | - | - |
| 117 | 240 | Matured Interest | - | - | - | - |
| 118 | 241 | Tax Collections Payable | 585 | 1,247 | 2,703 | 4,535 |
| 119 | 242 | Miscellaneous Current and Accrued Liabilities | 6,506 | 6,114 | 11,299 | 23,919 |
| 120 | 243 | Obligations Under Capital Leases - Current | - | - | - | - |
| 121 | 244 | Derivative Instrument Liabilities | 4,999 | - | - | 4,999 |
| 122 | 245 | Derivative Instrument Liabilities - Hedges | 53,999 | 83,569 | 134,415 | 271,983 |
| 123 | | (Less) Long-Term Portion of Deriv Instr Liab - Hedges | (30,021) | (52,994) | (78,163) | (161,178) |
| 124 | | Total Current and Accrued Liabilities | <u>145,048</u> | <u>260,073</u> | <u>307,024</u> | <u>712,145</u> |
| 125 | | DEFERRED CREDITS | | | | |
| 126 | 252 | Customer Advances for Construction | 11,183 | 7,597 | 40,969 | 59,749 |
| 127 | 255 | Accumulated Deferred Investment Tax Credits | 3,333 | 8,938 | - | 12,271 |
| 128 | 256 | Deferred Gains from Disposition of Utility Plant | - | - | - | - |
| 129 | 253 | Other Deferred Credits | 208,274 | 106,591 | 396,890 | 711,755 |
| 130 | 254 | Other Regulatory Liabilities | (12,894) | (13,390) | (49,325) | (75,609) |
| 131 | 257 | Unamortized Gain on Reacquired Debt | - | - | - | - |
| 132 | 281-283 | Accumulated Deferred Income Taxes | 68,985 | 286,062 | 159,949 | 514,996 |
| 133 | | Total Deferred Credits | <u>278,880</u> | <u>395,798</u> | <u>548,484</u> | <u>1,223,161</u> |
| 134 | | Total Liabilities and Other Credits | <u>\$ 1,468,124</u> | <u>\$ 1,679,531</u> | <u>\$ 3,623,623</u> | <u>\$ 6,771,278</u> |
| | | | 2008 FERC Form No.1, pgs 110- 113, col. (c) | 2008 FERC Form No.1, pgs 110- 113, col. (c) | 2008 FERC Form No.1, pgs 110- 113, col. (c) | |

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
(\$000s)

| Line No. | Account No. | Description | 2009 | | | 2010 | |
|----------|---------------|--|--------------|--------------|--------------|-----------------------|--------------|
| | | | AmerenCILCO | AmerenCIPS | AmerenIP | Ameren Illinois Total | |
| | (A) | (B) | (K) | (L) | (M) | (N) | (O) |
| 1 | | UTILITY PLANT | | | | | |
| 2 | 101-106, 114 | Utility Plant | \$ 1,505,958 | \$ 2,169,818 | \$ 3,751,012 | \$ 7,426,788 | \$ 7,681,024 |
| 3 | 107 | Construction Work in Progress | 11,522 | 14,577 | 36,389 | 62,487 | 42,841 |
| 4 | | Total Utility Plant | 1,517,479 | 2,184,395 | 3,787,401 | 7,489,275 | 7,723,865 |
| 5 | 108, 111, 115 | (Less) Accum. Prov. For Depr. Amort. Depl. | (928,766) | (1,153,281) | (1,443,221) | (3,525,267) | (3,700,848) |
| 6 | | Net Utility Plant | 588,714 | 1,031,114 | 2,344,180 | 3,964,008 | 4,023,017 |
| 7 | 120.1-120.4, | Nuclear Fuel | - | - | - | - | - |
| 8 | 120.5 | (Less) Accum. Prov. For Amort. Of Nucl. Assemblies | - | - | - | - | - |
| 9 | | Net Nuclear Fuel | - | - | - | - | - |
| 10 | | Net Utility Plant | 588,714 | 1,031,114 | 2,344,180 | 3,964,008 | 4,023,017 |
| 11 | 116 | Utility Plant Adjustments | - | - | - | - | - |
| 12 | 117 | Gas Stored Underground - Noncurrent | 1,502 | 6,202 | 19,609 | 27,313 | 27,268 |
| 13 | | Total Utility Plant | 590,216 | 1,037,316 | 2,363,789 | 3,991,321 | 4,050,285 |
| 14 | | OTHER PROPERTY AND INVESTMENTS | | | | | |
| 15 | 121 | Nonutility Property | 2,868 | 591 | 1,293 | 4,753 | 4,750 |
| 16 | 122 | (Less) Accum. Prov. For Depr. And Amort. | (33) | - | (397) | (430) | (497) |
| 17 | 123 | Investments in Associated Companies | - | - | - | - | - |
| 18 | 123.1 | Investments in Subsidiary Companies | 550,993 | - | - | 550,993 | - |
| 19 | | Noncurrent Portion of Allowances | - | - | - | - | - |
| 20 | 124 | Other Investments | 7,614 | - | - | 7,614 | 7,282 |
| 21 | 125-128 | Special Funds | 925 | 2,845 | 34,896 | 38,667 | 138,707 |
| 22 | 176 | Long-Term Portion of Derivative Assets - Hedges | 1,202 | 181 | 1,342 | 2,726 | 7,244 |
| 23 | | Total Other Property and Investments | 563,571 | 3,618 | 37,134 | 604,323 | 157,485 |
| 24 | | CURRENT AND ACCRUED ASSETS | | | | | |
| 25 | 131 | Cash | 170 | 15,575 | 15,386 | 31,131 | 92,683 |
| 26 | 132-134 | Special Deposits | 1,500 | 469 | 1,600 | 3,569 | 2,517 |
| 27 | 135 | Working Funds | 1 | 2 | 2 | 5 | 4 |
| 28 | 136 | Temporary Cash Investments | 87,436 | 12,400 | 175,021 | 274,857 | 229,802 |
| 29 | 141 | Notes Receivable | - | - | - | - | - |
| 30 | 142 | Customer Accounts Receivable | 32,927 | 48,335 | 94,698 | 175,960 | 237,805 |
| 31 | 143 | Other Accounts Receivable | 1,687 | 1,476 | 1,550 | 4,713 | 5,696 |
| 32 | 144 | (Less) Accum. Prov. For Uncollectible Acct. - Credit | (2,860) | (5,462) | (9,062) | (17,383) | (13,627) |
| 33 | 145 | Notes Receivable from Associated Companies | - | 126,916 | - | 126,916 | 71,893 |
| 34 | 146 | Accounts Receivable from Associated Companies | 15,523 | 20,347 | 107,963 | 143,832 | 72,776 |
| 35 | 151 | Fuel Stock | - | 317 | - | 317 | 272 |
| 36 | 152 | Fuel Stock Expenses Undistributed | - | - | - | - | - |
| 37 | 153 | Residuals (Elec) and Extracted Products | - | - | - | - | - |
| 38 | 154 | Plant Materials and Operating Supplies | 7,529 | 14,518 | 27,563 | 49,610 | 45,224 |

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
(\$000s)

| Line No. | Account No. | Description | 2009 | | | 2010 | |
|----------|-----------------|---|--------------|--------------|--------------|-----------------------|--------------|
| | | | AmerenCILCO | AmerenCIPS | AmerenIP | Ameren Illinois Total | |
| | (A) | (B) | (K) | (L) | (M) | (N) | (O) |
| 39 | 155 | Merchandise | - | - | - | - | - |
| 40 | 156 | Other Materials and Supplies | - | - | - | - | - |
| 41 | 157 | Nuclear Materials Held for Sale | - | - | - | - | - |
| 42 | 158.1 and 158.2 | Allowances | - | - | - | - | - |
| 43 | | (Less) Noncurrent Portion of Allowances | - | - | - | - | - |
| 44 | 163 | Stores Expense Undistributed | 397 | 775 | 1,243 | 2,416 | 2,166 |
| 45 | 164.1 | Gas Stored Underground - Current | 44,695 | 31,927 | 84,254 | 160,876 | 152,302 |
| 46 | 164.2-164.3 | Liquefied Natural Gas Stored and Held for Processing | - | - | - | - | - |
| 47 | 165 | Prepayments | 14,277 | 13,531 | 24,788 | 52,597 | 47,586 |
| 48 | 166-167 | Advances for Gas | - | - | - | - | - |
| 49 | 171 | Interest and Dividends Receivable | 0 | 1,290 | 0 | 1,290 | 7 |
| 50 | 172 | Rents Receivable | - | 1 | - | 1 | 1 |
| 51 | 173 | Accrued Utility Revenues | 43,200 | 52,391 | 94,065 | 189,656 | 204,491 |
| 52 | 174 | Miscellaneous Current and Accrued Assets | 2,171 | 2,081 | 631 | 4,883 | 4,080 |
| 53 | 175 | Derivative instrument Assets | - | - | - | - | - |
| 54 | 176 | Derivative Instrument Assets - Hedges | 3,041 | 933 | 2,234 | 6,209 | 10,316 |
| 55 | 176 | (Less) Long-Term Portion of Deriv Instr Assets - Hedges | (1,202) | (181) | (1,342) | (2,726) | (7,244) |
| 56 | | Total Current and Accrued Assets | 250,491 | 337,641 | 620,596 | 1,208,728 | 1,158,748 |
| 57 | | DEFERRED DEBITS | | | | | |
| 58 | 181 | Unamortized Debt Expenses | 2,120 | 2,218 | 9,763 | 14,101 | 12,312 |
| 59 | 182.1 | Extraordinary Property Losses | - | - | - | - | - |
| 60 | 182.2 | Unrecovered Plant and Regulatory Study Costs | - | - | - | - | - |
| 61 | 182.3 | Other Regulatory Assets | 184,141 | 246,196 | 514,229 | 944,566 | 976,186 |
| 62 | 183 | Prelim. Survey and Investigation Charges (Electric) | - | - | - | - | 99 |
| 63 | 183.1, 183.2 | Prelim. Survey and Investigation Charges (Gas) | - | - | - | - | - |
| 64 | 184 | Clearing Accounts | - | - | - | - | 0 |
| 65 | 185 | Temporary Facilities | - | - | - | - | - |
| 66 | 186 | Miscellaneous Deferred Debits | 2,267 | 52,450 | 323,826 | 378,543 | 446,287 |
| 67 | 187 | Def. Losses from Disposition of Utility Plant | - | - | - | - | - |
| 68 | 188 | Research, Development and Demonstration Expend | - | - | - | - | - |
| 69 | 189 | Unamortized Loss on Reacquired Debt | 4,527 | 4,592 | 5,700 | 14,819 | 14,096 |
| 70 | 190 | Accumulated Deferred Income Taxes | 54,934 | 29,619 | 37,952 | 122,506 | 148,035 |
| 71 | 191 | Unrecovered Purchased Gas Costs | 397 | 3,885 | 27 | 4,309 | 1,777 |
| 72 | | Total Deferred Debits | 248,386 | 338,960 | 891,498 | 1,478,844 | 1,598,793 |
| 73 | | Total Assets and Other Debits | \$ 1,652,664 | \$ 1,717,536 | \$ 3,913,016 | \$ 7,283,216 | \$ 6,965,310 |

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
(\$000s)

| Line No. | Account No. | Description | 2009 | | | 2010 | |
|----------|-----------------|---|----------------|----------------|------------------|-----------------------|-----------------------|
| | | | AmerenCILCO | AmerenCIPS | AmerenIP | Ameren Illinois Total | Ameren Illinois Total |
| | (A) | (B) | (K) | (L) | (M) | (N) | (O) |
| 74 | | PROPRIETARY CAPITAL | | | | | |
| 75 | 201 | Common Stock Issued | \$ 185,661 | \$ 121,282 | \$ - | \$ 306,943 | \$ 121,282 |
| 76 | 204 | Preferred Stock Issued | 19,120 | 50,000 | 45,634 | 114,754 | 61,632 |
| 77 | 202, 205 | Capital Stock Subscribed | - | - | - | - | - |
| 78 | 203, 206 | Stock Liability for Conversion | - | - | - | - | - |
| 79 | 207 | Premium on Capital Stock | - | - | 235 | 235 | 93 |
| 80 | 208-211 | Other Paid in Capital | 294,167 | 135,347 | 1,349,291 | 1,778,805 | 1,830,954 |
| 81 | 212 | Installments Received on Capital Stock | - | - | - | - | - |
| 82 | 213 | (Less) Discount on Capital Stock | - | - | (82) | (82) | (4) |
| 83 | 214 | (Less) Capital Stock Expense | - | - | - | - | - |
| 84 | 215, 215.1, 216 | Retained Earnings | 83,306 | 267,433 | 52,127 | 402,866 | 541,496 |
| 85 | 216.1 | Unappropriated Undistributed Subsidiary Earnings | 270,491 | - | - | 270,491 | - |
| 86 | 217 | (Less) Reacquired Capital Stock | - | - | - | - | - |
| 87 | 219 | Accumulated Other Comprehensive Income | - | - | 3,361 | 3,361 | 19,616 |
| 88 | | Total Proprietary Capital | <u>852,746</u> | <u>574,062</u> | <u>1,450,566</u> | <u>2,877,374</u> | <u>2,575,069</u> |
| 89 | | LONG-TERM DEBT | | | | | |
| 90 | 221 | Bonds | 279,000 | 311,500 | 1,155,804 | 1,746,304 | 1,705,918 |
| 91 | 222 | (Less) Reacquired Bonds | - | (17,500) | - | (17,500) | (17,500) |
| 92 | 223 | Advances from Associated Companies | - | - | - | - | - |
| 93 | 224 | Other Long-Term Debt | - | 111,100 | - | 111,100 | 111,100 |
| 94 | 225 | Unamortized Premium on Long-Term Debt | - | - | - | - | - |
| 95 | 226 | (Less) Unamortized Discount on Long-Term Debt | (332) | (747) | (9,676) | (10,755) | (9,606) |
| 96 | | Total Long-Term Debt | <u>278,668</u> | <u>404,353</u> | <u>1,146,128</u> | <u>1,829,149</u> | <u>1,789,913</u> |
| 97 | | OTHER NONCURRENT LIABILITIES | | | | | |
| 98 | 227 | Obligations Under Capital Leases - Noncurrent | - | - | - | - | - |
| 99 | 228.1 | Accumulated Provision for Property Insurance | - | - | - | - | - |
| 100 | 228.2 | Accumulated Provision for Injuries and Damages | 4,548 | 14,100 | 14,848 | 33,496 | 30,557 |
| 101 | 228.3 | Accumulated Provision for Pensions and Benefits | 825 | - | - | 825 | 825 |
| 102 | 228.4 | Accumulated Miscellaneous Operating Provisions | - | - | - | - | - |
| 103 | 229 | Accumulated Provision for Rate Refunds | 20,960 | 9,336 | 22,936 | 53,233 | 73,328 |
| 104 | | Long-Term Portion of Deriv Instr Liabilities - Hedges | 57,282 | 103,123 | 164,214 | 324,619 | 248,441 |
| 105 | 230 | Asset Retirement Obligation | 976 | 2,001 | 2,429 | 5,406 | 2,826 |
| 106 | | Total Other Noncurrent Liabilities | <u>84,592</u> | <u>128,559</u> | <u>204,427</u> | <u>417,578</u> | <u>355,977</u> |
| 107 | | CURRENT AND ACCRUED LIABILITIES | | | | | |
| 108 | 231 | Notes Payable | - | - | - | - | - |
| 109 | 232 | Accounts Payable | 38,928 | 43,779 | 90,568 | 173,275 | 161,198 |
| 110 | 233 | Notes Payable to Associated Companies | - | - | - | - | - |

Ameren Illinois Electric
Workpaper Supporting Comparative Balance Sheet
As of December 31,
(\$000s)

| Line No. | Account No. | Description | 2009 | | | 2010 | |
|----------|-------------|---|----------------------|---------------------|---------------------|-----------------------|----------------------|
| | | | AmerenCILCO | AmerenCIPS | AmerenIP | Ameren Illinois Total | |
| | (A) | (B) | (K) | (L) | (M) | (N) | (O) |
| 111 | 234 | Accounts Payable to Associated Companies | 29,729 | 58,317 | 175,969 | 264,016 | 82,277 |
| 112 | 235 | Customer Deposits | 8,289 | 12,623 | 19,572 | 40,484 | 41,571 |
| 113 | 236 | Taxes Accrued | 2,572 | 6,759 | 6,151 | 15,482 | 25,648 |
| 114 | 237 | Interest Accrued | 5,842 | 2,792 | 17,314 | 25,947 | 27,055 |
| 115 | 238 | Dividends Declared | 218 | 628 | 574 | 1,419 | 350 |
| 116 | 239 | Matured Long-Term Debt | - | - | - | - | - |
| 117 | 240 | Matured Interest | - | - | - | - | - |
| 118 | 241 | Tax Collections Payable | 596 | 1,062 | 2,081 | 3,740 | 4,570 |
| 119 | 242 | Miscellaneous Current and Accrued Liabilities | 15,600 | 10,521 | 23,142 | 49,263 | 41,229 |
| 120 | 243 | Obligations Under Capital Leases - Current | - | - | - | - | - |
| 121 | 244 | Derivative Instrument Liabilities | - | - | - | - | - |
| 122 | 245 | Derivative Instrument Liabilities - Hedges | 84,200 | 156,255 | 248,932 | 489,387 | 502,532 |
| 123 | | (Less) Long-Term Portion of Deriv Instr Liab - Hedges | (57,282) | (103,123) | (164,214) | (324,619) | (248,441) |
| 124 | | Total Current and Accrued Liabilities | <u>128,692</u> | <u>189,613</u> | <u>420,089</u> | <u>738,394</u> | <u>637,989</u> |
| 125 | | DEFERRED CREDITS | | | | | |
| 126 | 252 | Customer Advances for Construction | 11,431 | 8,663 | 75,443 | 95,538 | 103,685 |
| 127 | 255 | Accumulated Deferred Investment Tax Credits | 2,736 | 7,225 | - | 9,961 | 8,115 |
| 128 | 256 | Deferred Gains from Disposition of Utility Plant | - | - | - | - | - |
| 129 | 253 | Other Deferred Credits | 185,133 | 108,107 | 359,355 | 652,594 | 578,912 |
| 130 | 254 | Other Regulatory Liabilities | 12,086 | 11,976 | 3,595 | 27,657 | 33,811 |
| 131 | 257 | Unamortized Gain on Reacquired Debt | - | - | - | - | - |
| 132 | 281-283 | Accumulated Deferred Income Taxes | 96,580 | 284,978 | 253,413 | 634,971 | 881,840 |
| 133 | | Total Deferred Credits | <u>307,966</u> | <u>420,949</u> | <u>691,806</u> | <u>1,420,721</u> | <u>1,606,362</u> |
| 134 | | Total Liabilities and Other Credits | <u>\$ 1,652,664</u> | <u>\$ 1,717,536</u> | <u>\$ 3,913,016</u> | <u>\$ 7,283,216</u> | <u>\$ 6,965,310</u> |
| | | | 2009 FERC Form No. 1 | 2009 FERC Form No.1 | 2009 FERC Form No.1 | | 2010 FERC Form No. 1 |

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2010
(\$000s)

| Line No. | Account No. | Title of Plant Function | Unadjusted Test Year Electric Distribution Plant in Service | Sch. B-2.1 | Sch. B-2.2 | Sch. B-2.3 | Sch. B-2.4 | Sch. B-2.5 |
|----------|-------------|---|---|----------------------------|---|---|--|------------------------------------|
| | | | | Plant Additions Adjustment | Previously Disallowed Plant Adjustments | Incentive Compensation Based Upon Earnings Adjustment | PSUP Incentive Compensation Adjustment | Production Retiree OPEB Adjustment |
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
| | | Electric Plant in Service | | | | | | |
| | | Intangible Plant | | | | | | |
| 1 | | | | | | | | |
| 2 | 301- 303 | Subtotal - Intangible Plant | \$ 25,268 | \$ 8,175 | \$ - | \$ - | \$ - | \$ - |
| 3 | | Distribution Plant | | | | | | |
| 4 | 360-374 | Subtotal - Distribution Plant | 4,499,126 | 358,908 | (8,835) | (980) | (1,496) | (2,223) |
| 5 | | General Plant | | | | | | |
| 6 | 389-399 | Subtotal - General Plant | 274,209 | 38,440 | | | | |
| 7 | | Total Electric Plant in Service | 4,798,603 | 405,522 | (8,835) | (980) | (1,496) | (2,223) |
| 8 | | Accumulated Reserve for Depreciation | | | | | | |
| 9 | 108 | Intangible Plant | 24,304 | | | | | |
| 10 | 108 | Distribution Plant | 2,042,488 | | | | | |
| 11 | 108 | General Plant | 93,331 | | | | | |
| 12 | | Total Accumulated Reserve | 2,160,123 | - | - | - | - | - |
| 13 | | Net Plant | \$ 2,638,480 | \$ 405,522 | \$ (8,835) | \$ (980) | \$ (1,496) | \$ (2,223) |

Ameren Illinois Electric
Summary of Adjustments to Plant in Service
As of December 31, 2010
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | Sch. B-2.6 | Sch. B-2.7 | Sch. B-2.8 | Total Adjustments (L) | Adjusted Test Year Electric Distribution Plant in Service (M) |
|----------|--------------------|---|-------------------------------|----------------------------|--|--------------------------|--|
| | | | NESC Rework Adjustment (I) | Rider GC Adjustment (J) | Depreciation Reserve Adjustment (K) | | |
| 1 | | Electric Plant in Service | | | | | |
| | | Intangible Plant | | | | | |
| 2 | 301- 303 | Subtotal - Intangible Plant | \$ - | \$ - | \$ - | \$ 8,175 | \$ 33,443 |
| 3 | | Distribution Plant | | | | | |
| 4 | 360-374 | Subtotal - Distribution Plant | (4,621) | (400) | | 340,354 | 4,839,480 |
| 5 | | General Plant | | | | | |
| 6 | 389-399 | Subtotal - General Plant | | | | 38,440 | 312,649 |
| 7 | | Total Electric Plant in Service | (4,621) | (400) | - | 386,969 | 5,185,572 |
| 8 | | Accumulated Reserve for Depreciation | | | | | |
| 9 | 108 | Intangible Plant | | | 715 | 715 | 25,019 |
| 10 | 108 | Distribution Plant | | | 295,909 | 295,909 | 2,338,398 |
| 11 | 108 | General Plant | | | 7,369 | 7,369 | 100,700 |
| 12 | | Total Accumulated Reserve | - | - | 303,993 | 303,993 | 2,464,117 |
| 13 | | Net Plant | \$ (4,621) | \$ (400) | \$ (303,993) | \$ 82,976 | \$ 2,721,456 |

Ameren Illinois Electric
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | Calendar Year 2007 | | | | Plant Balances as of December 31, 2007 (G) |
|----------|--------------------|--|---|--|------------------------------------|----------------------------------|---|
| | | | Plant Balances as of December 31, 2006 (C) | Gross Additions During the Year (D) | Retirements During the Year (E) | Transfers During the Year (F) | |
| 1 | | Electric Intangible Plant | | | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ 33,038 | \$ (103) | \$ - | \$ - | \$ 32,935 |
| 3 | | Electric Production Plant | | | | | |
| 4 | | Steam Production Plant | | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - | - |
| 6 | | Other Production Plant | | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | 3,906 | - | - | (2,874) | 1,032 |
| 8 | | Electric Transmission Plant | | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 735,770 | 21,582 | 4,292 | - | 753,060 |
| 10 | | Electric Distribution Plant | | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 3,864,943 | 167,413 | 20,310 | - | 4,012,046 |
| 12 | | Electric General Plant | | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 422,217 | 21,237 | 25,574 | - | 417,880 |
| 14 | | Total Electric Plant in Service | <u>\$ 5,059,875</u> | <u>\$ 210,129</u> | <u>\$ 50,176</u> | <u>\$ (2,874)</u> | <u>\$ 5,216,954</u> |

Ameren Illinois Electric
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | Calendar Year 2008 | | | Plant Balances as of December 31, 2008 (K) |
|----------|--------------------|--|--|------------------------------------|----------------------------------|---|
| | | | Gross Additions During the Year (H) | Retirements During the Year (I) | Transfers During the Year (J) | |
| 1 | | Electric Intangible Plant | | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ 19 | \$ - | \$ - | \$ 32,954 |
| 3 | | Electric Production Plant | | | | |
| 4 | | Steam Production Plant | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - |
| 6 | | Other Production Plant | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | - | 1,032 | - | - |
| 8 | | Electric Transmission Plant | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 22,524 | 2,396 | (1,656) | 771,533 |
| 10 | | Electric Distribution Plant | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 198,219 | 45,234 | 997 | 4,166,029 |
| 12 | | Electric General Plant | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 36,888 | 13,443 | (576) | 440,750 |
| 14 | | Total Electric Plant in Service | <u>\$ 257,649</u> | <u>\$ 62,104</u> | <u>\$ (1,234)</u> | <u>\$ 5,411,265</u> |

Ameren Illinois Electric
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | Calendar Year 2009 | | | | Plant Balances as of December 31, 2009 (O) |
|----------|--------------------|--|--|------------------------------------|------------------------------------|----------------------------------|---|
| | | | Gross Additions During the Year (L) | Retirements During the Year (M) | Adjustments During the Year (N) | Transfers During the Year (N) | |
| 1 | | Electric Intangible Plant | | | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ - | \$ - | \$ - | \$ - | \$ 32,954 |
| 3 | | Electric Production Plant | | | | | |
| 4 | | Steam Production Plant | | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - | - |
| 6 | | Other Production Plant | | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | - | - | - | - | - |
| 8 | | Electric Transmission Plant | | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 57,736 | 2,062 | - | 2,127 | 829,333 |
| 10 | | Electric Distribution Plant | | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 229,131 | 30,530 | (735) | 911 | 4,364,805 |
| 12 | | Electric General Plant | | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 26,448 | 71,360 | - | (2,034) | 393,803 |
| 14 | | Total Electric Plant in Service | <u>\$ 313,315</u> | <u>\$ 103,953</u> | <u>\$ (735)</u> | <u>\$ 1,003</u> | <u>\$ 5,620,895</u> |

Ameren Illinois Electric
Gross Additions, Retirements, and Transfers
As of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | Calendar Year 2010 | | | Plant Balances as of December 31, 2010 (S) |
|----------|--------------------|--|--|------------------------------------|----------------------------------|---|
| | | | Gross Additions During the Year (P) | Retirements During the Year (Q) | Transfers During the Year (R) | |
| 1 | | Electric Intangible Plant | | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ 2,558 | \$ - | \$ - | \$ 35,512 |
| 3 | | Electric Production Plant | | | | |
| 4 | | Steam Production Plant | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - |
| 6 | | Other Production Plant | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | - | - | - | - |
| 8 | | Electric Transmission Plant | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 33,354 | 2,022 | 571 | 861,236 |
| 10 | | Electric Distribution Plant | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 162,402 | 28,015 | (65) | 4,499,126 |
| 12 | | Electric General Plant | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 9,067 | 16,594 | (905) | 385,371 |
| 14 | | Total Electric Plant in Service | <u>\$ 207,381</u> | <u>\$ 46,630</u> | <u>\$ (400)</u> | <u>\$ 5,781,246</u> |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | AmerenCILCO | | | | Plant Balances as of December 31, 2007 (G) |
|----------|--------------------|--|---|--|------------------------------------|----------------------------------|---|
| | | | Plant Balances as of December 31, 2006 (C) | Gross Additions During the Year (D) | Retirements During the Year (E) | Transfers During the Year (F) | |
| 1 | | Electric Intangible Plant | | | | | |
| 2 | 301- 303 | Subtotal - Electric Intangible Plant | \$ - | \$ 8 | \$ - | \$ - | \$ 8 |
| 3 | | Electric Production Plant | | | | | |
| 4 | | Steam Production Plant | | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - | - |
| 6 | | Other Production Plant | | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | 2,874 | - | - | (2,874) | - |
| 8 | | Electric Transmission Plant | | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 98,921 | 6,866 | 2,918 | - | 102,869 |
| 10 | | Electric Distribution Plant | | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 748,969 | 26,683 | 4,719 | - | 770,933 |
| 12 | | Electric General Plant | | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 48,294 | 5,440 | 6,592 | - | 47,141 |
| 14 | | Total Electric Plant in Service | <u>\$ 899,058</u> | <u>\$ 38,996</u> | <u>\$ 14,230</u> | <u>\$ (2,874)</u> | <u>\$ 920,951</u> |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | AmerenCIPS | | | | Plant Balances as of December 31, 2007 (L) |
|----------|--------------------|--|---|--|------------------------------------|----------------------------------|---|
| | | | Plant Balances as of December 31, 2006 (H) | Gross Additions During the Year (I) | Retirements During the Year (J) | Transfers During the Year (K) | |
| 1 | | Electric Intangible Plant | | | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ 51 | \$ - | \$ - | \$ - | \$ 51 |
| 3 | | Electric Production Plant | | | | | |
| 4 | | Steam Production Plant | | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - | - |
| 6 | | Other Production Plant | | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | - | - | - | - | - |
| 8 | | Electric Transmission Plant | | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 337,243 | 6,248 | 6 | - | 343,485 |
| 10 | | Electric Distribution Plant | | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 1,173,067 | 47,534 | 7,892 | - | 1,212,710 |
| 12 | | Electric General Plant | | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 127,428 | 6,672 | 9,456 | - | 124,644 |
| 14 | | Total Electric Plant in Service | <u>\$ 1,637,789</u> | <u>\$ 60,455</u> | <u>\$ 17,354</u> | <u>\$ -</u> | <u>\$ 1,680,890</u> |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | AmerenIP | | | | Plant Balances as of December 31, 2007 (Q) |
|----------|--------------------|--|---|--|------------------------------------|----------------------------------|---|
| | | | Plant Balances as of December 31, 2006 (M) | Gross Additions During the Year (N) | Retirements During the Year (O) | Transfers During the Year (P) | |
| 1 | | Electric Intangible Plant | | | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ 32,987 | \$ (111) | \$ - | \$ - | \$ 32,876 |
| 3 | | Electric Production Plant | | | | | |
| 4 | | Steam Production Plant | | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - | - |
| 6 | | Other Production Plant | | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | 1,032 | - | - | - | 1,032 |
| 8 | | Electric Transmission Plant | | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 299,607 | 8,468 | 1,369 | - | 306,706 |
| 10 | | Electric Distribution Plant | | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 1,942,907 | 93,196 | 7,699 | - | 2,028,404 |
| 12 | | Electric General Plant | | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 246,495 | 9,125 | 9,525 | - | 246,095 |
| 14 | | Total Electric Plant in Service | <u>\$ 2,523,028</u> | <u>\$ 110,678</u> | <u>\$ 18,593</u> | <u>\$ -</u> | <u>\$ 2,615,113</u> |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | Ameren Illinois Total | | | | Plant Balances as of December 31, 2007 (V) |
|----------|--------------------|--|---|--|------------------------------------|----------------------------------|---|
| | | | Plant Balances as of December 31, 2006 (R) | Gross Additions During the Year (S) | Retirements During the Year (T) | Transfers During the Year (U) | |
| 1 | | Electric Intangible Plant | | | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ 33,038 | \$ (103) | \$ - | \$ - | \$ 32,935 |
| 3 | | Electric Production Plant | | | | | |
| 4 | | Steam Production Plant | | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - | - |
| 6 | | Other Production Plant | | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | 3,906 | - | - | (2,874) | 1,032 |
| 8 | | Electric Transmission Plant | | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 735,770 | 21,582 | 4,292 | - | 753,060 |
| 10 | | Electric Distribution Plant | | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 3,864,943 | 167,413 | 20,310 | - | 4,012,046 |
| 12 | | Electric General Plant | | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 422,217 | 21,237 | 25,574 | - | 417,880 |
| 14 | | Total Electric Plant in Service | <u>\$ 5,059,875</u> | <u>\$ 210,129</u> | <u>\$ 50,176</u> | <u>\$ (2,874)</u> | <u>\$ 5,216,954</u> |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | AmerenCILCO | | | | Plant Balances as of December 31, 2008 (AA) |
|----------|--------------------|--|---|--|------------------------------------|----------------------------------|--|
| | | | Plant Balances as of December 31, 2007 (W) | Gross Additions During the Year (X) | Retirements During the Year (Y) | Transfers During the Year (Z) | |
| 1 | | Electric Intangible Plant | | | | | |
| 2 | 301- 303 | Subtotal - Electric Intangible Plant | \$ 8 | \$ 19 | \$ - | \$ - | \$ 27 |
| 3 | | Electric Production Plant | | | | | |
| 4 | | Steam Production Plant | | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - | - |
| 6 | | Other Production Plant | | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | - | - | - | - | - |
| 8 | | Electric Transmission Plant | | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 102,869 | 2,917 | 1 | - | 105,784 |
| 10 | | Electric Distribution Plant | | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 770,933 | 38,563 | 12,956 | (1,192) | 795,347 |
| 12 | | Electric General Plant | | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 47,141 | 7,092 | 1,228 | (235) | 52,770 |
| 14 | | Total Electric Plant in Service | \$ 920,951 | \$ 48,590 | \$ 14,185 | \$ (1,427) | \$ 953,929 |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | AmerenCIPS | | | | Plant Balances as of December 31, 2008 (AF) |
|----------|--------------------|--|--|---|-------------------------------------|-----------------------------------|--|
| | | | Plant Balances as of December 31, 2007 (AB) | Gross Additions During the Year (AC) | Retirements During the Year (AD) | Transfers During the Year (AE) | |
| 1 | | Electric Intangible Plant | | | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ 51 | \$ - | \$ - | \$ - | \$ 51 |
| 3 | | Electric Production Plant | | | | | |
| 4 | | Steam Production Plant | | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - | - |
| 6 | | Other Production Plant | | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | - | - | - | - | - |
| 8 | | Electric Transmission Plant | | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 343,485 | 11,694 | 889 | (10) | 354,280 |
| 10 | | Electric Distribution Plant | | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 1,212,710 | 54,524 | 9,461 | (48) | 1,257,725 |
| 12 | | Electric General Plant | | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 124,644 | 10,751 | 5,112 | (40) | 130,243 |
| 14 | | Total Electric Plant in Service | <u>\$ 1,680,890</u> | <u>\$ 76,969</u> | <u>\$ 15,461</u> | <u>\$ (98)</u> | <u>\$ 1,742,299</u> |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | AmerenIP | | | | Plant Balances as of December 31, 2008 (AK) |
|----------|--------------------|--|--|---|-------------------------------------|-----------------------------------|--|
| | | | Plant Balances as of December 31, 2007 (AG) | Gross Additions During the Year (AH) | Retirements During the Year (AI) | Transfers During the Year (AJ) | |
| 1 | | Electric Intangible Plant | | | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ 32,876 | \$ - | \$ - | \$ - | \$ 32,876 |
| 3 | | Electric Production Plant | | | | | |
| 4 | | Steam Production Plant | | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - | - |
| 6 | | Other Production Plant | | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | 1,032 | - | 1,032 | - | - |
| 8 | | Electric Transmission Plant | | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 306,706 | 7,914 | 1,507 | (1,645) | 311,468 |
| 10 | | Electric Distribution Plant | | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 2,028,404 | 105,132 | 22,817 | 2,237 | 2,112,956 |
| 12 | | Electric General Plant | | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 246,095 | 19,044 | 7,103 | (300) | 257,736 |
| 14 | | Total Electric Plant in Service | <u>\$ 2,615,113</u> | <u>\$ 132,091</u> | <u>\$ 32,459</u> | <u>\$ 291</u> | <u>\$ 2,715,037</u> |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | Ameren Illinois Total | | | | Plant Balances as of December 31, 2008 (AP) |
|----------|--------------------|--|--|---|-------------------------------------|-----------------------------------|--|
| | | | Plant Balances as of December 31, 2007 (AL) | Gross Additions During the Year (AM) | Retirements During the Year (AN) | Transfers During the Year (AO) | |
| 1 | | Electric Intangible Plant | | | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ 32,935 | \$ 19 | \$ - | \$ - | \$ 32,954 |
| 3 | | Electric Production Plant | | | | | |
| 4 | | Steam Production Plant | | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - | - |
| 6 | | Other Production Plant | | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | 1,032 | - | 1,032 | - | - |
| 8 | | Electric Transmission Plant | | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 753,060 | 22,524 | 2,396 | (1,656) | 771,533 |
| 10 | | Electric Distribution Plant | | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 4,012,046 | 198,219 | 45,234 | 997 | 4,166,029 |
| 12 | | Electric General Plant | | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 417,880 | 36,888 | 13,443 | (576) | 440,750 |
| 14 | | Total Electric Plant in Service | <u>\$ 5,216,954</u> | <u>\$ 257,649</u> | <u>\$ 62,104</u> | <u>\$ (1,234)</u> | <u>\$ 5,411,265</u> |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | AmerenCILCO | | | | | Plant Balances as of December 31, 2009 (AV) |
|----------|--------------------|--|--|---|-------------------------------------|-------------------------------------|-----------------------------------|--|
| | | | Plant Balances as of December 31, 2008 (AQ) | Gross Additions During the Year (AR) | Retirements During the Year (AS) | Adjustments During the Year (AT) | Transfers During the Year (AU) | |
| 1 | | Electric Intangible Plant | | | | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ 27 | \$ - | \$ - | \$ - | \$ - | \$ 27 |
| 3 | | Electric Production Plant | | | | | | |
| 4 | | Steam Production Plant | | | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - | - | - |
| 6 | | Other Production Plant | | | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | - | - | - | - | - | - |
| 8 | | Electric Transmission Plant | | | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 105,784 | 4,560 | 1,178 | - | 225 | 109,392 |
| 10 | | Electric Distribution Plant | | | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 795,347 | 35,760 | 9,635 | - | 1,654 | 823,126 |
| 12 | | Electric General Plant | | | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 52,770 | 3,221 | 1,892 | - | 588 | 54,687 |
| 14 | | Total Electric Plant in Service | <u>\$ 953,929</u> | <u>\$ 43,542</u> | <u>\$ 12,705</u> | <u>\$ -</u> | <u>\$ 2,466</u> | <u>\$ 987,232</u> |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | AmerenCIPS | | | | Plant Balances as of December 31, 2009 (BB) |
|----------|--------------------|--|--|---|-------------------------------------|-----------------------------------|--|
| | | | Plant Balances as of December 31, 2008 (AW) | Gross Additions During the Year (AX) | Retirements During the Year (AY) | Transfers During the Year (AZ) | |
| 1 | | Electric Intangible Plant | | | | | |
| 2 | 301- 303 | Subtotal - Electric Intangible Plant | \$ 51 | \$ - | \$ - | \$ - | \$ 51 |
| 3 | | Electric Production Plant | | | | | |
| 4 | | Steam Production Plant | | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - | - |
| 6 | | Other Production Plant | | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | - | - | - | - | - |
| 8 | | Electric Transmission Plant | | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 354,280 | 5,622 | 737 | 10 | 359,175 |
| 10 | | Electric Distribution Plant | | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 1,257,725 | 76,062 | 11,673 | 1,026 | 1,323,140 |
| 12 | | Electric General Plant | | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 130,243 | 6,098 | 25,889 | 437 | 110,889 |
| 14 | | Total Electric Plant in Service | <u>\$ 1,742,299</u> | <u>\$ 87,782</u> | <u>\$ 38,299</u> | <u>\$ 1,473</u> | <u>\$ 1,793,255</u> |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | AmerenIP | | | | | Plant Balances as of December 31, 2009 (BH) |
|----------|--------------------|--|--|---|-------------------------------------|-------------------------------------|-----------------------------------|--|
| | | | Plant Balances as of December 31, 2008 (BC) | Gross Additions During the Year (BD) | Retirements During the Year (BE) | Adjustments During the Year (BF) | Transfers During the Year (BG) | |
| 1 | | Electric Intangible Plant | | | | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ 32,876 | \$ - | \$ - | \$ - | \$ - | \$ 32,876 |
| 3 | | Electric Production Plant | | | | | | |
| 4 | | Steam Production Plant | | | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - | - | - |
| 6 | | Other Production Plant | | | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | - | - | - | - | - | - |
| 8 | | Electric Transmission Plant | | | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 311,468 | 47,554 | 148 | - | 1,892 | 360,766 |
| 10 | | Electric Distribution Plant | | | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 2,112,956 | 117,309 | 9,222 | (735) | (1,770) | 2,218,538 |
| 12 | | Electric General Plant | | | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 257,736 | 17,129 | 43,579 | - | (3,059) | 228,227 |
| 14 | | Total Electric Plant in Service | <u>\$ 2,715,037</u> | <u>\$ 181,992</u> | <u>\$ 52,949</u> | <u>\$ (735)</u> | <u>\$ (2,937)</u> | <u>\$ 2,840,408</u> |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | Ameren Illinois Total | | | | | Plant Balances as of December 31, 2009 (BN) |
|----------|--------------------|--|--|---|-------------------------------------|-------------------------------------|-----------------------------------|--|
| | | | Plant Balances as of December 31, 2008 (BI) | Gross Additions During the Year (BJ) | Retirements During the Year (BK) | Adjustments During the Year (BL) | Transfers During the Year (BM) | |
| 1 | | Electric Intangible Plant | | | | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ 32,954 | \$ - | \$ - | \$ - | \$ - | \$ 32,954 |
| 3 | | Electric Production Plant | | | | | | |
| 4 | | Steam Production Plant | | | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - | - | - |
| 6 | | Other Production Plant | | | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | - | - | - | - | - | - |
| 8 | | Electric Transmission Plant | | | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 771,533 | 57,736 | 2,062 | - | 2,127 | 829,333 |
| 10 | | Electric Distribution Plant | | | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 4,166,029 | 229,131 | 30,530 | (735) | 911 | 4,364,805 |
| 12 | | Electric General Plant | | | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 440,750 | 26,448 | 71,360 | - | (2,034) | 393,803 |
| 14 | | Total Electric Plant in Service | <u>\$ 5,411,265</u> | <u>\$ 313,315</u> | <u>\$ 103,953</u> | <u>\$ (735)</u> | <u>\$ 1,003</u> | <u>\$ 5,620,895</u> |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | Ameren Illinois Total | | | | Plant Balances as of December 31, 2010 (BS) |
|----------|--------------------|--|--|---|-------------------------------------|-----------------------------------|--|
| | | | Plant Balances as of December 31, 2009 (BO) | Gross Additions During the Year (BP) | Retirements During the Year (BQ) | Transfers During the Year (BR) | |
| 1 | | Electric Intangible Plant | | | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ 32,954 | \$ 2,558 | \$ - | \$ - | \$ 35,512 |
| 3 | | Electric Production Plant | | | | | |
| 4 | | Steam Production Plant | | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - | - |
| 6 | | Other Production Plant | | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | - | - | - | - | - |
| 8 | | Electric Transmission Plant | | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 829,333 | 33,354 | 2,022 | 571 | 861,236 |
| 10 | | Electric Distribution Plant | | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 4,364,805 | 162,402 | 28,015 | (65) | 4,499,126 |
| 12 | | Electric General Plant | | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 393,803 | 9,067 | 16,594 | (905) | 385,371 |
| 14 | | Total Electric Plant in Service | <u>\$ 5,620,895</u> | <u>\$ 207,381</u> | <u>\$ 46,630</u> | <u>\$ (400)</u> | <u>\$ 5,781,246</u> |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Transfers - Explanation
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | AmerenCILCO | | AmerenCIPS | |
|----------|--------------------|--|-----------------------|---------------------------------|-----------------------|---------------------------------|
| | | | 2007 Transfers (C) | Explanation of Transfers (D) | 2007 Transfers (E) | Explanation of Transfers (F) |
| 1 | | Electric Intangible Plant | | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ - | | \$ - | |
| 3 | | Electric Production Plant | | | | |
| 4 | | Electric Steam Production Plant | | | | |
| 5 | 310-317 | Subtotal - Electric Steam Production Plant | - | | - | |
| 6 | | Other Electric Production Plant | | | | |
| 7 | 340-346 | Subtotal - Other Electric Production Plant | (2,874) | Common plant asset transfer | - | |
| 8 | | Electric Transmission Plant | | | | |
| 9 | 353 | Station Equipment | - | | - | |
| 10 | | All other electric transmission accounts excl. 353 | - | | - | |
| 11 | 350-359 | Subtotal - Electric Transmission Plant | - | | - | |
| 12 | | Electric Distribution Plant | | | | |
| 13 | 360-374 | Subtotal - Electric Distribution Plant | - | | - | |
| 14 | | Electric General Plant | | | | |
| 15 | 389-399 | Subtotal - Electric General Plant | - | | - | |
| 16 | | Total Electric Plant in Service | \$ (2,874) | | \$ - | |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Transfers - Explanation
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | AmerenIP | | Ameren Illinois Total |
|----------|--------------------|--|-----------------------|---------------------------------|-----------------------|
| | | | 2007 Transfers (G) | Explanation of Transfers (H) | 2007 Transfers (I) |
| 1 | | Electric Intangible Plant | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ - | | \$ - |
| 3 | | Electric Production Plant | | | |
| 4 | | Electric Steam Production Plant | | | |
| 5 | 310-317 | Subtotal -Electric Steam Production Plant | - | | - |
| 6 | | Other Electric Production Plant | | | |
| 7 | 340-346 | Subtotal - Other Electric Production Plant | - | | (2,874) |
| 8 | | Electric Transmission Plant | | | |
| 9 | 353 | Station Equipment | - | | - |
| 10 | | All other electric transmission accounts excl. 353 | - | | - |
| 11 | 350-359 | Subtotal - Electric Transmission Plant | - | | - |
| 12 | | Electric Distribution Plant | | | |
| 13 | 360-374 | Subtotal - Electric Distribution Plant | - | | - |
| 14 | | Electric General Plant | | | |
| 15 | 389-399 | Subtotal - Electric General Plant | - | | - |
| 16 | | Total Electric Plant in Service | \$ - | | \$ (2,874) |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Transfers - Explanation
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | AmerenCILCO | | AmerenCIPS | |
|----------|--------------------|--|-----------------------|---------------------------------|-----------------------|---------------------------------|
| | | | 2008 Transfers (J) | Explanation of Transfers (K) | 2008 Transfers (L) | Explanation of Transfers (M) |
| 1 | | Electric Intangible Plant | | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ - | | \$ - | |
| 3 | | Electric Production Plant | | | | |
| 4 | | Electric Steam Production Plant | | | | |
| 5 | 310-317 | Subtotal - Electric Steam Production Plant | - | | - | |
| 6 | | Other Electric Production Plant | | | | |
| 7 | 340-346 | Subtotal - Other Electric Production Plant | - | | - | |
| 8 | | Electric Transmission Plant | | | | |
| 9 | 353 | Station Equipment | - | | (10) | Asset transferred to UEC |
| 10 | | All other electric transmission accounts excl. 353 | - | | - | |
| 11 | 350-359 | Subtotal - Electric Transmission Plant | - | | (10) | |
| 12 | | Electric Distribution Plant | | | | |
| 13 | 360-374 | Subtotal - Electric Distribution Plant | (1,192) | Common plant asset transfer | (48) | Common plant asset transfer |
| 14 | | Electric General Plant | | | | |
| 15 | 389-399 | Subtotal - Electric General Plant | (235) | Common plant asset transfer | (40) | Common plant asset transfer |
| 16 | | Total Electric Plant in Service | \$ (1,427) | | \$ (98) | |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Transfers - Explanation
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | AmerenIP | | Ameren Illinois Total |
|----------|--------------------|--|-----------------------|---------------------------------|-----------------------|
| | | | 2008 Transfers (N) | Explanation of Transfers (O) | 2008 Transfers (P) |
| 1 | | Electric Intangible Plant | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ - | | \$ - |
| 3 | | Electric Production Plant | | | |
| 4 | | Electric Steam Production Plant | | | |
| 5 | 310-317 | Subtotal -Electric Steam Production Plant | - | | - |
| 6 | | Other Electric Production Plant | | | |
| 7 | 340-346 | Subtotal - Other Electric Production Plant | - | | - |
| 8 | | Electric Transmission Plant | | | |
| 9 | 353 | Station Equipment | (1,429) | Common plant asset transfer | (1,439) |
| 10 | | All other electric transmission accounts excl. 353 | (216) | Common plant asset transfer | (216) |
| 11 | 350-359 | Subtotal - Electric Transmission Plant | (1,645) | | (1,656) |
| 12 | | Electric Distribution Plant | | | |
| 13 | 360-374 | Subtotal - Electric Distribution Plant | 2,237 | Common plant asset transfer | 997 |
| 14 | | Electric General Plant | | | |
| 15 | 389-399 | Subtotal - Electric General Plant | (300) | Common plant asset transfer | (576) |
| 16 | | Total Electric Plant in Service | \$ 291 | | \$ (1,234) |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Transfers - Explanation
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | AmerenCILCO | | AmerenCIPS | |
|----------|--------------------|--|-----------------------|---------------------------------|-----------------------|---------------------------------|
| | | | 2009 Transfers (Q) | Explanation of Transfers (R) | 2009 Transfers (S) | Explanation of Transfers (T) |
| 1 | | Electric Intangible Plant | | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ - | | \$ - | |
| 3 | | Electric Production Plant | | | | |
| 4 | | Electric Steam Production Plant | | | | |
| 5 | 310-317 | Subtotal - Electric Steam Production Plant | - | | - | |
| 6 | | Other Electric Production Plant | | | | |
| 7 | 340-346 | Subtotal - Other Electric Production Plant | - | | - | |
| 8 | | Electric Transmission Plant | | | | |
| 9 | 353 | Station Equipment | (100) | Common plant asset transfer | (738) | Common plant asset transfer |
| 10 | | All other electric transmission accounts excl. 353 | 324 | Common plant asset transfer | 748 | Common plant asset transfer |
| 11 | 350-359 | Subtotal - Electric Transmission Plant | 225 | | 10 | |
| 12 | | Electric Distribution Plant | | | | |
| 13 | 360-374 | Subtotal - Electric Distribution Plant | 1,654 | Common plant asset transfer | 1,026 | Common plant asset transfer |
| 14 | | Electric General Plant | | | | |
| 15 | 389-399 | Subtotal - Electric General Plant | 588 | Common plant asset transfer | 437 | Common plant asset transfer |
| 16 | | Total Electric Plant in Service | \$ 2,466 | | \$ 1,473 | |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Transfers - Explanation
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | AmerenIP | | Ameren Illinois Total |
|----------|--------------------|--|-----------------------|---------------------------------|-----------------------|
| | | | 2009 Transfers (U) | Explanation of Transfers (V) | 2009 Transfers (W) |
| 1 | | Electric Intangible Plant | | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ - | | \$ - |
| 3 | | Electric Production Plant | | | |
| 4 | | Electric Steam Production Plant | | | |
| 5 | 310-317 | Subtotal -Electric Steam Production Plant | - | | - |
| 6 | | Other Electric Production Plant | | | |
| 7 | 340-346 | Subtotal - Other Electric Production Plant | - | | - |
| 8 | | Electric Transmission Plant | | | |
| 9 | 353 | Station Equipment | 1,887 | ITC to IPC transfer | 1,050 |
| 10 | | All other electric transmission accounts excl. 353 | 4 | Common plant asset transfer | 1,077 |
| 11 | 350-359 | Subtotal - Electric Transmission Plant | 1,892 | | 2,127 |
| 12 | | Electric Distribution Plant | | | |
| 13 | 360-374 | Subtotal - Electric Distribution Plant | (1,770) | Common plant asset transfer | 911 |
| 14 | | Electric General Plant | | | |
| 15 | 389-399 | Subtotal - Electric General Plant | (3,059) | Common plant asset transfer | (2,034) |
| 16 | | Total Electric Plant in Service | \$ (2,937) | | \$ 1,003 |

Ameren Illinois Electric
Workpaper Supporting Electric Plant Transfers - Explanation
As Of December 31,
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | Ameren Illinois Total | |
|----------|--------------------|--|-----------------------|---------------------------------|
| | | | 2010 Transfers (X) | Explanation of Transfers (Y) |
| 1 | | Electric Intangible Plant | | |
| 2 | 301-303 | Subtotal - Electric Intangible Plant | \$ - | |
| 3 | | Electric Production Plant | | |
| 4 | | Electric Steam Production Plant | | |
| 5 | 310-317 | Subtotal -Electric Steam Production Plant | - | |
| 6 | | Other Electric Production Plant | | |
| 7 | 340-346 | Subtotal - Other Electric Production Plant | - | |
| 8 | | Electric Transmission Plant | | |
| 9 | 353 | Station Equipment | 571 | Common plant asset transfer |
| 10 | | All other electric transmission accounts excl. 353 | - | |
| 11 | 350-359 | Subtotal - Electric Transmission Plant | 571 | |
| 12 | | Electric Distribution Plant | | |
| 13 | 360-374 | Subtotal - Electric Distribution Plant | (65) | Common plant asset transfer |
| 14 | | Electric General Plant | | |
| 15 | 389-399 | Subtotal - Electric General Plant | (905) | Common plant asset transfer |
| 16 | | Total Electric Plant in Service | \$ (400) | |

Ameren Illinois Electric
Property Merged or Acquired from Other Utilities
As of December 31, 2010
(\$000s)

| Line No. | Account No. (A) | Title of Plant Function (B) | AmerenCILCO Plant Balances as of September 30, 2010 (C) | AmerenCIPS Plant Balances as of September 30, 2010 (D) | AmerenIP Plant Balances as of September 30, 2010 (E) | Total (F) |
|----------|--------------------|--|--|---|---|---------------------|
| 1 | | Electric Intangible Plant | | | | |
| 2 | 301- 303 | Subtotal - Electric Intangible Plant | \$ 510 | \$ 453 | \$ 33,621 | \$ 34,583 |
| 3 | | Electric Production Plant | | | | |
| 4 | | Steam Production Plant | | | | |
| 5 | 310-317 | Subtotal - Steam Production Plant | - | - | - | - |
| 6 | | Other Production Plant | | | | |
| 7 | 340-346 | Subtotal - Other Production Plant | - | - | - | - |
| 8 | | Electric Transmission Plant | | | | |
| 9 | 350-359 | Subtotal - Electric Transmission Plant | 109,186 | 359,691 | 368,938 | 837,815 |
| 10 | | Electric Distribution Plant | | | | |
| 11 | 360-374 | Subtotal - Electric Distribution Plant | 837,265 | 1,351,496 | 2,279,504 | 4,468,265 |
| 12 | | Electric General Plant | | | | |
| 13 | 389-399 | Subtotal - Electric General Plant | 54,954 | 107,753 | 219,488 | 382,194 |
| 14 | | Total Electric Plant in Service | <u>\$ 1,001,914</u> | <u>\$ 1,819,393</u> | <u>\$ 2,901,550</u> | <u>\$ 5,722,857</u> |
| | | | WPB - 5a | WPB - 5a | WPB - 5a | |

NOTES

- b)1) Account number, group of function is provided above
- b)2) Description of property is provided above
- b)3) Acquisition cost is \$0
- b)4) Cost basis is original cost
- b)5) Acquisition adjustment is \$0
- b)6) Commission approval date: In March 2010, the Ameren Illinois Utilities provided Notice to the Illinois Commerce Commission that AmerenCILCO and AmerenIP would merge into AmerenCIPS and AmerenCIPS would be renamed Ameren Illinois Company. No Commission approval was required.
- b)7) Docket number of order approving the transaction: N/A - See b)6) above
- b)8) Date of acquisition: October 1, 2010
- b)9) Explanation of accounting treatment: The accounting treatment reflects a combination of accounting and financial data for the utilities formerly known as AmerenCILCO, AmerenCIPS, and AmerenIP into one utility known as AmerenIllinois Company.

Ameren Illinois Electric
Depreciation Reserve
As of December 31,
(\$000s)

| Line No. | Description (A) | Account No. (B) | 2006 (C) | 2007 (D) | 2008 (E) | 2009 (F) | 2010 (G) |
|----------|---|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 1 | Beginning Balance | | \$ 2,140,833 | \$ 2,221,938 | \$ 2,311,675 | \$ 2,395,796 | \$ 2,450,844 |
| 2 | Depreciation Expense | 403 | 138,875 | 143,857 | 151,183 | 168,363 | 171,391 |
| 3 | Depreciation Expense for Asset Retirement Costs | | - | - | - | - | - |
| 4 | Transportation Expenses - Clearing | | 5,069 | 4,967 | 5,049 | 5,190 | 4,937 |
| 5 | Other Clearing Accounts | | 246 | 338 | 310 | 235 | 403 |
| 6 | Other Accounts | [1] | 2,061 | 1,810 | 3,111 | 2,966 | 2,121 |
| 7 | Retirements | | (41,100) | (50,176) | (62,104) | (103,864) | (46,611) |
| 8 | Cost of Removal | | (24,540) | (15,042) | (18,329) | (21,456) | (12,911) |
| 9 | Salvage | | 4,974 | 3,443 | 4,667 | 4,035 | 3,133 |
| 10 | Other/Net Credit | [2] | (4,479) | 541 | 234 | (421) | (207) |
| 12 | Ending Balance | [3] | <u>\$ 2,221,938</u> | <u>\$ 2,311,675</u> | <u>\$ 2,395,796</u> | <u>\$ 2,450,844</u> | <u>\$ 2,573,099</u> |

NOTES

[1] Other accounts show depreciation amounts apportioned from electric.

[2] Other includes damage credits, customer relocation credits, reimbursements for temporary connections, and electric plant transfers

[3] Excludes Intangible Plant.

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve
As Of December 31,
(\$000s)

| Line No. | Description (A) | Account No. (B) | 2006 | | | Ameren Illinois Total (F) |
|----------|---|--------------------|--------------------|-------------------|-------------------|------------------------------|
| | | | AmerenCILCO (C) | AmerenCIPS (D) | AmerenIP (E) | |
| 1 | Beginning Balance | | \$ 494,913 | \$ 823,060 | \$ 822,860 | \$ 2,140,833 |
| 2 | Depreciation Expense | 403 | 31,515 | 54,790 | 52,570 | 138,875 |
| 3 | Depreciation Expense for Asset Retirement Costs | | - | - | - | - |
| 4 | Transportation Expenses - Clearing | | 1,467 | 3,090 | 512 | 5,069 |
| 5 | Other Clearing Accounts | | - | 246 | - | 246 |
| 6 | Other Accounts [1] | | 674 | 437 | 950 | 2,061 |
| 7 | Retirements | | (5,764) | (13,436) | (21,900) | (41,100) |
| 8 | Cost of Removal | | (2,765) | (6,485) | (15,291) | (24,540) |
| 9 | Salvage | | 1,537 | 971 | 2,467 | 4,974 |
| 10 | Other/Net Credit [2] | | (4,688) | (19) | 227 | (4,479) |
| 11 | Ending Balance [3] | | <u>\$ 516,889</u> | <u>\$ 862,655</u> | <u>\$ 842,394</u> | <u>\$ 2,221,938</u> |

NOTES

- [1] Other accounts show depreciation amounts apportioned from electric.
[2] Other includes damage credits, customer relocation credits, reimbursements for temporary connections, and electric plant transfers.
[3] Excludes Intangible Plant.

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve
As Of December 31,
(\$000s)

| Line No. | Description (A) | Account No. (B) | 2007 | | | Ameren Illinois Total (J) |
|----------|---|--------------------|--------------------|-------------------|-------------------|------------------------------|
| | | | AmerenCILCO (G) | AmerenCIPS (H) | AmerenIP (I) | |
| 1 | Beginning Balance | | \$ 516,889 | \$ 862,655 | \$ 842,394 | \$ 2,221,938 |
| 2 | Depreciation Expense | 403 | 31,845 | 56,720 | 55,291 | 143,857 |
| 3 | Depreciation Expense for Asset Retirement Costs | | - | - | - | - |
| 4 | Transportation Expenses - Clearing | | 1,365 | 3,089 | 513 | 4,967 |
| 5 | Other Clearing Accounts | | 124 | 214 | - | 338 |
| 6 | Other Accounts [1] | | 457 | 381 | 972 | 1,810 |
| 7 | Retirements | | (14,230) | (17,354) | (18,593) | (50,176) |
| 8 | Cost of Removal | | (1,933) | (5,066) | (8,043) | (15,042) |
| 9 | Salvage | | 483 | 843 | 2,117 | 3,443 |
| 10 | Other/Net Credit [2] | | (237) | 657 | 121 | 541 |
| 11 | Ending Balance [3] | | <u>\$ 534,766</u> | <u>\$ 902,138</u> | <u>\$ 874,771</u> | <u>\$ 2,311,675</u> |

NOTES

- [1] Other accounts show depreciation amounts apportioned from electric.
[2] Other includes damage credits, customer relocation credits, reimbursements for temporary connections, and electric plant transfers.
[3] Excludes Intangible Plant.

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve
As Of December 31,
(\$000s)

| Line No. | Description (A) | Account No. (B) | 2008 | | | Ameren Illinois Total (N) |
|----------|---|--------------------|--------------------|-------------------|-------------------|------------------------------|
| | | | AmerenCILCO (K) | AmerenCIPS (L) | AmerenIP (M) | |
| 1 | Beginning Balance | | \$ 534,766 | \$ 902,138 | \$ 874,771 | \$ 2,311,675 |
| 2 | Depreciation Expense | 403 | 30,536 | 58,412 | 62,235 | 151,183 |
| 3 | Depreciation Expense for Asset Retirement Costs | | - | - | - | - |
| 4 | Transportation Expenses - Clearing | | 1,275 | 2,730 | 1,044 | 5,049 |
| 5 | Other Clearing Accounts | | 146 | 164 | - | 310 |
| 6 | Other Accounts [1] | | 280 | 626 | 2,205 | 3,111 |
| 7 | Retirements | | (14,185) | (15,461) | (32,459) | (62,104) |
| 8 | Cost of Removal | | (2,427) | (7,283) | (8,618) | (18,329) |
| 9 | Salvage | | 211 | 2,589 | 1,867 | 4,667 |
| 10 | Other/Net Credit [2] | | (409) | (43) | 686 | 234 |
| 11 | Ending Balance [3] | | <u>\$ 550,193</u> | <u>\$ 943,872</u> | <u>\$ 901,731</u> | <u>\$ 2,395,796</u> |

NOTES

- [1] Other accounts show depreciation amounts apportioned from electric.
[2] Other includes damage credits, customer relocation credits, reimbursements for temporary connections, and electric plant transfers.
[3] Excludes Intangible Plant.

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve
As Of December 31,
(\$000s)

| Line No. | Description (A) | Account No. (B) | 2009 | | | Ameren Illinois Total (R) |
|----------|---|--------------------|--------------------|-------------------|-------------------|------------------------------|
| | | | AmerenCILCO (O) | AmerenCIPS (P) | AmerenIP (Q) | |
| 1 | Beginning Balance | | \$ 550,193 | \$ 943,872 | \$ 901,731 | \$ 2,395,796 |
| 2 | Depreciation Expense | 403 | 23,891 | 61,206 | 83,266 | 168,363 |
| 3 | Depreciation Expense for Asset Retirement Costs | | - | - | - | - |
| 4 | Transportation Expenses - Clearing | | 1,096 | 1,306 | 2,787 | 5,190 |
| 5 | Other Clearing Accounts | | 139 | 96 | - | 235 |
| 6 | Other Accounts [1] | | 275 | 596 | 2,095 | 2,966 |
| 7 | Retirements | | (12,651) | (38,264) | (52,949) | (103,864) |
| 8 | Cost of Removal | | (2,428) | (10,914) | (8,114) | (21,456) |
| 9 | Salvage | | 740 | 1,397 | 1,898 | 4,035 |
| 10 | Other/Net Credit [2] | | 305 | (425) | (301) | (421) |
| 11 | Ending Balance [3] | | <u>\$ 561,560</u> | <u>\$ 958,871</u> | <u>\$ 930,413</u> | <u>\$ 2,450,844</u> |

NOTES

- [1] Other accounts show depreciation amounts apportioned from electric.
[2] Other includes damage credits, customer relocation credits, reimbursements for temporary connections, and electric plant transfers.
[3] Excludes Intangible Plant.

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve
As Of December 31,
(\$000s)

| Line No. | Description (A) | Account No. (B) | 2010 |
|----------|---|--------------------|------------------------------|
| | | | Ameren Illinois Total (S) |
| 1 | Beginning Balance | | \$ 2,450,844 |
| 2 | Depreciation Expense | 403 | 171,391 |
| 3 | Depreciation Expense for Asset Retirement Costs | | - |
| 4 | Transportation Expenses - Clearing | | 4,937 |
| 5 | Other Clearing Accounts | | 403 |
| 6 | Other Accounts [1] | | 2,121 |
| 7 | Retirements | | (46,611) |
| 8 | Cost of Removal | | (12,911) |
| 9 | Salvage | | 3,133 |
| 10 | Other/Net Credit [2] | | (207) |
| 11 | Ending Balance [3] | | <u>\$ 2,573,099</u> |

NOTES

- [1] Other accounts show depreciation amounts apportioned from electric.
[2] Other includes damage credits, customer relocation credits, reimbursements for temporary connections, and electric plant transfers.
[3] Excludes Intangible Plant.

Ameren Illinois Electric
Depreciation Reserve: Reserve by Functional Grouping
As Of December 31,
(\$000s)

| Line No. | Description (A) | 2007 (B) | 2008 (C) | 2009 (D) | 2010 (E) |
|----------|----------------------|---------------------|---------------------|---------------------|---------------------|
| 1 | Steam Production | \$ - | \$ - | \$ - | \$ - |
| 2 | Nuclear Production | - | - | - | - |
| | Hydraulic Production | | | | |
| 3 | Conventional | - | - | - | - |
| 4 | Pumped Storage | - | - | - | - |
| 5 | Other Production | 287 | (1) | - | - |
| 6 | Transmission | 358,985 | 372,502 | 384,648 | 399,444 |
| 7 | Distribution | 1,889,900 | 1,837,150 | 1,936,378 | 2,042,488 |
| 8 | General Plant | 62,502 | 186,144 | 129,818 | 131,167 |
| 9 | Total | <u>\$ 2,311,675</u> | <u>\$ 2,395,796</u> | <u>\$ 2,450,844</u> | <u>\$ 2,573,099</u> |

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve: Reserve by Functional Grouping
As Of December 31,
(\$000s)

| 2007 | | | | | |
|----------|----------------------|--------------------|-------------------|-------------------|------------------------------|
| Line No. | Description (A) | AmerenCILCO (B) | AmerenCIPS (C) | AmerenIP (D) | Ameren Illinois Total (E) |
| 1 | Steam Production | \$ - | \$ - | \$ - | \$ - |
| 2 | Nuclear Production | - | - | - | - |
| | Hydraulic Production | | | | |
| 3 | Conventional | - | - | - | - |
| 4 | Pumped Storage | - | - | - | - |
| 5 | Other Production | 2 | - | 284 | 287 |
| 6 | Transmission | 58,743 | 153,482 | 146,760 | 358,985 |
| 7 | Distribution | 449,279 | 688,779 | 751,842 | 1,889,900 |
| 8 | General Plant | 26,742 | 59,877 | (24,116) | 62,502 |
| 9 | Total | <u>\$ 534,766</u> | <u>\$ 902,138</u> | <u>\$ 874,771</u> | <u>\$ 2,311,675</u> |

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve: Reserve by Functional Grouping
As Of December 31,
(\$000s)

| | | 2008 | | | |
|-------------|----------------------|--------------------|-------------------|-------------------|---------------------------------|
| Line No. | Description (A) | AmerenCILCO (F) | AmerenCIPS (G) | AmerenIP (H) | Ameren Illinois Total (I) |
| 1 | Steam Production | \$ - | \$ - | \$ - | \$ - |
| 2 | Nuclear Production | - | - | - | - |
| | Hydraulic Production | | | | |
| 3 | Conventional | - | - | - | - |
| 4 | Pumped Storage | - | - | - | - |
| 5 | Other Production | - | - | (1) | (1) |
| 6 | Transmission | 61,014 | 161,754 | 149,734 | 372,502 |
| 7 | Distribution | 460,998 | 721,282 | 654,870 | 1,837,150 |
| 8 | General Plant | 28,180 | 60,836 | 97,128 | 186,144 |
| 9 | Total | <u>\$ 550,193</u> | <u>\$ 943,872</u> | <u>\$ 901,731</u> | <u>\$ 2,395,796</u> |

Ameren Illinois Electric
Workpaper Supporting Depreciation Reserve: Reserve by Functional Grouping
As Of December 31,
(\$000s)

| Line No. | Description (A) | 2009 | | | 2010 |
|----------|----------------------|--------------------|-------------------|-------------------|------------------------------|
| | | AmerenCILCO (J) | AmerenCIPS (K) | AmerenIP (L) | Ameren Illinois Total (M) |
| 1 | Steam Production | \$ - | \$ - | \$ - | \$ - |
| 2 | Nuclear Production | - | - | - | - |
| | Hydraulic Production | | | | |
| 3 | Conventional | - | - | - | - |
| 4 | Pumped Storage | - | - | - | - |
| 5 | Other Production | - | - | - | - |
| 6 | Transmission | 61,670 | 167,042 | 155,936 | 384,648 |
| 7 | Distribution | 478,157 | 751,300 | 706,921 | 1,936,378 |
| 8 | General Plant | 21,732 | 40,530 | 67,556 | 129,818 |
| 9 | Total | <u>\$ 561,560</u> | <u>\$ 958,871</u> | <u>\$ 930,413</u> | <u>\$ 2,450,844</u> |

Ameren Illinois Electric
Construction Work in Progress
 As Of December 31, 2010
 (\$000s)

| Line No. | Description (A) | Jurisdictional CWIP Balance (B) |
|-------------|--|---------------------------------------|
| 1 | Actual Balance of Construction Work in Progress (CWIP) | |
| 2 | Not Subject to AFUDC | \$ 549 [1] |

NOTES

[1] There were no construction projects that exceeded 5% of the total CWIP balance at December 31, 2010. See WPB-7 for a listing of projects.

Ameren Illinois Electric
Workpaper Supporting Construction Work in Progress
 As of December 31, 2010

| Line No. | Project (A) | Description (B) | CWIP Amount as of 12/31/2010 (C) |
|-------------|---|-------------------------------------|--|
| 1 | 26805 | Critical Infst Protect-AIC Servers | \$ 10,937 |
| 2 | 26615 | Purch diesel generator | 92,099 |
| 3 | 26867 | Calibration System - AIC Meter Shop | 138,815 |
| 4 | 28082 | AIC Hardware - Hand Held Barcoding | 149,116 |
| 5 | 25868 | ED SUBST HANDHELD READERS - AIC | 157,717 |
| 6 | Total CWIP at 12/31/2010 Not Subject to AFUDC | | 548,683 |
| 7 | Total CWIP Balance as of 12/31/2010 | | 31,416,122 |
| 8 | 5% Threshold for Schedule B-7.1 | | <u><u>\$ 1,570,806</u></u> |

Ameren Illinois Electric
Allowance for Funds Used During Construction

| Line No. | Month/Year (A) | Total CWIP Balance (B) | CWIP Balance Accruing AFUDC (C) | CWIP Balance NOT Accruing AFUDC (D) | AFUDC Debt Accrual Rate (E) | AFUDC Equity Accrual Rate (F) | AFUDC Debt Generated [1] (G) | AFUDC Equity Generated [1] (H) |
|----------|-------------------|---------------------------|------------------------------------|--|--------------------------------|----------------------------------|---------------------------------|-----------------------------------|
| 1 | 2007 | \$ 64,716,837 | \$ 52,282,400 | \$ 12,434,437 [2] | | | \$ 2,765,436 | \$ 306,931 |
| 2 | 2008 | \$ 68,065,338 | \$ 57,361,183 | \$ 10,704,155 | | | \$ 1,525,557 | \$ 273,280 |
| 3 | 2009 | \$ 40,416,047 | \$ 41,261,213 | \$ (845,166) | | | \$ 1,540,698 | \$ 2,376,980 |
| 4 | January | \$ 38,896,323 | \$ 30,543,205 | \$ 8,353,118 | 0.2147% | 0.5184% | \$ 65,584 | \$ 158,334 |
| 5 | February | 37,807,232 | 25,399,908 | 12,108,606 | 0.2683% | 0.5082% | 68,157 | 129,091 |
| 6 | March | 37,807,232 | 28,345,529 | 9,461,703 | 0.2682% | 0.5080% | 76,033 | 143,998 |
| 7 | April | 38,875,276 | 26,635,850 | 12,239,426 | 0.2635% | 0.5116% | 70,179 | 136,266 |
| 8 | May | 39,681,910 | 27,918,011 | 11,763,899 | 0.2632% | 0.4865% | 73,481 | 135,834 |
| 9 | June | 34,039,501 | 26,472,920 | 7,566,581 | 0.2594% | 0.4891% | 68,680 | 129,478 |
| 10 | July | 36,272,122 | 23,306,079 | 12,966,043 | 0.2478% | 0.5023% | 57,763 | 117,077 |
| 11 | August | 35,975,547 | 26,246,811 | 9,728,736 | 0.2451% | 0.5056% | 64,325 | 132,706 |
| 12 | September | 39,639,508 | 27,673,306 | 11,966,202 | 0.2456% | 0.5029% | 67,966 | 139,158 |
| 13 | October | 43,867,921 | 30,545,592 | 13,322,329 | 0.2405% | 0.5046% | 73,460 | 154,124 |
| 14 | November | 41,564,222 | 33,997,395 | 7,566,827 | 0.2567% | 0.4830% | 87,256 | 164,210 |
| 15 | December | 31,416,122 | 33,878,990 | (2,462,868) | 0.2611% | 0.4828% | 88,465 | 163,566 |
| 16 | 2010 | \$ 31,416,122 | \$ 33,878,990 | \$ (2,462,868) | 3.0342% | 6.0031% | \$ 861,349 | \$ 1,703,841 |

NOTES

[1] Work Orders with In Services dates same month receive half month AFUDC.

[2] The balances are as of December

Ameren Illinois Electric
Allowance for Funds Used During Construction

| Line No. | Month/Year (A) | Total AFUDC Generated (I) | AFUDC Adjustments [3] (J) | Total AFUDC Booked to PF 419102, 419105, & 432002 (K) | AFUDC Transferred to Plant In Service (L) |
|----------|-------------------|------------------------------|------------------------------|--|--|
| 1 | 2007 | \$ 3,072,367 | \$ (1,445,278) | \$ 1,627,089 | \$ (944,820) |
| 2 | 2008 | \$ 1,798,837 | \$ (371,240) | \$ 1,427,597 | \$ (751,297) |
| 3 | 2009 | \$ 3,917,678 | \$ (435,872) | \$ 3,481,806 | \$ (1,098,097) |
| 4 | January | \$ 223,918 | \$ (26,251) | \$ 197,667 | \$ (274,955) |
| 5 | February | 197,248 | (120,466) | 76,783 | (62,953) |
| 6 | March | 220,031 | (18,318) | 201,713 | (97,967) |
| 7 | April | 206,445 | (26,812) | 179,633 | (182,396) |
| 8 | May | 209,314 | (52,402) | 156,912 | (70,949) |
| 9 | June | 198,158 | (23,328) | 174,829 | (297,409) |
| 10 | July | 174,840 | (2,074) | 172,766 | (31,576) |
| 11 | August | 197,031 | (6,400) | 190,631 | (122,021) |
| 12 | September | 207,123 | (95,229) | 111,894 | (126,567) |
| 13 | October | 227,584 | (1,308) | 226,276 | (41,613) |
| 14 | November | 251,465 | (7,505) | 243,960 | (59,856) |
| 15 | December | 252,031 | (25,542) | 226,489 | (826,772) |
| 16 | 2010 | \$ 2,565,190 | \$ (405,636) | \$ 2,159,554 | \$ (2,195,034) |

NOTES

[3] Includes AFUDC reversal - Prior month In Service date entered will reverse AFUDC calculated after the In Service date.

Ameren Illinois Electric
Workpaper Supporting Allowance for Funds Used During Construction

| Line No. | Month/Year (A) | Total CWIP Balance (B) | CWIP Balance Accruing AFUDC (C) | CWIP Balance NOT Accruing AFUDC (D) | AFUDC Debt Accrual Rate (E) | AFUDC Equity Accrual Rate (F) | AFUDC Debt Generated [1] (G) | AFUDC Equity Generated [1] (H) |
|----------|-----------------------|---------------------------|------------------------------------|--|--------------------------------|----------------------------------|---------------------------------|-----------------------------------|
| 1 | 2007 | | | | | | | |
| 2 | AmerenCILCO | \$ 16,133,461 | \$ 13,648,571 | \$ 2,484,890 [2] | 5.4125% | 1.2525% | \$ 790,298 | \$ 151,440 |
| 3 | AmerenCIPS | 12,863,523 | 7,340,364 | 5,523,159 [2] | 5.9892% | 0.4250% | 410,259 | 26,842 |
| 4 | AmerenIP | 35,719,853 | 31,293,465 | 4,426,388 [2] | 5.9667% | 0.4717% | 1,564,880 | 128,650 |
| 5 | Ameren Illinois Total | <u>\$ 64,716,837</u> | <u>\$ 52,282,400</u> | <u>\$ 12,434,437</u> [2] | | | <u>\$ 2,765,436</u> | <u>\$ 306,931</u> |
| 6 | 2008 | | | | | | | |
| 7 | AmerenCILCO | \$ 10,914,368 | \$ 6,406,397 | \$ 4,507,971 [2] | 2.8508% | 0.0000% | \$ 217,088 | \$ - |
| 8 | AmerenCIPS | 9,965,792 | 11,063,842 | (1,098,050) [2] | 2.8508% | 0.0000% | 228,926 | - |
| 9 | AmerenIP | 47,185,178 | 39,890,944 | 7,294,234 [2] | 3.5025% | 0.7900% | 1,079,543 | 273,280 |
| 10 | Ameren Illinois Total | <u>\$ 68,065,338</u> | <u>\$ 57,361,183</u> | <u>\$ 10,704,155</u> [2] | | | <u>\$ 1,525,557</u> | <u>\$ 273,280</u> |
| 11 | 2009 | | | | | | | |
| 12 | AmerenCILCO | \$ 4,510,341 | \$ 4,191,559 | \$ 318,782 [2] | 1.4608% | 8.5292% | \$ 41,027 | \$ 236,236 |
| 13 | AmerenCIPS | 8,770,191 | 8,348,447 | 421,744 [2] | 1.9417% | 3.6358% | \$ 156,217 | 294,105 |
| 14 | AmerenIP | 27,135,515 | 28,721,207 | (1,585,692) [2] | 3.8292% | 5.4508% | \$ 1,343,454 | 1,846,639 |
| 15 | Ameren Illinois Total | <u>\$ 40,416,047</u> | <u>\$ 41,261,213</u> | <u>\$ (845,166)</u> [2] | | | <u>\$ 1,540,698</u> | <u>\$ 2,376,980</u> |
| 16 | 2010 | | | | | | | |
| 17 | January | \$ 38,896,323 | \$ 30,543,205 | \$ 8,353,118 | 0.2147% | 0.5184% | \$ 65,584 | \$ 158,334 |
| 18 | February | 37,508,514 | 25,399,908 | 12,108,606 | 0.2683% | 0.5082% | 68,157 | 129,091 |
| 19 | March | 37,807,232 | 28,345,529 | 9,461,703 | 0.2682% | 0.5080% | 76,033 | 143,998 |
| 20 | April | 38,875,276 | 26,635,850 | 12,239,426 | 0.2635% | 0.5116% | 70,179 | 136,266 |
| 21 | May | 39,681,910 | 27,918,011 | 11,763,899 | 0.2632% | 0.4865% | 73,481 | 135,834 |
| 22 | June | 34,039,501 | 26,472,920 | 7,566,581 | 0.2594% | 0.4891% | 68,680 | 129,478 |
| 23 | July | 36,272,122 | 23,306,079 | 12,966,043 | 0.2478% | 0.5023% | 57,763 | 117,077 |
| 24 | August | 35,975,547 | 26,246,811 | 9,728,736 | 0.2451% | 0.5056% | 64,325 | 132,706 |
| 25 | September | 39,639,508 | 27,673,306 | 11,966,202 | 0.2456% | 0.5029% | 67,966 | 139,158 |
| 26 | October | 43,867,921 | 30,545,592 | 13,322,329 | 0.2405% | 0.5046% | 73,460 | 154,124 |
| 27 | November | 41,564,222 | 33,997,395 | 7,566,827 | 0.2567% | 0.4830% | 87,256 | 164,210 |
| 28 | December | 31,416,122 | 33,878,990 | (2,462,868) | 0.2611% | 0.4828% | 88,465 | 163,566 |
| 29 | Ameren Illinois Total | <u>\$ 31,416,122</u> | <u>\$ 33,878,990</u> | <u>\$ (2,462,868)</u> | 3.0342% | 6.0031% | <u>\$ 861,349</u> | <u>\$ 1,703,841</u> |

NOTES

- [1] Work Orders with In Services dates same month receive half month AFUDC.
[2] The balances are as of December

Ameren Illinois Electric
Workpaper Supporting Allowance for Funds Used During Construction

| Line No. | Month/Year (A) | Total AFUDC Generated (I) | AFUDC Adjustments [3] (J) | Total AFUDC Booked to PF 419102, 419105, & 432002 (K) | AFUDC Transferred to Plant In Service (L) |
|----------|-----------------------|------------------------------|------------------------------|--|--|
| 1 | 2007 | | | | |
| 2 | AmerenCILCO | \$ 941,738 | \$ (404,792) | \$ 536,946 | \$ (216,278) |
| 3 | AmerenCIPS | 437,100 | (221,989) | 215,111 | (245,450) |
| 4 | AmerenIP | 1,693,529 | (818,497) | 875,032 | (483,093) |
| 5 | Ameren Illinois Total | <u>\$ 3,072,367</u> | <u>\$ (1,445,278)</u> | <u>\$ 1,627,089</u> | <u>\$ (944,820)</u> |
| 6 | 2008 | | | | |
| 7 | AmerenCILCO | \$ 217,088 | \$ (103,378) | \$ 113,711 | \$ (141,969) |
| 8 | AmerenCIPS | 228,926 | (247,101) | (18,176) | (236,881) |
| 9 | AmerenIP | 1,352,823 | (20,761) | 1,332,062 | (372,447) |
| 10 | Ameren Illinois Total | <u>\$ 1,798,837</u> | <u>\$ (371,240)</u> | <u>\$ 1,427,597</u> | <u>\$ (751,297)</u> |
| 11 | 2009 | | | | |
| 12 | AmerenCILCO | \$ 277,263 | \$ (74,040) | \$ 203,223 | \$ (114,613) |
| 13 | AmerenCIPS | 450,322 | (98,051) | 352,271 | (207,511) |
| 14 | AmerenIP | 3,190,093 | (263,781) | 2,926,312 | (775,973) |
| 15 | Ameren Illinois Total | <u>\$ 3,917,678</u> | <u>\$ (435,872)</u> | <u>\$ 3,481,806</u> | <u>\$ (1,098,097)</u> |
| 16 | 2010 | | | | |
| 17 | January | \$ 223,918 | \$ (26,251) | \$ 197,667 | \$ (274,955) |
| 18 | February | 197,248 | (120,466) | 76,783 | (62,953) |
| 19 | March | 220,031 | (18,318) | 201,713 | (97,967) |
| 20 | April | 206,445 | (26,812) | 179,633 | (182,396) |
| 21 | May | 209,314 | (52,402) | 156,912 | (70,949) |
| 22 | June | 198,158 | (23,328) | 174,829 | (297,409) |
| 23 | July | 174,840 | (2,074) | 172,766 | (31,576) |
| 24 | August | 197,031 | (6,400) | 190,631 | (122,021) |
| 25 | September | 207,123 | (95,229) | 111,894 | (126,567) |
| 26 | October | 227,584 | (1,308) | 226,276 | (41,613) |
| 27 | November | 251,465 | (7,505) | 243,960 | (59,856) |
| 28 | December | 252,031 | (25,542) | 226,489 | (826,772) |
| 29 | Ameren Illinois Total | <u>\$ 2,565,190</u> | <u>\$ (405,636)</u> | <u>\$ 2,159,554</u> | <u>\$ (2,195,034)</u> |

NOTES

[3] Includes AFUDC reversal - Prior month In Service date entered will reverse AFUDC calculated after the In Service date.

Ameren Illinois Electric
Allowance for Funds Used During Construction

| Line No. | Description |
|----------|---|
| 1 | AFUDC Policy: This procedure explains the method by which the amount of Allowance for Funds Used During Construction (AFUDC) charged to construction work orders shall be computed. |
| 2 | AFUDC shall be compounded semi-annually (January and July) and charged to all specific construction work orders which have a total estimated direct construction cost or actual construction charges greater than \$7,500 and which are in the process of construction for more than 30 days. |
| 3 | AFUDC shall be calculated according to the following formula: |
| 4 | $A_i = s(S/W) + d(D/D+P+C)(1-S/W)$ |
| 5 | $A_e = [1-S/W][p(P/D+P+C) + c(C/D+P+C)]$ |
| 6 | Where |
| 7 | A_i = Gross allowance for borrowed funds used during construction rate |
| 8 | A_e = Allowance for other funds used during construction rate |
| 9 | S = Average short-term debt |
| 10 | s = Short-term debt interest rate |
| 11 | D = Long-term debt |
| 12 | d = Long-term debt interest rate |
| 13 | P = Preferred stock |
| 14 | p = Preferred stock cost rate |
| 15 | C = Common equity |
| 16 | c = Common equity cost rate |
| 17 | W = Average balance in construction work in process |
| 18 | AFUDC shall not be charged to the following types of work orders: |
| 19 | 1) Work orders for the acquisition of utility plant. |
| 20 | 2) Work orders for the purchase of complete buildings, general equipment, and spare equipment, if such purchases represent a major portion of the authorized expenditure. |
| 21 | 3) Work orders for the purchase of land which do not provide for the construction of facilities thereon within a reasonable period of time. |
| 22 | 4) Gas meters being moved from inside to outside. |
| 23 | AFUDC shall not be charged if: |
| 24 | 1) The work order has not had any actual charges for the last 3 months (this assumes that the work is complete but has not yet been reported or that work has been suspended.) |
| 25 | 2) The work order has been cancelled or suspended. |
| 26 | 3) If any of the charges on the work order have been moved to Account 106. |
| 27 | 4) The work order is a blanket work order. Blanket work orders are assumed to short duration projects, which close every 30 days. |

Ameren Illinois Electric
Cash Working Capital
As of December 31, 2010
(\$000s)

| Line No. | Description (A) | Test Year Adjusted Revenues and Expenses (\$000s) (B) | Revenue Lag/Expense (Leads) (C) | CWC Factor (D) (Col E/365) | Cash Working Capital Requirement (E) Col. C x Col. D |
|-----------------|---|---|---------------------------------|----------------------------|--|
| REVENUES | | | | | |
| 1 | Revenues | \$ 839,380 | 49.75 | 13.63% | \$ 114,409 |
| 2 | Plus Energy Assistance Charges | 16,793 | 34.54 | 9.46% | 1,589 |
| 3 | Plus Municipal Utility Tax | 46 | 34.54 | 9.46% | 4 |
| 4 | Plus Interest Expense | 75,597 | 49.75 | 13.63% | 10,304 |
| 5 | (Less) Uncollectibles | (5,447) | 49.75 | 13.63% | (742) |
| 6 | (Less) Depreciation and Amortization | (171,208) | 49.75 | 13.63% | (23,336) |
| 7 | (Less) Return on Equity and Debt | (195,559) | 49.75 | 13.63% | (26,655) |
| 8 | TOTAL - REVENUES | <u>\$ 559,601</u> | | | <u>75,573</u> |
| EXPENSES | | | | | |
| 9 | Employee Benefits | \$ 31,317 | (12.69) | -3.48% | (1,089) |
| 10 | FICA | 10,391 | (13.13) | -3.60% | (374) |
| 11 | Payroll | 127,599 | (11.39) | -3.12% | (3,983) |
| 12 | Other Operations and Maintenance (less uncollectibles) | 177,304 | (48.87) | -13.39% | (23,740) |
| 13 | Federal Unemployment Tax | 96 | (76.38) | -20.92% | (20) |
| 14 | State Unemployment Tax | 85 | (76.38) | -20.92% | (18) |
| 15 | St. Louis Payroll Expense Tax | 10 | (83.51) | -22.88% | (2) |
| 16 | Federal Excise Tax | 3 | (30.21) | -8.28% | (0) |
| 17 | Electric Distribution Tax | 35,755 | (30.13) | -8.25% | (2,951) |
| 18 | Energy Assistance Charges | 16,793 | (38.54) | -10.56% | (1,773) |
| 19 | Municipal Utility Tax | 46 | (48.54) | -13.30% | (6) |
| 20 | Gross Receipts Tax | 106 | (45.63) | -12.50% | (13) |
| 21 | Corporation Franchise Tax | 3,234 | (161.97) | -44.37% | (1,435) |
| 22 | Miscellaneous | 0 | (197.64) | -54.15% | (0) |
| 23 | Property/Real Estate Taxes | 4,201 | (375.08) | -102.76% | (4,317) |
| 24 | Interest Expense | 71,655 | (91.25) | -25.00% | (17,914) |
| 25 | Bank Facility Costs | 3,942 | 156.59 | 42.90% | 1,691 |
| 26 | Income Taxes (Including Investment Tax Credit Adjustment) | 77,063 | (37.88) | -10.38% | (7,997) |
| 27 | TOTAL EXPENSES | <u>\$ 559,601</u> | | | <u>(63,942)</u> |
| 28 | CASH WORKING CAPITAL REQUIREMENT | | | | <u>\$ 11,631</u> |

Ameren Illinois Electric
Materials and Supplies Balance
Thirteen Month Average as of December 31,
(\$000s)

| Line No. | Description (A) | 2007 (B) | 2008 (C) | 2009 (D) | 2010 (E) |
|----------------------------------|--|------------------|------------------|------------------|-------------------|
| 1 | December Jurisdictional General Materials and Supplies Balances | \$ 29,384 | \$ 35,379 | \$ 35,450 | \$ 28,075 |
| 2 | Accounts Payable Percentage Related to Materials and Supplies [1] | 13.39% | 13.39% | 13.39% | 13.39% |
| 3 | Accounts Payable Related to Materials and Supplies | 3,934 | 4,737 | 4,747 | 3,759 |
| 4 | Materials and Supplies Net of Related Accounts Payable | <u>\$ 25,450</u> | <u>\$ 30,642</u> | <u>\$ 30,704</u> | <u>\$ 24,316</u> |
| <u>Calculation of Adjustment</u> | | | | | |
| 5 | December 2012 General Materials and Supplies Balances | | | | \$ 45,224 |
| 6 | Jurisdictional Allocation Factor | | | | 62.08% |
| 7 | December 2012 Jurisdictional General Materials and Supplies Balances | | | | <u>\$ 28,075</u> |
| 8 | Materials and Supplies Net of Related Accounts Payable per above | | | | 24,316 |
| 9 | Adjustment | | | | <u>\$ (3,759)</u> |

NOTES

[1] Schedule B-8 divided by 365.

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies
(\$000s)

| Line No. | Description (A) | General Materials and Supplies (B) | WPB-8.1c | | Accounts Payable Percentage Related to Materials and Supplies (E) | WPB-8.1c | | |
|----------|--------------------|---------------------------------------|---|--------------------------------------|--|---|---|--------------------------------------|
| | | | Electric Distribution Allocation (C) | Electric Distribution Amounts (D) | | Accounts Payable Related to Materials and Supplies (F) | Electric Distribution Allocation (G) | Electric Distribution Amounts (H) |
| 1 | January 2007 | \$ 37,179 | | | 13.39% | \$ 4,978 | | |
| 2 | February 2007 | 37,553 | | | 13.39% | 5,028 | | |
| 3 | March 2007 | 38,379 | | | 13.39% | 5,139 | | |
| 4 | April 2007 | 38,646 | | | 13.39% | 5,174 | | |
| 5 | May 2007 | 37,587 | | | 13.39% | 5,033 | | |
| 6 | June 2007 | 40,045 | | | 13.39% | 5,362 | | |
| 7 | July 2007 | 40,940 | | | 13.39% | 5,482 | | |
| 8 | August 2007 | 41,696 | | | 13.39% | 5,583 | | |
| 9 | September 2007 | 41,515 | | | 13.39% | 5,559 | | |
| 10 | October 2007 | 42,185 | | | 13.39% | 5,648 | | |
| 11 | November 2007 | 44,152 | | | 13.39% | 5,912 | | |
| 12 | December 2007 | \$ 45,301 | | <u>\$ 29,384</u> | 13.39% | <u>\$ 6,066</u> | | <u>\$ 3,934</u> |
| 13 | January 2008 | \$ 45,409 | | | 13.39% | \$ 6,080 | | |
| 14 | February 2008 | 46,915 | | | 13.39% | 6,282 | | |
| 15 | March 2008 | 46,764 | | | 13.39% | 6,261 | | |
| 16 | April 2008 | 47,622 | | | 13.39% | 6,376 | | |
| 17 | May 2008 | 48,866 | | | 13.39% | 6,543 | | |
| 18 | June 2008 | 50,373 | | | 13.39% | 6,745 | | |
| 19 | July 2008 | 50,148 | | | 13.39% | 6,715 | | |
| 20 | August 2008 | 51,252 | | | 13.39% | 6,862 | | |
| 21 | September 2008 | 52,181 | | | 13.39% | 6,987 | | |
| 22 | October 2008 | 52,150 | | | 13.39% | 6,983 | | |
| 23 | November 2008 | 51,649 | | | 13.39% | 6,916 | | |
| 24 | December 2008 | \$ 50,835 | | <u>\$ 35,379</u> | 13.39% | <u>\$ 6,807</u> | | <u>\$ 4,737</u> |

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies
(\$000s)

| Line No. | Description (A) | General Materials and Supplies (B) | WPB-8.1c | | Accounts Payable Percentage Related to Materials and Supplies (E) | WPB-8.1c | | |
|----------|--------------------|---------------------------------------|---|--------------------------------------|--|---|---|--------------------------------------|
| | | | Electric Distribution Allocation (C) | Electric Distribution Amounts (D) | | Accounts Payable Related to Materials and Supplies (F) | Electric Distribution Allocation (G) | Electric Distribution Amounts (H) |
| 25 | January 2009 | \$ 51,450 | | | 13.39% | \$ 6,889 | | |
| 26 | February 2009 | 52,178 | | | 13.39% | 6,986 | | |
| 27 | March 2009 | 52,788 | | | 13.39% | 7,068 | | |
| 28 | April 2009 | 53,425 | | | 13.39% | 7,153 | | |
| 29 | May 2009 | 55,753 | | | 13.39% | 7,465 | | |
| 30 | June 2009 | 55,173 | | | 13.39% | 7,387 | | |
| 31 | July 2009 | 54,712 | | | 13.39% | 7,326 | | |
| 32 | August 2009 | 54,917 | | | 13.39% | 7,353 | | |
| 33 | September 2009 | 54,962 | | | 13.39% | 7,359 | | |
| 34 | October 2009 | 51,732 | | | 13.39% | 6,927 | | |
| 35 | November 2009 | 52,566 | | | 13.39% | 7,038 | | |
| 36 | December 2009 | \$ 49,610 | | <u>\$ 35,450</u> | 13.39% | <u>\$ 6,642</u> | | <u>\$ 4,747</u> |
| 37 | January 2010 | \$ 49,342 | | | 13.39% | \$ 6,607 | | |
| 38 | February 2010 | 49,829 | | | 13.39% | 6,672 | | |
| 39 | March 2010 | 49,540 | | | 13.39% | 6,633 | | |
| 40 | April 2010 | 49,881 | | | 13.39% | 6,679 | | |
| 41 | May 2010 | 50,003 | | | 13.39% | 6,695 | | |
| 42 | June 2010 | 50,125 | | | 13.39% | 6,711 | | |
| 43 | July 2010 | 49,022 | | | 13.39% | 6,564 | | |
| 44 | August 2010 | 48,679 | | | 13.39% | 6,518 | | |
| 45 | September 2010 | 47,512 | | | 13.39% | 6,362 | | |
| 46 | October 2010 | 47,381 | | | 13.39% | 6,344 | | |
| 47 | November 2010 | 47,019 | | | 13.39% | 6,296 | | |
| 48 | December 2010 | \$ 45,224 | 62.08% | <u>\$ 28,075</u> | 13.39% | <u>\$ 6,055</u> | 62.08% | <u>\$ 3,759</u> |

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies

| Line No. | Description | General Materials and Supplies | Electric Distribution Allocation (WPB-8.1c) | Electric Distribution Amounts | Accounts Payable Percentage Related to Materials and Supplies (B-8) | Accounts Payable Related to Materials and Supplies | Electric Distribution Allocation (WPB-8.1c) | Electric Distribution Amounts |
|----------|----------------|--------------------------------|---|-------------------------------|---|--|---|-------------------------------|
| | | AmerenCILCO (B) | AmerenCILCO (C) | AmerenCILCO (D) | AmerenCILCO (E) | AmerenCILCO (F) | AmerenCILCO (G) | AmerenCILCO (H) |
| 1 | January 2007 | \$ 6,135,130 | | | 13.39% | \$ 821,463 | | |
| 2 | February 2007 | 6,231,967 | | | 13.39% | 834,429 | | |
| 3 | March 2007 | 6,513,856 | | | 13.39% | 872,173 | | |
| 4 | April 2007 | 6,390,007 | | | 13.39% | 855,590 | | |
| 5 | May 2007 | 6,202,216 | | | 13.39% | 830,445 | | |
| 6 | June 2007 | 6,931,466 | | | 13.39% | 928,088 | | |
| 7 | July 2007 | 7,088,526 | | | 13.39% | 949,118 | | |
| 8 | August 2007 | 7,028,549 | | | 13.39% | 941,087 | | |
| 9 | September 2007 | 7,173,795 | | | 13.39% | 960,535 | | |
| 10 | October 2007 | 6,873,249 | | | 13.39% | 920,293 | | |
| 11 | November 2007 | 7,003,321 | | | 13.39% | 937,709 | | |
| 12 | December 2007 | 7,135,178 | 67.52% | 4,817,672 | 13.39% | 955,364 | 67.52% | 645,062 |
| 13 | January 2008 | 7,194,001 | | | 13.39% | 963,240 | | |
| 14 | February 2008 | 7,375,411 | | | 13.39% | 987,530 | | |
| 15 | March 2008 | 7,499,676 | | | 13.39% | 1,004,169 | | |
| 16 | April 2008 | 7,814,620 | | | 13.39% | 1,046,338 | | |
| 17 | May 2008 | 7,759,882 | | | 13.39% | 1,039,009 | | |
| 18 | June 2008 | 8,114,203 | | | 13.39% | 1,086,451 | | |
| 19 | July 2008 | 8,238,539 | | | 13.39% | 1,103,099 | | |
| 20 | August 2008 | 8,363,075 | | | 13.39% | 1,119,774 | | |
| 21 | September 2008 | 8,367,105 | | | 13.39% | 1,120,313 | | |
| 22 | October 2008 | 7,864,725 | | | 13.39% | 1,053,047 | | |
| 23 | November 2008 | 7,286,811 | | | 13.39% | 975,667 | | |
| 24 | December 2008 | 7,563,043 | 68.48% | 5,179,172 | 13.39% | 1,012,653 | 68.48% | 693,465 |

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies

| Line No. | Description | General Materials and Supplies | Electric Distribution Allocation (WPB-8.1c) | Electric Distribution Amounts | Accounts Payable Percentage Related to Materials and Supplies (B-8) | Accounts Payable Related to Materials and Supplies | Electric Distribution Allocation (WPB-8.1c) | Electric Distribution Amounts |
|----------|----------------|--------------------------------|---|-------------------------------|---|--|---|-------------------------------|
| | | AmerenCILCO (B) | AmerenCILCO (C) | AmerenCILCO (D) | AmerenCILCO (E) | AmerenCILCO (F) | AmerenCILCO (G) | AmerenCILCO (H) |
| 25 | January 2009 | 7,742,196 | | | 13.39% | 1,036,641 | | |
| 26 | February 2009 | 7,840,626 | | | 13.39% | 1,049,820 | | |
| 27 | March 2009 | 7,893,495 | | | 13.39% | 1,056,899 | | |
| 28 | April 2009 | 7,860,071 | | | 13.39% | 1,052,424 | | |
| 29 | May 2009 | 8,051,491 | | | 13.39% | 1,078,054 | | |
| 30 | June 2009 | 8,199,153 | | | 13.39% | 1,097,825 | | |
| 31 | July 2009 | 8,069,372 | | | 13.39% | 1,080,448 | | |
| 32 | August 2009 | 8,062,921 | | | 13.39% | 1,079,585 | | |
| 33 | September 2009 | 7,966,239 | | | 13.39% | 1,066,639 | | |
| 34 | October 2009 | 7,646,937 | | | 13.39% | 1,023,886 | | |
| 35 | November 2009 | 7,594,628 | | | 13.39% | 1,016,882 | | |
| 36 | December 2009 | 7,528,848 | 65.88% | 4,960,005 | 13.39% | 1,008,075 | 65.88% | 664,120 |
| 37 | January 2010 | 7,365,842 | | | | | | |
| 38 | February 2010 | 7,594,427 | | | | | | |
| 39 | March 2010 | 7,526,123 | | | | | | |
| 40 | April 2010 | 7,970,059 | | | | | | |
| 41 | May 2010 | 8,044,489 | | | | | | |
| 42 | June 2010 | 8,040,163 | | | | | | |
| 43 | July 2010 | 7,840,971 | | | | | | |
| 44 | August 2010 | 7,701,685 | | | | | | |
| 45 | September 2010 | 7,103,412 | | | | | | |
| 46 | October 2010 | | | | | | | |
| 47 | November 2010 | | | | | | | |
| 48 | December 2010 | | | | | | | |

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies

| Line No. | Description | General Materials and Supplies | Electric Distribution Allocation (WPB-8.1c) | Electric Distribution Amounts | Accounts Payable Percentage Related to Materials and Supplies (B-8) | Accounts Payable Related to Materials and Supplies | Electric Distribution Allocation | Electric Distribution Amounts |
|----------|----------------|--------------------------------|---|-------------------------------|---|--|----------------------------------|-------------------------------|
| | | AmerenCIPS (I) | AmerenCIPS (J) | AmerenCIPS (K) | AmerenCIPS (L) | AmerenCIPS (M) | AmerenCIPS (N) | AmerenCIPS (O) |
| 1 | January 2007 | \$ 13,009,896 | | | 13.39% | \$ 1,741,960 | | |
| 2 | February 2007 | 13,299,072 | | | 13.39% | 1,780,679 | | |
| 3 | March 2007 | 13,329,904 | | | 13.39% | 1,784,807 | | |
| 4 | April 2007 | 13,473,898 | | | 13.39% | 1,804,087 | | |
| 5 | May 2007 | 13,040,248 | | | 13.39% | 1,746,023 | | |
| 6 | June 2007 | 13,356,016 | | | 13.39% | 1,788,303 | | |
| 7 | July 2007 | 13,494,986 | | | 13.39% | 1,806,911 | | |
| 8 | August 2007 | 13,841,406 | | | 13.39% | 1,853,295 | | |
| 9 | September 2007 | 13,989,580 | | | 13.39% | 1,873,134 | | |
| 10 | October 2007 | 14,083,490 | | | 13.39% | 1,885,708 | | |
| 11 | November 2007 | 14,322,437 | | | 13.39% | 1,917,702 | | |
| 12 | December 2007 | 13,956,282 | 72.15% | 10,069,457 | 13.39% | 1,868,676 | 72.15% | 1,348,250 |
| 13 | January 2008 | 14,203,494 | | | 13.39% | 1,901,776 | | |
| 14 | February 2008 | 14,518,642 | | | 13.39% | 1,943,973 | | |
| 15 | March 2008 | 14,694,670 | | | 13.39% | 1,967,542 | | |
| 16 | April 2008 | 14,843,984 | | | 13.39% | 1,987,535 | | |
| 17 | May 2008 | 15,471,360 | | | 13.39% | 2,071,537 | | |
| 18 | June 2008 | 15,774,044 | | | 13.39% | 2,112,065 | | |
| 19 | July 2008 | 15,684,584 | | | 13.39% | 2,100,087 | | |
| 20 | August 2008 | 15,966,229 | | | 13.39% | 2,137,798 | | |
| 21 | September 2008 | 16,017,074 | | | 13.39% | 2,144,606 | | |
| 22 | October 2008 | 16,392,748 | | | 13.39% | 2,194,906 | | |
| 23 | November 2008 | 16,161,925 | | | 13.39% | 2,164,000 | | |
| 24 | December 2008 | 15,852,250 | 72.68% | 11,521,415 | 13.39% | 2,122,536 | 72.68% | 1,542,659 |

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies

| Line No. | Description | General Materials and Supplies | Electric Distribution Allocation (WPB-8.1c) | Electric Distribution Amounts | Accounts Payable Percentage Related to Materials and Supplies (B-8) | Accounts Payable Related to Materials and Supplies | Electric Distribution Allocation | Electric Distribution Amounts |
|----------|----------------|--------------------------------|---|-------------------------------|---|--|----------------------------------|-------------------------------|
| | | AmerenCIPS (I) | AmerenCIPS (J) | AmerenCIPS (K) | AmerenCIPS (L) | AmerenCIPS (M) | AmerenCIPS (N) | AmerenCIPS (O) |
| 25 | January 2009 | 16,018,961 | | | 13.39% | 2,144,858 | | |
| 26 | February 2009 | 16,127,272 | | | 13.39% | 2,159,360 | | |
| 27 | March 2009 | 16,474,045 | | | 13.39% | 2,205,792 | | |
| 28 | April 2009 | 16,579,125 | | | 13.39% | 2,219,861 | | |
| 29 | May 2009 | 18,023,439 | | | 13.39% | 2,413,248 | | |
| 30 | June 2009 | 16,920,128 | | | 13.39% | 2,265,520 | | |
| 31 | July 2009 | 17,137,710 | | | 13.39% | 2,294,653 | | |
| 32 | August 2009 | 16,800,268 | | | 13.39% | 2,249,471 | | |
| 33 | September 2009 | 17,187,122 | | | 13.39% | 2,301,269 | | |
| 34 | October 2009 | 17,075,699 | | | 13.39% | 2,286,350 | | |
| 35 | November 2009 | 16,058,117 | | | 13.39% | 2,150,101 | | |
| 36 | December 2009 | 14,517,897 | 71.14% | 10,328,032 | 13.39% | 1,943,873 | 71.14% | 1,382,871 |
| 37 | January 2010 | 14,680,874 | | | | | | |
| 38 | February 2010 | 14,810,837 | | | | | | |
| 39 | March 2010 | 14,818,028 | | | | | | |
| 40 | April 2010 | 14,737,245 | | | | | | |
| 41 | May 2010 | 15,005,365 | | | | | | |
| 42 | June 2010 | 15,111,019 | | | | | | |
| 43 | July 2010 | 15,002,038 | | | | | | |
| 44 | August 2010 | 14,784,846 | | | | | | |
| 45 | September 2010 | 14,817,767 | | | | | | |
| 46 | October 2010 | | | | | | | |
| 47 | November 2010 | | | | | | | |
| 48 | December 2010 | | | | | | | |

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies

| Line No. | Description | General Materials and Supplies | Electric Distribution Allocation (WPB-8.1c) | Electric Distribution Amounts | Accounts Payable Percentage Related to Materials and Supplies (B-8) | Accounts Payable Related to Materials and Supplies | Electric Distribution Allocation (WPB-8.1c) | Electric Distribution Amounts |
|----------|----------------|--------------------------------|---|-------------------------------|---|--|---|-------------------------------|
| | | AmerenIP (P) | AmerenIP (Q) | AmerenIP (R) | AmerenIP (S) | AmerenIP (T) | AmerenIP (U) | AmerenIP (V) |
| 1 | January 2007 | \$ 18,034,323 | | | 13.39% | \$ 2,414,705 | | |
| 2 | February 2007 | 18,022,301 | | | 13.39% | 2,413,095 | | |
| 3 | March 2007 | 18,534,918 | | | 13.39% | 2,481,732 | | |
| 4 | April 2007 | 18,781,986 | | | 13.39% | 2,514,813 | | |
| 5 | May 2007 | 18,344,278 | | | 13.39% | 2,456,206 | | |
| 6 | June 2007 | 19,757,185 | | | 13.39% | 2,645,388 | | |
| 7 | July 2007 | 20,356,022 | | | 13.39% | 2,725,569 | | |
| 8 | August 2007 | 20,826,183 | | | 13.39% | 2,788,521 | | |
| 9 | September 2007 | 20,352,040 | | | 13.39% | 2,725,036 | | |
| 10 | October 2007 | 21,228,207 | | | 13.39% | 2,842,350 | | |
| 11 | November 2007 | 22,826,067 | | | 13.39% | 3,056,295 | | |
| 12 | December 2007 | 24,209,916 | 59.88% | 14,496,898 | 13.39% | 3,241,586 | 59.88% | 1,941,062 |
| 13 | January 2008 | 24,011,758 | | | 13.39% | 3,215,053 | | |
| 14 | February 2008 | 25,021,087 | | | 13.39% | 3,350,198 | | |
| 15 | March 2008 | 24,569,518 | | | 13.39% | 3,289,735 | | |
| 16 | April 2008 | 24,963,179 | | | 13.39% | 3,342,444 | | |
| 17 | May 2008 | 25,634,321 | | | 13.39% | 3,432,306 | | |
| 18 | June 2008 | 26,484,347 | | | 13.39% | 3,546,121 | | |
| 19 | July 2008 | 26,224,617 | | | 13.39% | 3,511,344 | | |
| 20 | August 2008 | 26,922,666 | | | 13.39% | 3,604,809 | | |
| 21 | September 2008 | 27,796,376 | | | 13.39% | 3,721,795 | | |
| 22 | October 2008 | 27,892,418 | | | 13.39% | 3,734,654 | | |
| 23 | November 2008 | 28,200,639 | | | 13.39% | 3,775,924 | | |
| 24 | December 2008 | 27,419,918 | 68.12% | 18,678,448 | 13.39% | 3,671,389 | 68.12% | 2,500,950 |

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies

| Line No. | Description | General Materials and Supplies | Electric Distribution Allocation (WPB-8.1c) | Electric Distribution Amounts | Accounts Payable Percentage Related to Materials and Supplies (B-8) | Accounts Payable Related to Materials and Supplies | Electric Distribution Allocation (WPB-8.1c) | Electric Distribution Amounts |
|----------|----------------|--------------------------------|---|-------------------------------|---|--|---|-------------------------------|
| | | AmerenIP (P) | AmerenIP (Q) | AmerenIP (R) | AmerenIP (S) | AmerenIP (T) | AmerenIP (U) | AmerenIP (V) |
| 25 | January 2009 | 27,688,568 | | | 13.39% | 3,707,360 | | |
| 26 | February 2009 | 28,210,552 | | | 13.39% | 3,777,251 | | |
| 27 | March 2009 | 28,420,572 | | | 13.39% | 3,805,371 | | |
| 28 | April 2009 | 28,985,759 | | | 13.39% | 3,881,047 | | |
| 29 | May 2009 | 29,678,530 | | | 13.39% | 3,973,806 | | |
| 30 | June 2009 | 30,053,242 | | | 13.39% | 4,023,978 | | |
| 31 | July 2009 | 29,504,992 | | | 13.39% | 3,950,570 | | |
| 32 | August 2009 | 30,053,353 | | | 13.39% | 4,023,993 | | |
| 33 | September 2009 | 29,808,193 | | | 13.39% | 3,991,167 | | |
| 34 | October 2009 | 27,009,861 | | | 13.39% | 3,616,484 | | |
| 35 | November 2009 | 28,912,812 | | | 13.39% | 3,871,280 | | |
| 36 | December 2009 | 27,563,032 | 73.15% | 20,162,358 | 13.39% | 3,690,551 | 73.15% | 2,699,638 |
| 37 | January 2010 | 27,294,936 | | | | | | |
| 38 | February 2010 | 27,423,738 | | | | | | |
| 39 | March 2010 | 27,195,585 | | | | | | |
| 40 | April 2010 | 27,173,560 | | | | | | |
| 41 | May 2010 | 26,953,445 | | | | | | |
| 42 | June 2010 | 26,973,929 | | | | | | |
| 43 | July 2010 | 26,178,609 | | | | | | |
| 44 | August 2010 | 26,192,164 | | | | | | |
| 45 | September 2010 | 25,590,574 | | | | | | |
| 46 | October 2010 | | | | | | | |
| 47 | November 2010 | | | | | | | |
| 48 | December 2010 | | | | | | | |

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies

| Line No. | Description | General Materials and Supplies Ameren Illinois Total (W) | Electric Distribution Allocation (WPB-8.1c) | Electric Distribution Amounts | Accounts Payable Percentage Related to Materials and Supplies (B-8) | Accounts Payable Related to Materials and Supplies | Electric Distribution Allocation (WPB-8.1c) | Electric Distribution Amounts |
|----------|----------------|---|---|---------------------------------|---|--|---|----------------------------------|
| | | | Ameren Illinois Total (X) | Ameren Illinois Total (Y) | Ameren Illinois Total (Z) | Ameren Illinois Total (AA) | Ameren Illinois Total (AB) | Ameren Illinois Total (AC) |
| 1 | January 2007 | \$ 37,179,349 | | | | \$ 4,978,128 | | |
| 2 | February 2007 | 37,553,340 | | | | 5,028,203 | | |
| 3 | March 2007 | 38,378,678 | | | | 5,138,712 | | |
| 4 | April 2007 | 38,645,891 | | | | 5,174,490 | | |
| 5 | May 2007 | 37,586,742 | | | | 5,032,675 | | |
| 6 | June 2007 | 40,044,667 | | | | 5,361,779 | | |
| 7 | July 2007 | 40,939,534 | | | | 5,481,597 | | |
| 8 | August 2007 | 41,696,138 | | | | 5,582,903 | | |
| 9 | September 2007 | 41,515,415 | | | | 5,558,705 | | |
| 10 | October 2007 | 42,184,946 | | | | 5,648,352 | | |
| 11 | November 2007 | 44,151,825 | | | | 5,911,707 | | |
| 12 | December 2007 | 45,301,375 | | \$ 29,384,027 | | \$ 6,065,626 | | \$ 3,934,373 |
| 13 | January 2008 | 45,409,253 | | | | \$ 6,080,070 | | |
| 14 | February 2008 | 46,915,140 | | | | 6,281,701 | | |
| 15 | March 2008 | 46,763,864 | | | | 6,261,446 | | |
| 16 | April 2008 | 47,621,784 | | | | 6,376,317 | | |
| 17 | May 2008 | 48,865,564 | | | | 6,542,853 | | |
| 18 | June 2008 | 50,372,594 | | | | 6,744,637 | | |
| 19 | July 2008 | 50,147,740 | | | | 6,714,530 | | |
| 20 | August 2008 | 51,251,971 | | | | 6,862,381 | | |
| 21 | September 2008 | 52,180,555 | | | | 6,986,713 | | |
| 22 | October 2008 | 52,149,891 | | | | 6,982,608 | | |
| 23 | November 2008 | 51,649,376 | | | | 6,915,591 | | |
| 24 | December 2008 | 50,835,211 | | \$ 35,379,035 | | \$ 6,806,579 | | \$ 4,737,075 |

Ameren Illinois Electric
Workpaper Supporting Materials and Supplies

| Line No. | Description | General Materials and Supplies Ameren Illinois Total (W) | Electric Distribution Allocation (WPB-8.1c) | Electric Distribution Amounts | Accounts Payable Percentage Related to Materials and Supplies (B-8) | Accounts Payable Related to Materials and Supplies | Electric Distribution Allocation (WPB-8.1c) | Electric Distribution Amounts |
|----------|----------------|---|---|---------------------------------|---|--|---|----------------------------------|
| | | | Ameren Illinois Total (X) | Ameren Illinois Total (Y) | Ameren Illinois Total (Z) | Ameren Illinois Total (AA) | Ameren Illinois Total (AB) | Ameren Illinois Total (AC) |
| 25 | January 2009 | 51,449,725 | | | | \$ 6,888,859 | | |
| 26 | February 2009 | 52,178,450 | | | | 6,986,432 | | |
| 27 | March 2009 | 52,788,112 | | | | 7,068,062 | | |
| 28 | April 2009 | 53,424,955 | | | | 7,153,332 | | |
| 29 | May 2009 | 55,753,459 | | | | 7,465,107 | | |
| 30 | June 2009 | 55,172,523 | | | | 7,387,323 | | |
| 31 | July 2009 | 54,712,075 | | | | 7,325,671 | | |
| 32 | August 2009 | 54,916,543 | | | | 7,353,049 | | |
| 33 | September 2009 | 54,961,554 | | | | 7,359,075 | | |
| 34 | October 2009 | 51,732,497 | | | | 6,926,721 | | |
| 35 | November 2009 | 52,565,557 | | | | 7,038,263 | | |
| 36 | December 2009 | 49,609,777 | | \$ 35,450,395 | | \$ 6,642,499 | | \$ 4,746,629 |
| 37 | January 2010 | 49,341,652 | | | 13.39% | 6,606,599 | | |
| 38 | February 2010 | 49,829,002 | | | 13.39% | 6,671,852 | | |
| 39 | March 2010 | 49,539,735 | | | 13.39% | 6,633,121 | | |
| 40 | April 2010 | 49,880,864 | | | 13.39% | 6,678,796 | | |
| 41 | May 2010 | 50,003,299 | | | 13.39% | 6,695,190 | | |
| 42 | June 2010 | 50,125,110 | | | 13.39% | 6,711,500 | | |
| 43 | July 2010 | 49,021,618 | | | 13.39% | 6,563,748 | | |
| 44 | August 2010 | 48,678,695 | | | 13.39% | 6,517,832 | | |
| 45 | September 2010 | 47,511,753 | | | 13.39% | 6,361,584 | | |
| 46 | October 2010 | 47,381,214 | | | 13.39% | 6,344,106 | | |
| 47 | November 2010 | 47,019,431 | | | 13.39% | 6,295,665 | | |
| 48 | December 2010 | 45,224,197 | 62.08% | \$ 28,075,181 | 13.39% | \$ 6,055,292 | 62.08% | \$ 3,759,125 |

Ameren Illinois Electric
Accumulated Deferred Income Taxes
As of December 31,
(\$000s)

| Line No. | Description | Account | State Balance at 12/31/2009 | State Balance at 12/31/2010 | Federal Balance at 12/31/2009 | Federal Balance at 12/31/2010 | Total Beginning Deferred Tax Balance | Total Ending Deferred Tax Balance |
|----------|--|--------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|--------------------------------------|-----------------------------------|
| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) |
| 1 | Active VEBA - Federal | 1-ZA-190-611 | \$ - | \$ - | \$ (380) | \$ (454) | \$ (380) | \$ (454) |
| 2 | Active VEBA - State | 1-ZA-190-612 | (86) | (102) | - | - | (86) | (102) |
| 3 | IL Investment Tax Credit Carryforward | 1-ZA-190-CRD | 1,040 | 1,081 | - | - | 1,040 | 1,081 |
| 4 | IL Credit Valuation Allowance | 1-ZA-190-CVA | - | (488) | - | - | - | (488) |
| 5 | Federal Net Operating Loss | 1-ZA-190-FOL | - | - | - | 11,815 | - | 11,815 |
| 6 | Federal Effect of Illinois NOL | 1-ZA-190-NLF | - | - | (343) | (919) | (343) | (919) |
| 7 | State Effect of Illinois NOL | 1-ZA-190-NOL | 979 | 2,626 | - | - | 979 | 2,626 |
| 8 | Unamortized Investment Tax Credit | 1-ZA-190-100 | - | - | 4,242 | 3,423 | 4,242 | 3,423 |
| 9 | Tax Depr Step-Up Basis Metro - Federal | 1-ZA-190-365 | - | - | 6,214 | 5,759 | 6,214 | 5,759 |
| 10 | Tax Depr Step-Up Basis Metro - State | 1-ZA-190-366 | 1,400 | 1,298 | - | - | 1,400 | 1,298 |
| 11 | ADIT Legal Expenses Accrued - Federal | 1-ZA-190-611 | - | - | 168 | 206 | 168 | 206 |
| 12 | ADIT Legal Expenses Accrued - State | 1-ZA-190-612 | 38 | 46 | - | - | 38 | 46 |
| 13 | ADIT Uncollectible Accounts - Federal | 1-ZA-190-611 | - | - | 1,902 | 1,375 | 1,902 | 1,375 |
| 14 | ADIT Uncollectible Accounts - State | 1-ZA-190-612 | 429 | 309 | - | - | 429 | 309 |
| 15 | ARO Asset - Federal | 1-ZA-190-611 | - | - | 531 | (768) | 531 | (768) |
| 16 | ARO Asset - State | 1-ZA-190-612 | 120 | (173) | - | - | 120 | (173) |
| 17 | Inventory Reserve - Federal | 1-ZA-190-611 | - | - | 468 | 516 | 468 | 516 |
| 18 | Inventory Reserve - State | 1-ZA-190-612 | 105 | 116 | - | - | 105 | 116 |
| 19 | Deferred Compensation | 1-ZA-190-611 | - | - | 2,589 | 2,387 | 2,589 | 2,387 |
| 20 | Deferred Compensation | 1-ZA-190-612 | 583 | 537 | - | - | 583 | 537 |
| 21 | Employee Bonus Accrual - Federal | 1-ZA-190-611 | - | - | - | 2,272 | - | 2,272 |
| 22 | Employee Bonus Accrual - State | 1-ZA-190-612 | - | 511 | - | - | - | 511 |
| 23 | Employee Bonus Payment - Federal | 1-ZA-190-611 | - | - | - | (2,649) | - | (2,649) |
| 24 | Employee Bonus Payment - State | 1-ZA-190-612 | - | (596) | - | - | - | (596) |
| 25 | Employee Bonus 481a Adjustment - Federal | 1-ZA-190-611 | - | - | - | 658 | - | 658 |
| 26 | Employee Bonus 481a Adjustment - State | 1-ZA-190-612 | - | 148 | - | - | - | 148 |
| 27 | Medical Expenses Incurred Not Reported - Federal | 1-ZA-190-611 | - | - | (221) | - | (221) | - |
| 28 | Medical Expenses Incurred Not Reported - State | 1-ZA-190-612 | (50) | - | - | - | (50) | - |
| 29 | Over/Under Accrual State Income Tax - Federal | 1-ZA-190-611 | - | - | (717) | (1,253) | (717) | (1,253) |
| 30 | Over/Under Accrual State Income Tax - State | 1-ZA-190-612 | (162) | (282) | - | - | (162) | (282) |
| 31 | Over/Under Accrual Gross Receipts Tax - Federal | 1-ZA-190-611 | - | - | (24) | (26) | (24) | (26) |
| 32 | Over/Under Accrual Gross Receipts Tax - State | 1-ZA-190-612 | (5) | (6) | - | - | (5) | (6) |
| 33 | Over/Under Accrual Property Tax - Federal | 1-ZA-190-611 | - | - | (581) | 327 | (581) | 327 |
| 34 | Over/Under Accrual Property Tax - State | 1-ZA-190-612 | (131) | 74 | - | - | (131) | 74 |
| 35 | Over/Under Accrual Tax 481a Adjustment - Federal | 1-ZA-190-611 | - | - | (634) | (1,045) | (634) | (1,045) |
| 36 | Over/Under Accrual Tax 481a Adjustment - State | 1-ZA-190-612 | (143) | (235) | - | - | (143) | (235) |
| 37 | Payroll Tax Adjustment - Federal | 1-ZA-190-611 | - | - | (131) | - | (131) | - |
| 38 | Payroll Tax Adjustment - State | 1-ZA-190-612 | (29) | - | - | - | (29) | - |
| 39 | Severance - Federal | 1-ZA-190-611 | - | - | 25 | (6,135) | 25 | (6,135) |
| 40 | Severance - State | 1-ZA-190-612 | 6 | (1,380) | - | - | 6 | (1,380) |
| 41 | Severance Rate Case Settlement - Federal | 1-ZA-190-611 | - | - | - | (400) | - | (400) |
| 42 | Severance Rate Case Settlement - State | 1-ZA-190-612 | - | (90) | - | - | - | (90) |

Ameren Illinois Electric
Accumulated Deferred Income Taxes
As of December 31,
(\$000s)

| Line No. | Description | Account | State Balance at 12/31/2009 (C) | State Balance at 12/31/2010 (D) | Federal Balance at 12/31/2009 (E) | Federal Balance at 12/31/2010 (F) | Total Beginning Deferred Tax Balance (G) | Total Ending Deferred Tax Balance (H) |
|----------|--|--------------|---------------------------------------|---------------------------------------|--|--|--|--|
| | (A) | (B) | | | | | | |
| 43 | Vacation Pay adjustment - Federal | 1-ZA-190-611 | - | - | 2,194 | 4,286 | 2,194 | 4,286 |
| 44 | Vacation Pay adjustment - State | 1-ZA-190-612 | 494 | 964 | - | - | 494 | 964 |
| 45 | ARO Asset - Federal | 1-ZA-190-TX1 | - | - | (532) | - | (532) | - |
| 46 | ARO Asset - State | 1-ZA-190-TX2 | (120) | - | - | - | (120) | - |
| 47 | Book/Tax Loss Reaquired Debt - Federal | 1-ZA-190-TX1 | - | - | (1,531) | - | (1,531) | - |
| 48 | Book/Tax Loss Reaquired Debt - State | 1-ZA-190-TX2 | (345) | - | - | - | (345) | - |
| 49 | Medical Expenses Incurred Not Reported - Federal | 1-ZA-190-TX1 | - | - | (767) | - | (767) | - |
| 50 | Medical Expenses Incurred Not Reported - State | 1-ZA-190-TX2 | (173) | - | - | - | (173) | - |
| 51 | Electric Rate Case Expense - Federal | 1-ZA-190-TX1 | - | - | (478) | - | (478) | - |
| 52 | Electric Rate Case Expense - State | 1-ZA-190-TX2 | (108) | - | - | - | (108) | - |
| 53 | Payroll Tax Adjustment - Federal | 1-ZA-190-TX1 | - | - | (27) | - | (27) | - |
| 54 | Payroll Tax Adjustment - State | 1-ZA-190-TX2 | (6) | - | - | - | (6) | - |
| 55 | Prepayments - Federal | 1-ZA-190-TX1 | - | - | (87) | - | (87) | - |
| 56 | Prepayments - State | 1-ZA-190-TX2 | (20) | - | - | - | (20) | - |
| 57 | Severance - Federal | 1-ZA-190-TX1 | - | - | (6,126) | - | (6,126) | - |
| 58 | Severance - State | 1-ZA-190-TX2 | (1,380) | - | - | - | (1,380) | - |
| 59 | Total 190 Electric | | <u>2,436</u> | <u>4,359</u> | <u>5,753</u> | <u>19,374</u> | <u>8,189</u> | <u>23,732</u> |
| 60 | ADIT FIN 48 - Federal | 1-ZA-282-F48 | - | - | 207 | 35,701 | 207 | 35,701 |
| 61 | ADIT FIN 48 - State | 1-ZA-282-F48 | (3) | 7,994 | - | - | (3) | 7,994 |
| 62 | ADIT Property Related - Federal | 1-ZA-282-111 | - | - | (310,495) | (468,997) | (310,495) | (468,997) |
| 63 | ADIT Property Related - State | 1-ZA-282-112 | (57,796) | (88,869) | - | - | (57,796) | (88,869) |
| 64 | ADIT Automated Meter Reading Equipment - Federal | 1-ZA-282-115 | - | - | (2,622) | (3,417) | (2,622) | (3,417) |
| 65 | ADIT Automated Meter Reading Equipment - State | 1-ZA-282-116 | (591) | (769) | - | - | (591) | (769) |
| 66 | ADIT Mixed Service Costs - Federal | 1-ZA-282-125 | - | - | - | 5,221 | - | 5,221 |
| 67 | ADIT Mixed Service Costs - State | 1-ZA-282-126 | - | 1,174 | - | - | - | 1,174 |
| 68 | ADIT Book Capitalized Repairs - Federal | 1-ZA-282-145 | - | - | - | (5,205) | - | (5,205) |
| 69 | ADIT Book Capitalized Repairs - State | 1-ZA-282-146 | - | (1,171) | - | - | - | (1,171) |
| 70 | ADIT Temporary Differences CWIP - Federal | 1-ZA-282-147 | - | - | 2,391 | 2,313 | 2,391 | 2,313 |
| 71 | ADIT Temporary Differences CWIP - State | 1-ZA-282-148 | 539 | 521 | - | - | 539 | 521 |
| 72 | Total 282 Electric | | <u>(57,851)</u> | <u>(81,121)</u> | <u>(310,520)</u> | <u>(434,384)</u> | <u>(368,371)</u> | <u>(515,504)</u> |
| 73 | Book/Tax Loss Reacquired Debt - Federal | 1-ZA-283-651 | - | - | (2,449) | (3,791) | (2,449) | (3,791) |
| 74 | Book/Tax Loss Reacquired Debt - State | 1-ZA-283-652 | (552) | (853) | - | - | (552) | (853) |
| 75 | Electric Rate Case Expense - Federal | 1-ZA-283-651 | - | - | (778) | (907) | (778) | (907) |
| 76 | Electric Rate Case Expense - State | 1-ZA-283-652 | (175) | (204) | - | - | (175) | (204) |
| 77 | Payroll Tax - Federal | 1-ZA-283-651 | - | - | (172) | (417) | (172) | (417) |
| 78 | Payroll Tax - State | 1-ZA-283-652 | (39) | (94) | - | - | (39) | (94) |
| 79 | Prepayments - Federal | 1-ZA-283-651 | - | - | (21) | (823) | (21) | (823) |
| 80 | Prepayments - State | 1-ZA-283-652 | (5) | (185) | - | - | (5) | (185) |

Ameren Illinois Electric
Accumulated Deferred Income Taxes
As of December 31,
(\$000s)

| Line No. | Description (A) | Account (B) | State Balance at 12/31/2009 (C) | State Balance at 12/31/2010 (D) | Federal Balance at 12/31/2009 (E) | Federal Balance at 12/31/2010 (F) | Total Beginning Deferred Tax Balance (G) | Total Ending Deferred Tax Balance (H) |
|----------|--|----------------|------------------------------------|------------------------------------|--------------------------------------|--------------------------------------|---|--|
| 81 | Rabbi Trust - Federal | 1-ZA-283-651 | - | - | 302 | 306 | 302 | 306 |
| 82 | Rabbi Trust - State | 1-ZA-283-652 | 68 | 69 | - | - | 68 | 69 |
| 83 | Renewable Energy Compliance Cost - Federal | 1-ZA-283-651 | - | - | - | 29 | - | 29 |
| 84 | Renewable Energy Compliance Cost - State | 1-ZA-283-652 | - | 6 | - | - | - | 6 |
| 85 | Total 283 Electric | | <u>(703)</u> | <u>(1,261)</u> | <u>(3,118)</u> | <u>(5,602)</u> | <u>(3,821)</u> | <u>(6,863)</u> |
| 86 | Total Deferred | | <u>\$ (56,117)</u> | <u>\$ (78,023)</u> | <u>\$ (307,885)</u> | <u>\$ (420,612)</u> | <u>\$ (364,002)</u> | <u>\$ (498,635)</u> |
| 87 | Total Account 190 Deferred | | 2,436 | 4,359 | 5,753 | 19,374 | 8,189 | 23,732 |
| 88 | Total Account 282 Deferred | | (57,851) | (81,121) | (310,520) | (434,384) | (368,371) | (515,504) |
| 89 | Total Account 283 Deferred | | (703) | (1,261) | (3,118) | (5,602) | (3,821) | (6,863) |
| 90 | Total | | <u>\$ (56,117)</u> | <u>\$ (78,023)</u> | <u>\$ (307,885)</u> | <u>\$ (420,612)</u> | <u>\$ (364,002)</u> | <u>\$ (498,635)</u> |
| | | | WPB-9b, Col. (J) | WPB-9a, Col. (J) | WPB-9b, Col. (I) | WPB-9a, Col. (I) | | |

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2010

| Line No. | Description (A) | Account (B) | Allocator (C) | Balance Per General Ledger at 12/31/2010 (D) | Electric Distribution - Federal (E) | Electric Distribution - State (F) |
|----------|--|----------------|------------------|---|--|---|
| 1 | | | Labor | | 93.41% | 93.41% |
| 2 | | | Plant | | 82.89% | 82.89% |
| 3 | | | Revenue | | 41.89% | 41.89% |
| 4 | Active VEBA - Federal | 1-ZA-190-611 | Labor | (486,499) | (454,457) | |
| 5 | Active VEBA - State | 1-ZA-190-612 | Labor | (109,461) | | (102,252) |
| 6 | IL Investment Tax Credit Carryforward | 1-ZA-190-CRD | Plant | 1,304,155 | | 1,080,959 |
| 7 | IL Credit Valuation Allowance | 1-ZA-190-CVA | Plant | (588,372) | | (487,677) |
| 8 | Federal Net Operating Loss | 1-ZA-190-FOL | Plant | 14,254,309 | 11,814,795 | |
| 9 | Federal Effect of Illinois NOL | 1-ZA-190-NLF | Plant | (1,108,878) | (919,102) | |
| 10 | State Effect of Illinois NOL | 1-ZA-190-NOL | Plant | 3,168,224 | | 2,626,007 |
| 11 | Unamortized Investment Tax Credit | 1-ZA-190-100 | Plant | 4,129,864 | 3,423,070 | |
| 12 | Tax Depr Step-Up Basis Metro - Federal | 1-ZA-190-365 | Plant | 6,947,720 | 5,758,672 | |
| 13 | Tax Depr Step-Up Basis Metro - State | 1-ZA-190-366 | Plant | 1,565,553 | | 1,297,621 |
| 14 | ADIT Federal | 1-ZA-190-611 | Other | (168,758) | - | |
| 15 | ADIT Legal Expenses Accrued - Federal | 1-ZA-190-611 | Labor | 220,000 | 205,510 | |
| 16 | ADIT Legal Expenses Accrued - State | 1-ZA-190-612 | Labor | 49,499 | | 46,239 |
| 17 | ADIT State | 1-ZA-190-612 | Other | (37,046) | | - |
| 18 | ADIT Uncollectible Accounts - Federal | 1-ZA-190-611 | Revenue | 3,282,374 | 1,375,092 | |
| 19 | ADIT Uncollectible Accounts - State | 1-ZA-190-612 | Revenue | 738,522 | | 309,391 |
| 20 | ARO Asset - Federal | 1-ZA-190-611 | Plant | (926,728) | (768,126) | |
| 21 | ARO Asset - State | 1-ZA-190-612 | Plant | (208,510) | | (172,825) |
| 22 | Inventory Reserve - Federal | 1-ZA-190-611 | Plant | 622,259 | 515,764 | |
| 23 | Inventory Reserve - State | 1-ZA-190-612 | Plant | 140,006 | | 116,045 |
| 24 | Charitable Contributions - Rate Case - Federal | 1-ZA-190-611 | Other | - | - | |
| 25 | Charitable Contributions - Rate Case - State | 1-ZA-190-612 | Other | - | | - |
| 26 | Deferred Compensation | 1-ZA-190-611 | Labor | 2,554,940 | 2,386,668 | |
| 27 | Deferred Compensation | 1-ZA-190-612 | Labor | 574,852 | | 536,991 |
| 28 | Employee Bonus Accrual - Federal | 1-ZA-190-611 | Labor | 2,431,919 | 2,271,749 | |
| 29 | Employee Bonus Accrual - State | 1-ZA-190-612 | Labor | 547,172 | | 511,134 |
| 30 | Employee Bonus Payment - Federal | 1-ZA-190-611 | Labor | (2,835,830) | (2,649,058) | |
| 31 | Employee Bonus Payment - State | 1-ZA-190-612 | Labor | (638,051) | | (596,028) |
| 32 | Employee Bonus 481a Adjustment - Federal | 1-ZA-190-611 | Labor | 704,737 | 658,322 | |
| 33 | Employee Bonus 481a Adjustment - State | 1-ZA-190-612 | Labor | 158,563 | | 148,120 |
| 34 | FAS 106 Post Retirement Benefits - Federal | 1-ZA-190-611 | Other | 54,999,515 | - | |
| 35 | FAS 106 Post Retirement Benefits - State | 1-ZA-190-612 | Other | 12,374,679 | | - |

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2010

| Line No. | Description (A) | Account (B) | Allocator (C) | Balance Per General Ledger at 12/31/2010 (D) | Electric Distribution - Federal (E) | Electric Distribution - State (F) |
|----------|--|----------------|------------------|---|--|---|
| 36 | FAS 106-2, Part D, Medicare Prescription - Federal | 1-ZA-190-61A | Other | (1,081,250) | - | - |
| 37 | FAS 106-2, Part D, Medicare Prescription - State | 1-ZA-190-61B | Other | (243,475) | - | - |
| 38 | Increase/decrease I & D - Federal | 1-ZA-190-611 | Other | 8,592,850 | - | - |
| 39 | Increase/decrease I & D - State | 1-ZA-190-612 | Other | 1,933,358 | - | - |
| 40 | Medical Expenses Incurred Not Reported - Federal | 1-ZA-190-611 | Labor | - | - | - |
| 41 | Medical Expenses Incurred Not Reported - State | 1-ZA-190-612 | Labor | - | - | - |
| 42 | Over/Under Accrual State Income Tax - Federal | 1-ZA-190-611 | Plant | (1,511,305) | (1,252,657) | - |
| 43 | Over/Under Accrual State Income Tax - State | 1-ZA-190-612 | Plant | (340,038) | - | (281,843) |
| 44 | Over/Under Accrual Gross Receipts Tax - Federal | 1-ZA-190-611 | Revenue | (62,356) | (26,123) | - |
| 45 | Over/Under Accrual Gross Receipts Tax - State | 1-ZA-190-612 | Revenue | (14,030) | - | (5,878) |
| 46 | Over/Under Accrual Property Tax - Federal | 1-ZA-190-611 | Plant | 394,676 | 327,130 | - |
| 47 | Over/Under Accrual Property Tax - State | 1-ZA-190-612 | Plant | 88,800 | - | 73,603 |
| 48 | Over/Under Accrual Tax 481a Adjustment - Federal | 1-ZA-190-611 | Plant | (1,260,226) | (1,044,548) | - |
| 49 | Over/Under Accrual Tax 481a Adjustment - State | 1-ZA-190-612 | Plant | (283,546) | - | (235,019) |
| 50 | Payroll Tax Adjustment - Federal | 1-ZA-190-611 | Labor | - | - | - |
| 51 | Payroll Tax Adjustment - State | 1-ZA-190-612 | Labor | - | - | - |
| 52 | Pension Expense Allowed/Disallowed - Federal | 1-ZA-190-611 | Other | 25,518,609 | - | - |
| 53 | Pension Expense Allowed/Disallowed - State | 1-ZA-190-612 | Other | 5,741,589 | - | - |
| 54 | Regulatory Asset Amortization - Federal | 1-ZA-190-611 | Other | 11,478,321 | - | - |
| 55 | Regulatory Asset Amortization - State | 1-ZA-190-612 | Other | 2,582,578 | - | - |
| 56 | Severance - Federal | 1-ZA-190-611 | Labor | (6,567,517) | (6,134,970) | - |
| 57 | Severance - State | 1-ZA-190-612 | Labor | (1,477,666) | - | (1,380,345) |
| 58 | Severance Rate Case Settlement - Federal | 1-ZA-190-611 | Distribution | (399,725) | (399,725) | - |
| 59 | Severance Rate Case Settlement - State | 1-ZA-190-612 | Distribution | (89,937) | - | (89,937) |
| 60 | Tax Reserve Interest - Current - Federal | 1-ZA-190-611 | Other | 163,243 | - | - |
| 61 | Tax Reserve Interest - Current - State | 1-ZA-190-612 | Other | 36,729 | - | - |
| 62 | Tax Reserve Interest - NonCurrent - Federal | 1-ZA-190-611 | Other | (1,034,894) | - | - |
| 63 | Tax Reserve Interest - NonCurrent - State | 1-ZA-190-612 | Other | (232,847) | - | - |
| 64 | Vacation Pay adjustment - Federal | 1-ZA-190-611 | Labor | 4,587,925 | 4,285,757 | - |
| 65 | Vacation Pay adjustment - State | 1-ZA-190-612 | Labor | 1,032,265 | - | 964,278 |
| 66 | ARO Asset - Federal | 1-ZA-190-TX1 | Plant | - | - | - |
| 67 | ARO Asset - State | 1-ZA-190-TX2 | Plant | - | - | - |
| 68 | Book/Tax Loss Reaquired Debt - Federal | 1-ZA-190-TX1 | Plant | - | - | - |
| 69 | Book/Tax Loss Reaquired Debt - State | 1-ZA-190-TX2 | Plant | - | - | - |
| 70 | FAS 158 Reversal - Federal | 1-ZA-190-TX1 | Other | - | - | - |
| 71 | FAS 158 Reversal - State | 1-ZA-190-TX2 | Other | - | - | - |

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2010

| Line No. | Description (A) | Account (B) | Allocator (C) | Balance Per General Ledger at 12/31/2010 (D) | Electric Distribution - Federal (E) | Electric Distribution - State (F) |
|----------|--|----------------|------------------|---|--|---|
| 72 | FAS 133 Transactions - Federal | 1-ZA-190-TX1 | Other | - | - | |
| 73 | FAS 133 Transactions - State | 1-ZA-190-TX2 | Other | - | | - |
| 74 | Medical Expenses Incurred Not Reported - Federal | 1-ZA-190-TX1 | Labor | - | - | |
| 75 | Medical Expenses Incurred Not Reported - State | 1-ZA-190-TX2 | Labor | - | | - |
| 76 | Electric Rate Case Expense - Federal | 1-ZA-190-TX1 | Distribution | - | - | |
| 77 | Electric Rate Case Expense - State | 1-ZA-190-TX2 | Distribution | - | | - |
| 78 | Illinois Bad Debt Tracker - Federal | 1-ZA-190-TX1 | Other | - | - | |
| 79 | Illinois Bad Debt Tracker - State | 1-ZA-190-TX2 | Other | - | | - |
| 80 | Payroll Tax Adjustment - Federal | 1-ZA-190-TX1 | Labor | - | - | |
| 81 | Payroll Tax Adjustment - State | 1-ZA-190-TX2 | Labor | - | | - |
| 82 | Prepayments - Federal | 1-ZA-190-TX1 | Plant | - | - | |
| 83 | Prepayments - State | 1-ZA-190-TX2 | Plant | - | | - |
| 84 | Purchase Accounting - Federal | 1-ZA-190-TX1 | Other | - | - | |
| 85 | Purchase Accounting - State | 1-ZA-190-TX2 | Other | - | | - |
| 86 | Regulatory Asset Amortization - Federal | 1-ZA-190-TX1 | Other | - | - | |
| 87 | Regulatory Asset Amortization - State | 1-ZA-190-TX2 | Other | - | | - |
| 88 | Severance - Federal | 1-ZA-190-TX1 | Labor | - | - | |
| 89 | Severance - State | 1-ZA-190-TX2 | Labor | - | | - |
| 90 | ADIT Federal | 1-ZA-190-TX1 | Other | - | | |
| 91 | ADIT State | 1-ZA-190-TX2 | Other | - | | |
| 92 | ADIT Federal - Purchase Accounting | 1-YP-190-611 | Other | (565,846) | - | |
| 93 | ADIT State - Purchase Accounting | 1-YP-190-612 | Other | (127,313) | | - |
| 94 | Deferred Tax Asset OCI - Pension - Purchase Accounting | 1-YP-190-TXP | Other | (43,482,333) | | |
| 95 | ADIT Federal - Purchase Accounting | 1-YP-190-TX1 | Other | - | | |
| 96 | ADIT State - Purchase Accounting | 1-YP-190-TX2 | Other | - | | |
| 97 | Deferred Tax Asset OCI - Pension - Purchase Accounting | 1-XP-190-TXP | Other | (29,072,919) | - | |
| 98 | ADIT Federal - Purchase Accounting | 1-XP-190-61A | Other | (188,771) | - | |
| 99 | ADIT State - Purchase Accounting | 1-XP-190-61B | Other | (42,755) | | - |
| 100 | ADIT Federal - Purchase Accounting | 1-XP-190-611 | Other | 23,915,352 | - | |
| 101 | ADIT State - Purchase Accounting | 1-XP-190-612 | Other | 5,388,579 | | - |
| 102 | Total Account 190 Electric | | | 107,036,854 | 19,373,764 | 4,358,585 |
| 103 | ADIT Federal | 2-ZA-190-611 | Other | (6,387,807) | | |
| 104 | ADIT State | 2-ZA-190-612 | Other | (1,437,449) | | |
| 105 | Unamortized Investment Tax Credit | 2-ZA-190-100 | Gas | 1,215,163 | | |
| 106 | Tax Depr Step-Up Basis Metro - Federal | 2-ZA-190-365 | Gas | 1,505,253 | | |

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2010

| Line No. | Description (A) | Account (B) | Allocator (C) | Balance Per General Ledger at 12/31/2010 (D) | Electric Distribution - Federal (E) | Electric Distribution - State (F) |
|----------|--|----------------|------------------|---|--|---|
| 107 | Tax Depr Step-Up Basis Metro - State | 2-ZA-190-366 | Gas | 339,199 | | |
| 108 | ADIT Legal Expenses Accrued - Federal | 2-ZA-190-611 | Gas | (45,830) | | |
| 109 | ADIT Legal Expenses Accrued - State | 2-ZA-190-612 | Gas | (10,312) | | |
| 110 | Increase/decrease I & D | 2-ZA-190-611 | Gas | 2,999,805 | | |
| 111 | Increase/decrease I & D | 2-ZA-190-612 | Gas | 674,944 | | |
| 112 | ADIT Uncollectible Accounts - Federal | 2-ZA-190-611 | Gas | 1,138,872 | | |
| 113 | ADIT Uncollectible Accounts - State | 2-ZA-190-612 | Gas | 256,241 | | |
| 114 | Vacation Pay adjustment - Federal | 2-ZA-190-611 | Gas | 316,375 | | |
| 115 | Vacation Pay adjustment - State | 2-ZA-190-612 | Gas | 71,183 | | |
| 116 | FAS 106 Post Retirement Benefits - Federal | 2-ZA-190-611 | Other | 8,849,154 | | |
| 117 | FAS 106 Post Retirement Benefits - State | 2-ZA-190-612 | Other | 1,991,026 | | |
| 118 | FAS 106-2, Part D, Medicare Prescription - Federal | 2-ZA-190-61A | Other | (392,444) | | |
| 119 | FAS 106-2, Part D, Medicare Prescription - State | 2-ZA-190-61B | Other | (88,353) | | |
| 120 | Employee Bonus Accrual - Federal | 2-ZA-190-611 | Gas | 1,265,093 | | |
| 121 | Employee Bonus Accrual - State | 2-ZA-190-612 | Gas | 284,642 | | |
| 122 | Employee Bonus Payment - Federal | 2-ZA-190-611 | Gas | (1,441,525) | | |
| 123 | Employee Bonus Payment - State | 2-ZA-190-612 | Gas | (324,337) | | |
| 124 | Employee Bonus 481a Adjustment - Federal | 2-ZA-190-611 | Gas | 349,143 | | |
| 125 | Employee Bonus 481a Adjustment - State | 2-ZA-190-612 | Gas | 78,556 | | |
| 126 | Gas Storage Fields - Federal | 2-ZA-190-611 | Gas | 16,126,046 | | |
| 127 | Gas Storage Fields - State | 2-ZA-190-612 | Gas | 3,628,298 | | |
| 128 | Over/Under Accrual Gross Receipts Tax - Federal | 2-ZA-190-611 | Gas | 388,805 | | |
| 129 | Over/Under Accrual Gross Receipts Tax - State | 2-ZA-190-612 | Gas | 87,480 | | |
| 130 | Over/Under Accrual Property Tax - Federal | 2-ZA-190-611 | Gas | 157,067 | | |
| 131 | Over/Under Accrual Property Tax - State | 2-ZA-190-612 | Gas | 35,339 | | |
| 132 | Over/Under Accrual Tax 481a Adjustment - Federal | 2-ZA-190-611 | Gas | 2,695,363 | | |
| 133 | Over/Under Accrual Tax 481a Adjustment - State | 2-ZA-190-612 | Gas | 606,446 | | |
| 134 | Severance Rate Case Settlement - Federal | 2-ZA-190-611 | Gas | (285,407) | | |
| 135 | Severance Rate Case Settlement - State | 2-ZA-190-612 | Gas | (64,215) | | |
| 136 | Pension Expense Allowed/Disallowed | 2-ZA-190-611 | Other | 5,237,534 | | |
| 137 | Pension Expense Allowed/Disallowed | 2-ZA-190-612 | Other | 1,178,425 | | |
| 138 | Gas Storage Fields - Federal | 2-ZA-190-TX1 | Gas | - | | |
| 139 | Gas Storage Fields - State | 2-ZA-190-TX2 | Gas | - | | |
| 140 | Gas Rate Case Expense - Federal | 2-ZA-190-TX1 | Gas | - | | |
| 141 | Gas Rate Case Expense - State | 2-ZA-190-TX2 | Gas | - | | |
| 142 | Illinois Bad Debt Tracker - Federal | 2-ZA-190-TX1 | Other | - | | |

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2010

| Line No. | Description (A) | Account (B) | Allocator (C) | Balance Per General Ledger at 12/31/2010 (D) | Electric Distribution - Federal (E) | Electric Distribution - State (F) |
|----------|--|----------------|------------------|---|--|---|
| 143 | Illinois Bad Debt Tracker - State | 2-ZA-190-TX2 | Other | - | | |
| 144 | Manufactured Gas Cleanup - Federal | 2-ZA-190-TX1 | Other | - | | |
| 145 | Manufactured Gas Cleanup - State | 2-ZA-190-TX2 | Other | - | | |
| 146 | Prepayments - Federal | 2-ZA-190-TX1 | Gas | - | | |
| 147 | Prepayments - State | 2-ZA-190-TX2 | Gas | - | | |
| 148 | ADIT Federal | 2-ZA-190-TX1 | Other | - | | |
| 149 | ADIT State | 2-ZA-190-612 | Other | - | | |
| 150 | Total Account 190 Gas | 2-ZA-190-TX2 | | 40,997,773 | - | - |
| 151 | Total Account 190 | | | 148,034,627 | 19,373,764 | 4,358,585 |
| 152 | ADIT FIN 48 - Federal | 1-ZA-282-F48 | Plant | 43,072,751 | 35,701,186 | |
| 153 | ADIT FIN 48 - State | 1-ZA-282-F48 | Plant | 9,644,802 | | 7,994,169 |
| 154 | ADIT Property Related - Federal | 1-ZA-282-111 | Plant | (565,835,209) | (468,996,927) | |
| 155 | ADIT Property Related - State | 1-ZA-282-112 | Plant | (107,219,192) | | (88,869,464) |
| 156 | ADIT Automated Meter Reading Equipment - Federal | 1-ZA-282-115 | Plant | (4,123,104) | (3,417,467) | |
| 157 | ADIT Automated Meter Reading Equipment - State | 1-ZA-282-116 | Plant | (927,930) | | (769,122) |
| 158 | ADIT Adjustment to FAS 109 Regulatory Asset | 1-ZA-282-120 | Other | (619,813) | - | |
| 159 | ADIT Mixed Service Costs - Federal | 1-ZA-282-125 | Plant | 6,299,505 | 5,221,394 | |
| 160 | ADIT Mixed Service Costs - State | 1-ZA-282-126 | Plant | 1,415,904 | | 1,173,583 |
| 161 | ADIT Adjustment to FAS 109 Regulatory Liability | 1-ZA-282-130 | Other | (1,567,406) | | - |
| 162 | ADIT Book Capitalized Repairs - Federal | 1-ZA-282-145 | Plant | (6,279,784) | (5,205,048) | |
| 163 | ADIT Book Capitalized Repairs - State | 1-ZA-282-146 | Plant | (1,412,926) | | (1,171,115) |
| 164 | ADIT Temporary Differences CWIP - Federal | 1-ZA-282-147 | Plant | 2,790,640 | 2,313,044 | |
| 165 | ADIT Temporary Differences CWIP - State | 1-ZA-282-148 | Plant | 628,951 | | 521,311 |
| 166 | ADIT Regulatory Asset Gross Up | 1-ZA-282-310 | Other | (1,544,350) | - | |
| 167 | ADIT Adjustment to FAS 109 Reg Liability State | 1-ZA-282-323 | Other | - | | - |
| 168 | ADIT Regulatory Liability Gross Up | 1-ZA-282-332 | Other | - | - | |
| 169 | ADIT Adjustment to FAS 109 Reg Liability Federal | 1-ZA-282-333 | Other | - | | - |
| 170 | ADIT Reg Liab - AFUDC Equity CWIP - Federal | 1-ZA-282-753 | Other | (242,155) | - | |
| 171 | ADIT Reg Liab - AFUDC Equity CWIP - State | 1-ZA-282-754 | Other | (54,499) | | - |
| 172 | ADIT Property Related - Federal | 1-ZA-282-7D1 | Other | 233,246 | - | |
| 173 | ADIT Property Related - State | 1-ZA-282-7D2 | Other | 51,031 | | - |
| 174 | Total Account 282 Electric | | | (625,689,538) | (434,383,819) | (81,120,637) |
| 175 | ADIT Property Related - Federal | 2-ZA-282-111 | Gas | (108,409,471) | | |

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2010

| Line No. | Description (A) | Account (B) | Allocator (C) | Balance Per General Ledger at 12/31/2010 (D) | Electric Distribution - Federal (E) | Electric Distribution - State (F) |
|----------|---|----------------|------------------|---|--|---|
| 176 | ADIT Property Related - State | 2-ZA-282-112 | Gas | (18,343,215) | | |
| 177 | ADIT Automated Meter Reading Equipment - Federal | 2-ZA-282-115 | Gas | (1,953,675) | | |
| 178 | ADIT Automated Meter Reading Equipment - State | 2-ZA-282-116 | Gas | (439,615) | | |
| 179 | ADIT Construction Work in Progress - Federal | 2-ZA-282-147 | Gas | 1,655,484 | | |
| 180 | ADIT Construction Work in Progress - State | 2-ZA-282-148 | Gas | 372,474 | | |
| 181 | Total Account 282 Gas | | | (127,118,018) | - | - |
| 182 | Total 282 | | | (752,807,556) | (434,383,819) | (81,120,637) |
| 183 | FAS 133 Transactions - Federal | 1-ZA-283-215 | Other | 151,012 | - | |
| 184 | FAS 133 Transactions - State | 1-ZA-283-216 | Other | 33,978 | | - |
| 185 | ADIT Intercompany Tax Gain - Federal | 1-ZA-283-513 | Other | (65,526,926) | - | |
| 186 | ADIT Intercompany Tax Gain - State | 1-ZA-283-514 | Other | (14,765,085) | | - |
| 187 | Book/Tax Loss Reacquired Debt - Federal | 1-ZA-283-651 | Plant | (4,573,557) | (3,790,828) | |
| 188 | Book/Tax Loss Reacquired Debt - State | 1-ZA-283-652 | Plant | (1,029,033) | | (852,922) |
| 189 | Electric Rate Case Expense - Federal | 1-ZA-283-651 | Distribution | (906,713) | (906,713) | |
| 190 | Electric Rate Case Expense - State | 1-ZA-283-652 | Distribution | (204,007) | | (204,007) |
| 191 | Environmental Remediation - Federal | 1-ZA-283-651 | Other | - | - | |
| 192 | Environmental Remediation - State | 1-ZA-283-652 | Other | - | | - |
| 193 | Illinois Bad Debt Tracker - Federal | 1-ZA-283-651 | Other | 74,504 | - | |
| 194 | Illinois Bad Debt Tracker - State | 1-ZA-283-652 | Other | 16,763 | | - |
| 195 | Payroll Tax - Federal | 1-ZA-283-651 | Labor | (446,575) | (417,163) | |
| 196 | Payroll Tax - State | 1-ZA-283-652 | Labor | (100,478) | | (93,860) |
| 197 | Prepayments - Federal | 1-ZA-283-651 | Plant | (992,482) | (822,626) | |
| 198 | Prepayments - State | 1-ZA-283-652 | Plant | (223,305) | | (185,088) |
| 199 | Rabbi Trust - Federal | 1-ZA-283-651 | Labor | 327,954 | 306,354 | |
| 200 | Rabbi Trust - State | 1-ZA-283-652 | Labor | 73,788 | | 68,928 |
| 201 | Renewable Energy Compliance Cost - Federal | 1-ZA-283-651 | Plant | 34,573 | 28,656 | |
| 202 | Renewable Energy Compliance Cost - State | 1-ZA-283-652 | Plant | 7,779 | | 6,448 |
| 203 | Section 1502 Adjustment to Pension and OPEB - Federal | 1-ZA-283-651 | Other | (30,995) | - | |
| 204 | Section 1502 Adjustment to Pension and OPEB - State | 1-ZA-283-652 | Other | (6,974) | | - |
| 205 | Non-property deferred - Federal | 1-ZA-283-651 | Other | 1,746,575 | - | |
| 206 | Non-property deferred - State | 1-ZA-283-652 | Other | 392,082 | | - |
| 207 | Non-property deferred - Federal | 1-ZA-283-6D1 | Other | 2,234,978 | - | |
| 208 | Non-property deferred - State | 1-ZA-283-6D2 | Other | (3,094,222) | - | |
| 209 | Non-property deferred - Federal - Purchase Accounting | 1-YP-283-651 | Other | 88,179 | | - |

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2010

| Line No. | Description (A) | Account (B) | Allocator (C) | Balance Per General Ledger at 12/31/2010 (D) | Electric Distribution - Federal (E) | Electric Distribution - State (F) |
|----------|--|----------------|------------------|---|--|---|
| 210 | Non-property deferred - State - Purchase Accounting | 1-YP-283-652 | Other | 19,840 | | - |
| 211 | Non-property deferred - Federal - Purchase Accounting | 1-XP-283-651 | Other | 2,810,102 | | - |
| 212 | Non-property deferred - State - Purchase Accounting | 1-XP-283-652 | Other | 633,153 | | - |
| 213 | Total Account 283 Electric | | | <u>(83,255,092)</u> | <u>(5,602,320)</u> | <u>(1,260,502)</u> |
| 214 | FAS 133 Transactions - Federal | 2-ZA-283-215 | Other | (244,523) | | |
| 215 | FAS 133 Transactions - State | 2-ZA-283-216 | Other | (55,018) | | |
| 216 | Gas Rate Case Expense - Federal | 2-ZA-283-651 | Gas | (829,136) | | |
| 217 | Gas Rate Case Expense - State | 2-ZA-283-652 | Gas | (186,552) | | |
| 218 | Gas Storage Fields - Federal | 2-ZA-283-651 | Gas | - | | |
| 219 | Gas Storage Fields - State | 2-ZA-283-652 | Gas | - | | |
| 220 | Illinois Bad Debt Tracker - Federal | 2-ZA-283-651 | Gas | (621,942) | | |
| 221 | Illinois Bad Debt Tracker - State | 2-ZA-283-652 | Gas | (139,935) | | |
| 222 | Manufactured Gas & Other Environmental Cleanup - Federal | 2-ZA-283-651 | Gas | 4,355,823 | | |
| 223 | Manufactured Gas & Other Environmental Cleanup - State | 2-ZA-283-652 | Gas | 980,043 | | |
| 224 | Medical Expenses Incurred Not Reported - Federal | 2-ZA-283-651 | Gas | - | | |
| 225 | Medical Expenses Incurred Not Reported - State | 2-ZA-283-652 | Gas | - | | |
| 226 | Prepayments - Federal | 2-ZA-283-651 | Gas | (1,615,785) | | |
| 227 | Prepayments - State | 2-ZA-283-652 | Gas | (363,546) | | |
| 228 | Non-property deferred - Federal | 2-ZA-283-651 | Other | 4,619,723 | | |
| 229 | Non-property deferred - State | 2-ZA-283-652 | Other | 1,041,098 | | |
| 230 | Total Account 283 Gas | | | <u>6,940,250</u> | <u>-</u> | <u>-</u> |
| 231 | Total 283 | | | (76,314,842) | (5,602,320) | (1,260,502) |
| 232 | Total Deferred | | | (681,087,771) | (420,612,375) | (78,022,554) |

To Sch B - 9, Col. (F) To Sch B - 9, Col. (D)

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2010

| Line No. | Description (A) | Account (B) | Allocator (C) | Balance Per General Ledger at 12/31/2009 (D) | Electric Distribution - Federal (E) | Electric Distribution - State (F) |
|----------|--|----------------|------------------|---|--|---|
| 1 | | | Labor | | 93.41% | 93.41% |
| 2 | | | Plant | | 82.89% | 82.89% |
| 3 | | | Revenue | | 41.89% | 41.89% |
| 4 | Active VEBA - Federal | 1-ZA-190-611 | Labor | (406,955) | (380,152) | |
| 5 | Active VEBA - State | 1-ZA-190-612 | Labor | (91,690) | | (85,651) |
| 6 | IL Investment Tax Credit Carryforward | 1-ZA-190-CRD | Plant | 1,254,364 | | 1,039,689 |
| 7 | IL Credit Valuation Allowance | 1-ZA-190-CVA | Plant | - | | - |
| 8 | Federal Net Operating Loss | 1-ZA-190-FOL | Plant | - | - | |
| 9 | Federal Effect of Illinois NOL | 1-ZA-190-NLF | Plant | (413,443) | (342,685) | |
| 10 | State Effect of Illinois NOL | 1-ZA-190-NOL | Plant | 1,181,267 | | 979,102 |
| 11 | Unamortized Investment Tax Credit | 1-ZA-190-100 | Plant | 5,117,684 | 4,241,832 | |
| 12 | Tax Depr Step-Up Basis Metro - Federal | 1-ZA-190-365 | Plant | 7,496,783 | 6,213,767 | |
| 13 | Tax Depr Step-Up Basis Metro - State | 1-ZA-190-366 | Plant | 1,689,090 | | 1,400,015 |
| 14 | ADIT Federal | 1-ZA-190-611 | Other | (381,725) | - | |
| 15 | ADIT Legal Expenses Accrued - Federal | 1-ZA-190-611 | Labor | 179,636 | 167,805 | |
| 16 | ADIT Legal Expenses Accrued - State | 1-ZA-190-612 | Labor | 40,472 | | 37,806 |
| 17 | ADIT State | 1-ZA-190-612 | Other | (86,007) | - | |
| 18 | ADIT Uncollectible Accounts - Federal | 1-ZA-190-611 | Revenue | 4,539,918 | 1,901,918 | |
| 19 | ADIT Uncollectible Accounts - State | 1-ZA-190-612 | Revenue | 1,022,885 | | 428,519 |
| 20 | ARO Asset - Federal | 1-ZA-190-611 | Plant | 640,403 | 530,803 | |
| 21 | ARO Asset - State | 1-ZA-190-612 | Plant | 144,289 | | 119,595 |
| 22 | Inventory Reserve - Federal | 1-ZA-190-611 | Plant | 564,070 | 467,534 | |
| 23 | Inventory Reserve - State | 1-ZA-190-612 | Plant | 127,090 | | 105,340 |
| 24 | Charitable Contributions - Rate Case - Federal | 1-ZA-190-611 | Other | 3,321,000 | - | |
| 25 | Charitable Contributions - Rate Case - State | 1-ZA-190-612 | Other | 748,250 | | - |
| 26 | Deferred Compensation | 1-ZA-190-611 | Labor | 2,771,927 | 2,589,364 | |
| 27 | Deferred Compensation | 1-ZA-190-612 | Labor | 624,539 | | 583,406 |
| 28 | Employee Bonus Accrual - Federal | 1-ZA-190-611 | Labor | - | - | |
| 29 | Employee Bonus Accrual - State | 1-ZA-190-612 | Labor | - | | - |
| 30 | Employee Bonus Payment - Federal | 1-ZA-190-611 | Labor | - | - | |
| 31 | Employee Bonus Payment - State | 1-ZA-190-612 | Labor | - | | - |
| 32 | Employee Bonus 481a Adjustment - Federal | 1-ZA-190-611 | Labor | - | - | |
| 33 | Employee Bonus 481a Adjustment - State | 1-ZA-190-612 | Labor | - | | - |
| 34 | FAS 106 Post Retirement Benefits - Federal | 1-ZA-190-611 | Other | 50,460,802 | - | |
| 35 | FAS 106 Post Retirement Benefits - State | 1-ZA-190-612 | Other | 11,369,256 | | - |

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2010

| Line No. | Description (A) | Account (B) | Allocator (C) | Balance Per General Ledger at 12/31/2009 (D) | Electric Distribution - Federal (E) | Electric Distribution - State (F) |
|----------|--|----------------|------------------|---|--|---|
| 36 | FAS 106-2, Part D, Medicare Prescription - Federal | 1-ZA-190-61A | Other | - | - | |
| 37 | FAS 106-2, Part D, Medicare Prescription - State | 1-ZA-190-61B | Other | - | | - |
| 38 | Increase/decrease I & D - Federal | 1-ZA-190-611 | Other | 7,543,338 | - | |
| 39 | Increase/decrease I & D - State | 1-ZA-190-612 | Other | 1,699,579 | | - |
| 40 | Medical Expenses Incurred Not Reported - Federal | 1-ZA-190-611 | Labor | (236,757) | (221,164) | |
| 41 | Medical Expenses Incurred Not Reported - State | 1-ZA-190-612 | Labor | (53,343) | | (49,830) |
| 42 | Over/Under Accrual State Income Tax - Federal | 1-ZA-190-611 | Plant | (865,257) | (717,175) | |
| 43 | Over/Under Accrual State Income Tax - State | 1-ZA-190-612 | Plant | (194,949) | | (161,585) |
| 44 | Over/Under Accrual Gross Receipts Tax - Federal | 1-ZA-190-611 | Revenue | (57,793) | (24,211) | |
| 45 | Over/Under Accrual Gross Receipts Tax - State | 1-ZA-190-612 | Revenue | (13,021) | | (5,455) |
| 46 | Over/Under Accrual Property Tax - Federal | 1-ZA-190-611 | Plant | (700,987) | (581,019) | |
| 47 | Over/Under Accrual Property Tax - State | 1-ZA-190-612 | Plant | (157,938) | | (130,908) |
| 48 | Over/Under Accrual Tax 481a Adjustment - Federal | 1-ZA-190-611 | Plant | (764,913) | (634,004) | |
| 49 | Over/Under Accrual Tax 481a Adjustment - State | 1-ZA-190-612 | Plant | (172,342) | | (142,847) |
| 50 | Payroll Tax Adjustment - Federal | 1-ZA-190-611 | Labor | (139,739) | (130,536) | |
| 51 | Payroll Tax Adjustment - State | 1-ZA-190-612 | Labor | (31,484) | | (29,410) |
| 52 | Pension Expense Allowed/Disallowed - Federal | 1-ZA-190-611 | Other | 23,176,287 | - | |
| 53 | Pension Expense Allowed/Disallowed - State | 1-ZA-190-612 | Other | 5,221,819 | | - |
| 54 | Regulatory Asset Amortization - Federal | 1-ZA-190-611 | Other | - | - | |
| 55 | Regulatory Asset Amortization - State | 1-ZA-190-612 | Other | - | | - |
| 56 | Severance - Federal | 1-ZA-190-611 | Labor | 27,054 | 25,272 | |
| 57 | Severance - State | 1-ZA-190-612 | Labor | 6,095 | | 5,694 |
| 58 | Severance Rate Case Settlement - Federal | 1-ZA-190-611 | Distribution | - | - | |
| 59 | Severance Rate Case Settlement - State | 1-ZA-190-612 | Distribution | - | | - |
| 60 | Tax Reserve Interest - Current - Federal | 1-ZA-190-611 | Other | 221,776 | - | |
| 61 | Tax Reserve Interest - Current - State | 1-ZA-190-612 | Other | 49,970 | | - |
| 62 | Tax Reserve Interest - NonCurrent - Federal | 1-ZA-190-611 | Other | 33,871 | - | |
| 63 | Tax Reserve Interest - NonCurrent - State | 1-ZA-190-612 | Other | 7,632 | | - |
| 64 | Vacation Pay adjustment - Federal | 1-ZA-190-611 | Labor | 2,348,577 | 2,193,896 | |
| 65 | Vacation Pay adjustment - State | 1-ZA-190-612 | Labor | 529,156 | | 494,305 |
| 66 | ARO Asset - Federal | 1-ZA-190-TX1 | Plant | (641,602) | (531,797) | |
| 67 | ARO Asset - State | 1-ZA-190-TX2 | Plant | (144,558) | | (119,818) |
| 68 | Book/Tax Loss Reaquired Debt - Federal | 1-ZA-190-TX1 | Plant | (1,846,775) | (1,530,714) | |
| 69 | Book/Tax Loss Reaquired Debt - State | 1-ZA-190-TX2 | Plant | (416,094) | | (344,883) |
| 70 | FAS 158 Reversal - Federal | 1-ZA-190-TX1 | Other | 13,516,682 | - | |
| 71 | FAS 158 Reversal - State | 1-ZA-190-TX2 | Other | 3,045,425 | | - |

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2010

| Line No. | Description (A) | Account (B) | Allocator (C) | Balance Per General Ledger at 12/31/2009 (D) | Electric Distribution - Federal (E) | Electric Distribution - State (F) |
|----------|--|----------------|------------------|---|--|---|
| 72 | FAS 133 Transactions - Federal | 1-ZA-190-TX1 | Other | 50,667 | - | |
| 73 | FAS 133 Transactions - State | 1-ZA-190-TX2 | Other | 11,416 | | - |
| 74 | Medical Expenses Incurred Not Reported - Federal | 1-ZA-190-TX1 | Labor | (821,530) | (767,423) | |
| 75 | Medical Expenses Incurred Not Reported - State | 1-ZA-190-TX2 | Labor | (185,098) | | (172,907) |
| 76 | Electric Rate Case Expense - Federal | 1-ZA-190-TX1 | Distribution | (477,787) | (477,787) | |
| 77 | Electric Rate Case Expense - State | 1-ZA-190-TX2 | Distribution | (107,649) | | (107,649) |
| 78 | Illinois Bad Debt Tracker - Federal | 1-ZA-190-TX1 | Other | (2,690,172) | - | |
| 79 | Illinois Bad Debt Tracker - State | 1-ZA-190-TX2 | Other | (606,119) | | - |
| 80 | Payroll Tax Adjustment - Federal | 1-ZA-190-TX1 | Labor | (28,602) | (26,718) | |
| 81 | Payroll Tax Adjustment - State | 1-ZA-190-TX2 | Labor | (6,444) | | (6,020) |
| 82 | Prepayments - Federal | 1-ZA-190-TX1 | Plant | (105,389) | (87,352) | |
| 83 | Prepayments - State | 1-ZA-190-TX2 | Plant | (23,745) | | (19,681) |
| 84 | Purchase Accounting - Federal | 1-ZA-190-TX1 | Other | 4,692,879 | - | |
| 85 | Purchase Accounting - State | 1-ZA-190-TX2 | Other | 1,057,346 | | - |
| 86 | Regulatory Asset Amortization - Federal | 1-ZA-190-TX1 | Other | 6,447,600 | - | |
| 87 | Regulatory Asset Amortization - State | 1-ZA-190-TX2 | Other | 1,452,700 | | - |
| 88 | Severance - Federal | 1-ZA-190-TX1 | Labor | (6,558,407) | (6,126,460) | |
| 89 | Severance - State | 1-ZA-190-TX2 | Labor | (1,477,666) | | (1,380,345) |
| 90 | ADIT Federal | 1-ZA-190-TX1 | Other | 5,359,889 | | |
| 91 | ADIT State | 1-ZA-190-TX2 | Other | 1,249,629 | | |
| 92 | ADIT Federal - Purchase Accounting | 1-YP-190-611 | Other | 3,086,791 | - | |
| 93 | ADIT State - Purchase Accounting | 1-YP-190-612 | Other | 695,481 | | - |
| 94 | Deferred Tax Asset OCI - Pension - Purchase Accounting | 1-YP-190-TXP | Other | (69,859,713) | | |
| 95 | ADIT Federal - Purchase Accounting | 1-YP-190-TX1 | Other | 7,021,933 | | |
| 96 | ADIT State - Purchase Accounting | 1-YP-190-TX2 | Other | 1,585,168 | | |
| 97 | Deferred Tax Asset OCI - Pension - Purchase Accounting | 1-XP-190-TXP | Other | - | - | |
| 98 | ADIT Federal - Purchase Accounting | 1-XP-190-61A | Other | - | - | |
| 99 | ADIT State - Purchase Accounting | 1-XP-190-61B | Other | - | | - |
| 100 | ADIT Federal - Purchase Accounting | 1-XP-190-611 | Other | - | - | |
| 101 | ADIT State - Purchase Accounting | 1-XP-190-612 | Other | - | | - |
| 102 | Total Account 190 Electric | | | 92,666,792 | 5,752,993 | 2,436,483 |
| 103 | ADIT Federal | 2-ZA-190-611 | Other | (1) | | |
| 104 | ADIT State | 2-ZA-190-612 | Other | - | | |
| 105 | Unamortized Investment Tax Credit | 2-ZA-190-100 | Gas | 1,440,648 | | |
| 106 | Tax Depr Step-Up Basis Metro - Federal | 2-ZA-190-365 | Gas | 1,671,776 | | |

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2010

| Line No. | Description (A) | Account (B) | Allocator (C) | Balance Per General Ledger at 12/31/2009 (D) | Electric Distribution - Federal (E) | Electric Distribution - State (F) |
|----------|--|----------------|------------------|---|--|---|
| 107 | Tax Depr Step-Up Basis Metro - State | 2-ZA-190-366 | Gas | 376,666 | | |
| 108 | ADIT Legal Expenses Accrued - Federal | 2-ZA-190-611 | Gas | (10,000) | | |
| 109 | ADIT Legal Expenses Accrued - State | 2-ZA-190-612 | Gas | (2,253) | | |
| 110 | Increase/decrease I & D | 2-ZA-190-611 | Other | 2,283,966 | | |
| 111 | Increase/decrease I & D | 2-ZA-190-612 | Other | 514,599 | | |
| 112 | ADIT Uncollectible Accounts - Federal | 2-ZA-190-611 | Gas | 1,092,289 | | |
| 113 | ADIT Uncollectible Accounts - State | 2-ZA-190-612 | Gas | 246,103 | | |
| 114 | Vacation Pay adjustment - Federal | 2-ZA-190-611 | Gas | 150,959 | | |
| 115 | Vacation Pay adjustment - State | 2-ZA-190-612 | Gas | 34,012 | | |
| 116 | FAS 106 Post Retirement Benefits - Federal | 2-ZA-190-611 | Other | 9,249,021 | | |
| 117 | FAS 106 Post Retirement Benefits - State | 2-ZA-190-612 | Other | 2,083,887 | | |
| 118 | FAS 106-2, Part D, Medicare Prescription - Federal | 2-ZA-190-61A | Other | - | | |
| 119 | FAS 106-2, Part D, Medicare Prescription - State | 2-ZA-190-61B | Other | - | | |
| 120 | Employee Bonus Accrual - Federal | 2-ZA-190-611 | Gas | - | | |
| 121 | Employee Bonus Accrual - State | 2-ZA-190-612 | Gas | - | | |
| 122 | Employee Bonus Payment - Federal | 2-ZA-190-611 | Gas | - | | |
| 123 | Employee Bonus Payment - State | 2-ZA-190-612 | Gas | - | | |
| 124 | Employee Bonus 481a Adjustment - Federal | 2-ZA-190-611 | Gas | - | | |
| 125 | Employee Bonus 481a Adjustment - State | 2-ZA-190-612 | Gas | - | | |
| 126 | Gas Storage Fields - Federal | 2-ZA-190-611 | Gas | - | | |
| 127 | Gas Storage Fields - State | 2-ZA-190-612 | Gas | - | | |
| 128 | Over/Under Accrual Gross Receipts Tax - Federal | 2-ZA-190-611 | Gas | 394,105 | | |
| 129 | Over/Under Accrual Gross Receipts Tax - State | 2-ZA-190-612 | Gas | 88,795 | | |
| 130 | Over/Under Accrual Property Tax - Federal | 2-ZA-190-611 | Gas | 196,621 | | |
| 131 | Over/Under Accrual Property Tax - State | 2-ZA-190-612 | Gas | 44,300 | | |
| 132 | Over/Under Accrual Tax 481a Adjustment - Federal | 2-ZA-190-611 | Gas | 1,777,341 | | |
| 133 | Over/Under Accrual Tax 481a Adjustment - State | 2-ZA-190-612 | Gas | 400,450 | | |
| 134 | Severance Rate Case Settlement - Federal | 2-ZA-190-611 | Gas | - | | |
| 135 | Severance Rate Case Settlement - State | 2-ZA-190-612 | Gas | - | | |
| 136 | Pension Expense Allowed/Disallowed | 2-ZA-190-611 | Other | 4,407,754 | | |
| 137 | Pension Expense Allowed/Disallowed | 2-ZA-190-612 | Other | 993,105 | | |
| 138 | Gas Storage Fields - Federal | 2-ZA-190-TX1 | Gas | 2,833,396 | | |
| 139 | Gas Storage Fields - State | 2-ZA-190-TX2 | Gas | 638,389 | | |
| 140 | Gas Rate Case Expense - Federal | 2-ZA-190-TX1 | Gas | (282,964) | | |
| 141 | Gas Rate Case Expense - State | 2-ZA-190-TX2 | Gas | (63,754) | | |
| 142 | Illinois Bad Debt Tracker - Federal | 2-ZA-190-TX1 | Other | (1,059,480) | | |

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2010

| Line No. | Description (A) | Account (B) | Allocator (C) | Balance Per General Ledger at 12/31/2009 (D) | Electric Distribution - Federal (E) | Electric Distribution - State (F) |
|----------|--|----------------|------------------|---|--|---|
| 143 | Illinois Bad Debt Tracker - State | 2-ZA-190-TX2 | Other | (238,710) | | |
| 144 | Manufactured Gas Cleanup - Federal | 2-ZA-190-TX1 | Other | 528,376 | | |
| 145 | Manufactured Gas Cleanup - State | 2-ZA-190-TX2 | Other | 119,048 | | |
| 146 | Prepayments - Federal | 2-ZA-190-TX1 | Gas | (56,720) | | |
| 147 | Prepayments - State | 2-ZA-190-TX2 | Gas | (12,780) | | |
| 148 | ADIT Federal | 2-ZA-190-TX1 | Other | - | | |
| 149 | ADIT State | 2-ZA-190-TX2 | Other | (2) | | |
| 150 | Total Account 190 Gas | | | 29,838,942 | - | - |
| 151 | Total Account 190 | | | 122,505,734 | 5,752,993 | 2,436,483 |
| 152 | ADIT FIN 48 - Federal | 1-ZA-282-F48 | Plant | 249,292 | 206,628 | |
| 153 | ADIT FIN 48 - State | 1-ZA-282-F48 | Plant | (3,693) | | (3,061) |
| 154 | ADIT Property Related - Federal | 1-ZA-282-111 | Plant | (374,605,847) | (310,494,979) | |
| 155 | ADIT Property Related - State | 1-ZA-282-112 | Plant | (69,729,275) | | (57,795,654) |
| 156 | ADIT Automated Meter Reading Equipment - Federal | 1-ZA-282-115 | Plant | (3,163,818) | (2,622,355) | |
| 157 | ADIT Automated Meter Reading Equipment - State | 1-ZA-282-116 | Plant | (712,835) | | (590,839) |
| 158 | ADIT Adjustment to FAS 109 Regulatory Asset | 1-ZA-282-120 | Other | (1,982,862) | | |
| 159 | ADIT Mixed Service Costs - Federal | 1-ZA-282-125 | Plant | - | - | |
| 160 | ADIT Mixed Service Costs - State | 1-ZA-282-126 | Plant | - | | - |
| 161 | ADIT Adjustment to FAS 109 Regulatory Liability | 1-ZA-282-130 | Other | (2,830,647) | | |
| 162 | ADIT Book Capitalized Repairs - Federal | 1-ZA-282-145 | Plant | - | - | |
| 163 | ADIT Book Capitalized Repairs - State | 1-ZA-282-146 | Plant | - | | - |
| 164 | ADIT Temporary Differences CWIP - Federal | 1-ZA-282-147 | Plant | 2,884,505 | 2,390,844 | |
| 165 | ADIT Temporary Differences CWIP - State | 1-ZA-282-148 | Plant | 649,904 | | 538,678 |
| 166 | ADIT Regulatory Asset Gross Up | 1-ZA-282-310 | Other | (3,143,011) | | |
| 167 | ADIT Adjustment to FAS 109 Reg Liability State | 1-ZA-282-323 | Other | (41,913) | | |
| 168 | ADIT Regulatory Liability Gross Up | 1-ZA-282-332 | Other | 2,458,956 | | |
| 169 | ADIT Adjustment to FAS 109 Reg Liability Federal | 1-ZA-282-333 | Other | 3,776,800 | | |
| 170 | ADIT Reg Liab - AFUDC Equity CWIP - Federal | 1-ZA-282-753 | Other | 722 | | |
| 171 | ADIT Reg Liab - AFUDC Equity CWIP - State | 1-ZA-282-754 | Other | 163 | | |
| 172 | ADIT Property Related - Federal | 1-ZA-282-7D1 | Other | 345,286 | | |
| 173 | ADIT Property Related - State | 1-ZA-282-7D2 | Other | 75,617 | | |
| 174 | Total Account 282 Electric | | | (445,772,656) | (310,519,862) | (57,850,875) |
| 175 | ADIT Property Related - Federal | 2-ZA-282-111 | Gas | (82,235,646) | | |

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2010

| Line No. | Description (A) | Account (B) | Allocator (C) | Balance Per General Ledger at 12/31/2009 (D) | Electric Distribution - Federal (E) | Electric Distribution - State (F) |
|----------|---|----------------|------------------|---|--|---|
| 176 | ADIT Property Related - State | 2-ZA-282-112 | Gas | (14,243,106) | | |
| 177 | ADIT Automated Meter Reading Equipment - Federal | 2-ZA-282-115 | Gas | (1,172,720) | | |
| 178 | ADIT Automated Meter Reading Equipment - State | 2-ZA-282-116 | Gas | (264,224) | | |
| 179 | ADIT Construction Work in Progress - Federal | 2-ZA-282-147 | Gas | 348,069 | | |
| 180 | ADIT Construction Work in Progress - State | 2-ZA-282-148 | Gas | 78,422 | | |
| 181 | Total Account 282 Gas | | | (97,489,205) | - | - |
| 182 | Total 282 | | | (543,261,861) | (310,519,862) | (57,850,875) |
| 183 | FAS 133 Transactions - Federal | 1-ZA-283-215 | Other | (5,481) | - | |
| 184 | FAS 133 Transactions - State | 1-ZA-283-216 | Other | (1,234) | | - |
| 185 | ADIT Intercompany Tax Gain - Federal | 1-ZA-283-513 | Other | (73,888,566) | - | |
| 186 | ADIT Intercompany Tax Gain - State | 1-ZA-283-514 | Other | (16,647,732) | | - |
| 187 | Book/Tax Loss Reacquired Debt - Federal | 1-ZA-283-651 | Plant | (2,954,470) | (2,448,836) | |
| 188 | Book/Tax Loss Reacquired Debt - State | 1-ZA-283-652 | Plant | (665,668) | | (551,744) |
| 189 | Electric Rate Case Expense - Federal | 1-ZA-283-651 | Distribution | (778,438) | (778,438) | |
| 190 | Electric Rate Case Expense - State | 1-ZA-283-652 | Distribution | (175,389) | | (175,389) |
| 191 | Environmental Remediation - Federal | 1-ZA-283-651 | Other | 894,086 | - | |
| 192 | Environmental Remediation - State | 1-ZA-283-652 | Other | 201,445 | | - |
| 193 | Illinois Bad Debt Tracker - Federal | 1-ZA-283-651 | Other | (1,677,024) | - | |
| 194 | Illinois Bad Debt Tracker - State | 1-ZA-283-652 | Other | (377,848) | | - |
| 195 | Payroll Tax - Federal | 1-ZA-283-651 | Labor | (184,320) | (172,180) | |
| 196 | Payroll Tax - State | 1-ZA-283-652 | Labor | (41,529) | | (38,794) |
| 197 | Prepayments - Federal | 1-ZA-283-651 | Plant | (25,194) | (20,882) | |
| 198 | Prepayments - State | 1-ZA-283-652 | Plant | (5,677) | | (4,705) |
| 199 | Rabbi Trust - Federal | 1-ZA-283-651 | Labor | 323,658 | 302,341 | |
| 200 | Rabbi Trust - State | 1-ZA-283-652 | Labor | 72,923 | | 68,120 |
| 201 | Renewable Energy Compliance Cost - Federal | 1-ZA-283-651 | Plant | - | - | |
| 202 | Renewable Energy Compliance Cost - State | 1-ZA-283-652 | Plant | - | | - |
| 203 | Section 1502 Adjustment to Pension and OPEB - Federal | 1-ZA-283-651 | Other | (34,490) | - | |
| 204 | Section 1502 Adjustment to Pension and OPEB - State | 1-ZA-283-652 | Other | (7,771) | | - |
| 205 | Non-property deferred - Federal | 1-ZA-283-651 | Other | 1 | - | |
| 206 | Non-property deferred - State | 1-ZA-283-652 | Other | - | | - |
| 207 | Non-property deferred - Federal | 1-ZA-283-6D1 | Other | (546,427) | - | |
| 208 | Non-property deferred - State | 1-ZA-283-6D2 | Other | (28,720) | - | |
| 209 | Non-property deferred - Federal - Purchase Accounting | 1-YP-283-651 | Other | - | | - |

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2010

| Line No. | Description (A) | Account (B) | Allocator (C) | Balance Per General Ledger at 12/31/2009 (D) | Electric Distribution - Federal (E) | Electric Distribution - State (F) |
|----------|--|----------------|------------------|---|--|---|
| 210 | Non-property deferred - State - Purchase Accounting | 1-YP-283-652 | Other | - | | - |
| 211 | Non-property deferred - Federal - Purchase Accounting | 1-XP-283-651 | Other | - | | - |
| 212 | Non-property deferred - State - Purchase Accounting | 1-XP-283-652 | Other | - | | - |
| 213 | Total Account 283 Electric | | | <u>(96,553,865)</u> | <u>(3,117,995)</u> | <u>(702,512)</u> |
| 214 | FAS 133 Transactions - Federal | 2-ZA-283-215 | Other | (238,711) | | |
| 215 | FAS 133 Transactions - State | 2-ZA-283-216 | Other | (53,784) | | |
| 216 | Gas Rate Case Expense - Federal | 2-ZA-283-651 | Gas | (683,512) | | |
| 217 | Gas Rate Case Expense - State | 2-ZA-283-652 | Gas | (154,001) | | |
| 218 | Gas Storage Fields - Federal | 2-ZA-283-651 | Gas | 9,359,951 | | |
| 219 | Gas Storage Fields - State | 2-ZA-283-652 | Gas | 2,133,093 | | |
| 220 | Illinois Bad Debt Tracker - Federal | 2-ZA-283-651 | Other | (4,092,768) | | |
| 221 | Illinois Bad Debt Tracker - State | 2-ZA-283-652 | Other | (922,136) | | |
| 222 | Manufactured Gas & Other Environmental Cleanup - Federal | 2-ZA-283-651 | Other | 871,437 | | |
| 223 | Manufactured Gas & Other Environmental Cleanup - State | 2-ZA-283-652 | Other | 196,342 | | |
| 224 | Medical Expenses Incurred Not Reported - Federal | 2-ZA-283-651 | Gas | 33,552 | | |
| 225 | Medical Expenses Incurred Not Reported - State | 2-ZA-283-652 | Gas | 7,560 | | |
| 226 | Prepayments - Federal | 2-ZA-283-651 | Gas | (725,958) | | |
| 227 | Prepayments - State | 2-ZA-283-652 | Gas | (163,564) | | |
| 228 | Non-property deferred - Federal | 2-ZA-283-651 | Other | (6) | | |
| 229 | Non-property deferred - State | 2-ZA-283-652 | Other | (477,004) | | |
| 230 | Total Account 283 Gas | | | <u>5,090,491</u> | <u>-</u> | <u>-</u> |
| 231 | Total 283 | | | (91,463,374) | (3,117,995) | (702,512) |
| 232 | Total Deferred | | | (512,219,501) | (307,884,863) | (56,116,904) |

To Sch B - 9, Col. (E)

To Sch B - 9, Col. (C)

Ameren Illinois Electric
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2010

| Line No. | Tax Account No. (A) | Deferred Tax Items (B) | Type (C) | ICC Account No. (D) | AIC Account No. (E) | Ending Balance at 12/31/2009 (F) | Ending Balance at 12/31/2010 (G) | Included in Rate Base (Y/N)? (H) | Footnote (I) |
|----------|------------------------|---------------------------------------|-------------|------------------------|---|-------------------------------------|-------------------------------------|-------------------------------------|-----------------|
| 1 | 190-611/612 | Active VEBA | Electric | 165 | 165-030, 165-031, 165-680 | 1,115,532 | 1,343,181 | Y | 4 |
| 2 | 190-CRD | IL Investment Tax Credit Carryforward | Electric | | | - | - | Y | 5 |
| 3 | 190-CVA | IL Credit Valuation Allowance | Electric | | | - | - | Y | 5 |
| 4 | 190-FOL | Federal Net Operating Loss | Electric | | | - | - | Y | 5 |
| 5 | 190-NLF | Federal Effect of Illinois NOL | Electric | | | - | - | Y | 5 |
| 6 | 190-NOL | State Effect of Illinois NOL | Electric | | | - | - | Y | 5 |
| 7 | 190-100 | Unamortized Investment Tax Credit | Electric | 254/255 | 254-100/255- | - | - | N | 3 |
| 8 | 190-365/366 | Tax Depr Step-Up Basis Metro | Electric | Various | Various | - | - | Y | 4 |
| 9 | 190-611/612 | Legal Expense Reserve | Electric | 242 | 242-009 | (579,832) | (888,112) | Y | 1, 4 |
| 10 | 190-611/612 | Uncollectible Accounts | Electric | 144 | 144- , 144-001, 144-002, 144-003, 144-010 | (5,831,802) | (4,237,919) | Y | 4 |
| 11 | 190-611/612 | Asset Retirement Obligation | Electric | 182/230 | 182-343, 230-101 | 15,057 | 2,367,470 | Y | 4 |
| 12 | 190-611/612 | Inventory Reserve | Electric | 154 | 154-021 | (1,443,003) | (1,589,656) | Y | 4 |
| 13 | 190-611/612 | Charitable Contributions - Rate Case | Electric | 242 | 242-BDC | (4,294,055) | - | Y | 4 |

Ameren Illinois Electric
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2010

| Line No. | Tax Account No. (A) | Deferred Tax Items (B) | Type (C) | ICC Account No. (D) | AIC Account No. (E) | Ending Balance at 12/31/2009 (F) | Ending Balance at 12/31/2010 (G) | Included in Rate Base (Y/N)? (H) | Footnote (I) |
|----------|------------------------|--|-------------|------------------------|---|-------------------------------------|-------------------------------------|-------------------------------------|-----------------|
| 14 | 190-611/612 | Deferred Compensation | Electric | 242/253 | 242-092, 253-615, 253-616, 253-617, 253-628, 253-649, 253-650, 253-651, 253-652, 253-653, 253-654 | (7,991,862) | (7,356,052) | Y | 4 |
| 15 | 190-611/612 | Employee Bonus Accrual | Electric | 232 | 232-007 | (12,137,081) | (10,466,195) | Y | 4 |
| 16 | 190-611/612 | Employee Bonus Payment | Electric | 232 | 232-007 | (12,137,081) | (10,466,195) | Y | 4 |
| 17 | 190-611/612 | Employee Bonus 481(a) adjustment | Electric | 232 | 232-007 | (12,137,081) | (10,466,195) | Y | 4 |
| 18 | 190-611/612 | FAS 106 Deduction | Electric | 228/253 | 228-310, 228-311, 228-312, 228-313, 228-314, 228-316, 228-317, 253-080 | - | - | N | 1, 3, 4 |
| 19 | 190-611/612 | FAS 106-2 Part D, Prescription | Electric | 253 | 253-081 | - | - | N | 1, 3, 4 |
| 20 | 190-611/612 | FAS 158 Reversal | Electric | Various | Various | - | - | N | 3, 4 |
| 21 | 190-611/612 | Injuries and Damages Reserve | Electric | 186/228 | 186-060, 228-002, 228-020, 228-021, 228-023, 228-030, 228-HMA | - | - | N | 3, 4 |
| 22 | 190-611/612 | Medical Expenses Incurred Not Reported | Electric | 186/242 | 186-060, 242-044 | 3,372,133 | 2,546,122 | Y | 4 |
| 23 | 190-611/612 | State Income Taxes | Electric | 236 | 236-032, 236-042 | (1,291,387) | - | Y | 4 |
| 24 | 190-611/612 | Gross Receipts Taxes | Electric | 236 | 236-012 | (595,757) | (595,688) | Y | 4 |
| 25 | 190-611/612 | Property Taxes | Electric | 236 | 236-011 | (3,622,520) | (3,848,473) | Y | 4 |
| 26 | 190-611/612 | Taxes - Sec. 481(a) Adjustment | Electric | 236 | 236-011, 236-012, 236-032, 236-042 | (6,092,612) | (5,027,043) | Y | 4 |
| 27 | 190-611/612 | Pension | Electric | 253 | 253-072, 253-097 | - | - | N | 1, 3, 4 |

Ameren Illinois Electric
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2010

| Line No. | Tax Account No. (A) | Deferred Tax Items (B) | Type (C) | ICC Account No. (D) | AIC Account No. (E) | Ending Balance at 12/31/2009 (F) | Ending Balance at 12/31/2010 (G) | Included in Rate Base (Y/N)? (H) | Footnote (I) |
|----------|---|------------------------------------|-------------|------------------------|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-----------------|
| 28 | 190-611/612 | Regulatory Asset Amortization | Electric | 182 | 182-399 | - | - | N | 3, 4 |
| 29 | 190-611/612 | Severance | Electric | 232 | 232-SEV | (78,001) | - | Y | 4 |
| 30 | 190-611/612 | Severance Rate Case Settlement | Electric | 182 | 182-SEV | - | 1,232,008 | Y | 4 |
| 31 | 190-611/612 | Tax Reserve Interest - Current | Electric | 237 | 237-TAX | - | - | N | 3, 4 |
| 32 | 190-611/612 | Tax Reserve Interest - Non Current | Electric | 186/253 | 186-TAX, 253-237 | - | - | N | 3, 4 |
| 33 | 190-611/612 | Vacation Pay Adjustment | Electric | 242 | 242-010 | (17,474,928) | (18,628,189) | Y | 1, 4 |
| 34 | 282-F48/S48, 282-111/112, 282-115/116, 282-125/126, 282-145/146, 282-147/148 | Accelerated Depreciation | Electric | Plant | Plant | - | - | Y | 2 |
| 35 | 283-215/216 | FAS 133 Transactions | Electric | Various | Various | - | - | N | 3, 4 |
| 36 | 283-513/514 | Intercompany Tax Gain | Electric | Various | Various | - | - | N | 3, 4 |
| 37 | 283-651/652 | Book/Tax Loss on Reacquired Debt | Electric | 189 | 189 Major | 12,282,564 | 11,683,861 | Y | 4 |
| 38 | 283-651/652 | Rate Case Expenses | Electric | 182/186 | 182-337, 186-208, 186-211 | 3,605,136 | 2,582,194 | Y | 4 |
| 39 | 283-651/652 | Environmental Remediation | Electric | 242/253 | 242-630, 253-630 | 3,283 | - | Y | 4 |
| 40 | 283-651/652 | Illinois Bad Debt Tracker | Electric | 182-254 | 182-BD8, 182-BD0, 254-BD9, 254-BD0 | 5,237,490 | (1,658,510) | Y | 4 |
| 41 | 283-651/652 | Payroll Tax Adjustment | Electric | Various | Various | - | - | Y | 4 |
| 42 | 283-651/652 | Prepayments - 12 Month Rule | Electric | 165 | 165-003 | 54,987 | 1,165,989 | Y | 4 |

Ameren Illinois Electric
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2010

| Line No. | Tax Account No. (A) | Deferred Tax Items (B) | Type (C) | ICC Account No. (D) | AIC Account No. (E) | Ending Balance at 12/31/2009 (F) | Ending Balance at 12/31/2010 (G) | Included in Rate Base (Y/N)? (H) | Footnote (I) |
|----------|------------------------|---|-------------|------------------------|------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-----------------|
| 43 | 283-651/652 | Rabbi Trust | Electric | Various | Various | - | - | Y | 4 |
| 44 | 283-651/652 | Renewable Energy Compliance Cost | Electric | 242 | 242-048 | - | (198,608) | Y | 4 |
| 45 | 283-651/652 | Section 1502 Adjustment to Pension & OPEB | Electric | Various | Various | - | - | Y | 4 |

NOTES

- [1] Balance in underlying account is booked entirely to electric. Deferred taxes are allocated between electric and gas.
- [2] Depreciation - Tax uses accelerated depreciation methodologies and therefore, tax depreciation is over a different time period than book depreciation.
- [3] Associated asset and/or liability not considered as a component of rate base for rate-making purposes.
- [4] Underlying deferred tax a result of book/tax timing differences.
- [5] No underlying book account for deferred tax item.

Ameren Illinois Electric
Property Held for Future Use Included in Rate Base
 As of December 31, 2010

| <u>Line No.</u> | <u>Property Name</u> (A) | <u>Property Description</u> (B) | <u>Date of Acquisition</u> (C) | <u>Purchase Price</u> (D) | <u>Accumulated Depreciation</u> (E) | <u>Net Original Cost</u> (F) | <u>Expenses</u> <u>2010 Real Estate Taxes</u> (G) | <u>Expected In-Service Date</u> (H) | <u>Expected Use</u> (I) |
|-----------------|------------------------------------|--|-----------------------------------|------------------------------|--|---------------------------------|---|--|--------------------------------------|
| 1 | Alton Substation Site (Bockstruck) | 31.28 acres, Alton, Illinois, Madison County, Part of the NE 1/4 of Section 30, Township 6 North, Range 9 West | 4/3/2006 | \$ 304,500 | \$ - | \$ 375,935 | \$ 483 | 2015 | Proposed 183/34.5 kv substation site |

Ameren Illinois Electric
Analysis of Activity in Property Held for Future Use
 As of December 31,

| Line No. | Date of Acquisition (A) | Beginning Balance (B) | Additions (C) | Ending Balance (D) | Expenses | | | |
|----------|--|--------------------------|------------------|-----------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| | | | | | 2007 Property Taxes (E) | 2008 Property Taxes (F) | 2009 Property Taxes (G) | 2010 Property Taxes (H) |
| 1 | 4/3/2006 | \$ 309,830 | \$ 66,105 | \$ 375,935 | \$ 70 | \$ 77 | \$ 467 | \$ 483 |
| 2 | No revenue has been realized form the property listed above. | | | | | | | |

Ameren Illinois Electric
Workpaper Supporting Property Held for Future Use
As of December 31, 2010

| <u>Line No.</u> | <u>Property Name</u> (A) | <u>Property Description</u> (B) | <u>Description of Additions</u> (C) | <u>Additions Amount</u> (D) |
|-----------------|-----------------------------|--|--|--------------------------------|
| 1 | Alton Substation Site | 31.28 acres, Alton, Illinois, Madison County, Part of the NE 1/4 of Section 30, Township 6 North, Range 9 West | Overhead | \$ 66,105 |

Ameren Illinois Electric
Customer Deposits

| Line No. | Month (A) | Customer Deposits [1] (B) | Interest on Customer Deposits (C) |
|----------|------------------|------------------------------|--------------------------------------|
| 1 | Interest Rate | | 0.50% |
| 2 | Dec-09 | \$ 27,033,444 | \$ 135,167 |
| 3 | Jan-10 | 27,984,652 | 139,923 |
| 4 | Feb-10 | 28,215,576 | 141,078 |
| 5 | Mar-10 | 28,384,162 | 141,921 |
| 6 | Apr-10 | 28,323,413 | 141,617 |
| 7 | May-10 | 28,425,499 | 142,127 |
| 8 | Jun-10 | 28,622,093 | 143,110 |
| 9 | Jul-10 | 29,057,592 | 145,288 |
| 10 | Aug-10 | 29,230,284 | 146,151 |
| 11 | Sep-10 | 29,576,745 | 147,884 |
| 12 | Oct-10 | 29,669,602 | 148,348 |
| 13 | Nov-10 | 30,013,169 | 150,066 |
| 14 | Dec-10 | 30,235,720 | 151,179 |
| 15 | 13 Month Average | \$ 28,828,612 | \$ 144,143 |

NOTES

[1] Calculated using Electric and Common Deposits as of December 31, 2010 [see WPB-13b] and the Company's 2010 Revenue Allocator (see WPB-13c).

Ameren Illinois Electric
Workpaper Supporting Customer Deposits
For the Month Ending,

| Line No. | Month | Jurisdictional Customer Deposits Dr/(Cr) | | | | Jurisdictional Customer Deposits Dr/(Cr) | | | |
|----------|-----------|--|-------------------|-----------------|---------------------------------|--|-------------------|-----------------|---------------------------------|
| | | 2007 | | | | 2008 | | | |
| | | AmerenCILCO (B) | AmerenCIPS (C) | AmerenIP (D) | Ameren Illinois Total (E) | AmerenCILCO (F) | AmerenCIPS (G) | AmerenIP (H) | Ameren Illinois Total (I) |
| 1 | January | \$ 3,030,758 | \$ 9,532,529 | \$ 9,551,334 | \$ 22,114,621 | \$ 3,049,149 | \$ 8,454,236 | \$ 9,172,835 | \$ 20,676,220 |
| 2 | February | 3,124,187 | 9,753,532 | 9,732,349 | 22,610,068 | 3,002,339 | 8,363,019 | 9,061,916 | 20,427,274 |
| 3 | March | 3,226,021 | 9,850,346 | 9,852,374 | 22,928,742 | 3,015,622 | 8,282,217 | 9,040,019 | 20,337,858 |
| 4 | April | 3,251,054 | 9,822,196 | 9,880,346 | 22,953,595 | 3,002,386 | 8,248,496 | 9,135,248 | 20,386,130 |
| 5 | May | 3,282,336 | 9,729,059 | 9,867,427 | 22,878,822 | 2,965,732 | 8,141,770 | 9,031,412 | 20,138,914 |
| 6 | June | 3,305,433 | 9,715,682 | 9,781,929 | 22,803,044 | 3,023,115 | 8,165,852 | 9,125,231 | 20,314,197 |
| 7 | July | 3,321,603 | 9,659,830 | 9,833,997 | 22,815,429 | 3,103,551 | 8,298,293 | 9,295,794 | 20,697,638 |
| 8 | August | 3,295,880 | 9,536,910 | 9,804,644 | 22,637,433 | 3,198,647 | 8,424,388 | 9,478,303 | 21,101,338 |
| 9 | September | 3,280,010 | 9,393,960 | 9,797,370 | 22,471,340 | 3,310,138 | 8,658,448 | 9,836,227 | 21,804,813 |
| 10 | October | 3,240,036 | 9,257,510 | 9,777,222 | 22,274,768 | 3,414,349 | 8,811,098 | 10,129,371 | 22,354,818 |
| 11 | November | 3,177,370 | 8,949,522 | 9,613,774 | 21,740,666 | 3,459,080 | 8,961,808 | 10,321,525 | 22,742,414 |
| 12 | December | 3,109,809 | 8,769,738 | 9,392,246 | 21,271,793 | 3,461,763 | 9,031,821 | 10,499,373 | 22,992,958 |

NOTES

Customer Deposits are recorded in Account 235. Interest on Customer Deposits are recorded in Account 237.
Interest on Customer Deposits are at .5%

Ameren Illinois Electric
Workpaper Supporting Customer Deposits
For the Month Ending,

| Line No. | Month (A) | Jurisdictional Customer Deposits Dr/(Cr) | | | | Jurisdictional Customer Deposits Dr/(Cr) |
|-------------|--------------|--|-------------------|-----------------|---------------------------------|--|
| | | 2009 | | | | 2010 |
| | | AmerenCILCO (J) | AmerenCIPS (K) | AmerenIP (L) | Ameren Illinois Total (M) | Ameren Illinois Total (N) |
| 1 | January | \$ 3,480,455 | \$ 9,158,933 | \$ 10,791,529 | \$ 23,430,917 | \$ 27,984,652 |
| 2 | February | 3,489,985 | 9,149,180 | 10,873,389 | 23,512,555 | 28,215,576 |
| 3 | March | 3,488,376 | 9,134,861 | 10,979,601 | 23,602,838 | 28,384,162 |
| 4 | April | 3,526,234 | 9,193,159 | 11,249,167 | 23,968,559 | 28,323,413 |
| 5 | May | 3,484,305 | 9,025,546 | 11,160,133 | 23,669,983 | 28,425,499 |
| 6 | June | 3,504,344 | 9,095,734 | 11,374,535 | 23,974,612 | 28,622,093 |
| 7 | July | 3,556,944 | 9,190,314 | 11,672,182 | 24,419,439 | 29,057,592 |
| 8 | August | 3,625,116 | 9,279,627 | 11,825,368 | 24,730,110 | 29,230,284 |
| 9 | September | 3,720,126 | 9,551,523 | 12,189,644 | 25,461,292 | 29,576,745 |
| 10 | October | 3,770,072 | 9,747,180 | 12,577,974 | 26,095,226 | 29,669,602 |
| 11 | November | 3,838,785 | 9,984,622 | 13,003,513 | 26,826,920 | 30,013,169 |
| 12 | December | 3,827,818 | 10,009,700 | 13,195,926 | 27,033,444 | 30,235,720 |

Ameren Illinois Electric
Workpaper Supporting Customer Deposits
For the Month Ending,

| Line No. | Month | Interest on Customer Deposits - Jurisdictional Dr/(Cr) | | | | Interest on Customer Deposits - Jurisdictional Dr/(Cr) | | | |
|----------|-----------|--|-------------------|-----------------|---------------------------------|--|-------------------|-----------------|---------------------------------|
| | | 2007 | | | | 2008 | | | |
| | | AmerenCILCO (O) | AmerenCIPS (P) | AmerenIP (Q) | Ameren Illinois Total (R) | AmerenCILCO (S) | AmerenCIPS (T) | AmerenIP (U) | Ameren Illinois Total (V) |
| 1 | January | \$ 15,154 | \$ 47,663 | \$ 47,757 | \$ 110,573 | \$ 15,246 | \$ 42,271 | \$ 45,864 | \$ 103,381 |
| 2 | February | 15,621 | 48,768 | 48,662 | 113,050 | 15,012 | 41,815 | 45,310 | 102,136 |
| 3 | March | 16,130 | 49,252 | 49,262 | 114,644 | 15,078 | 41,411 | 45,200 | 101,689 |
| 4 | April | 16,255 | 49,111 | 49,402 | 114,768 | 15,012 | 41,242 | 45,676 | 101,931 |
| 5 | May | 16,412 | 48,645 | 49,337 | 114,394 | 14,829 | 40,709 | 45,157 | 100,695 |
| 6 | June | 16,527 | 48,578 | 48,910 | 114,015 | 15,116 | 40,829 | 45,626 | 101,571 |
| 7 | July | 16,608 | 48,299 | 49,170 | 114,077 | 15,518 | 41,491 | 46,479 | 103,488 |
| 8 | August | 16,479 | 47,685 | 49,023 | 113,187 | 15,993 | 42,122 | 47,392 | 105,507 |
| 9 | September | 16,400 | 46,970 | 48,987 | 112,357 | 16,551 | 43,292 | 49,181 | 109,024 |
| 10 | October | 16,200 | 46,288 | 48,886 | 111,374 | 17,072 | 44,055 | 50,647 | 111,774 |
| 11 | November | 15,887 | 44,748 | 48,069 | 108,703 | 17,295 | 44,809 | 51,608 | 113,712 |
| 12 | December | 15,549 | 43,849 | 46,961 | 106,359 | 17,309 | 45,159 | 52,497 | 114,965 |

Ameren Illinois Electric
Workpaper Supporting Customer Deposits
For the Month Ending,

| Line No. | Month (A) | Interest on Customer Deposits - Jurisdictional Dr/(Cr) | | | | Interest on Customer Deposits - Jurisdictional Dr/(Cr) | |
|----------|--------------|--|-------------------|-----------------|---------------------------------|--|--|
| | | 2009 | | | | 2010 | |
| | | AmerenCILCO (W) | AmerenCIPS (X) | AmerenIP (Y) | Ameren Illinois Total (Z) | Ameren Illinois Total (AA) | |
| 1 | January | \$ 17,402 | \$ 45,795 | \$ 53,958 | \$ 117,155 | \$ 139,923 | |
| 2 | February | 17,450 | 45,746 | 54,367 | 117,563 | 141,078 | |
| 3 | March | 17,442 | 45,674 | 54,898 | 118,014 | 141,921 | |
| 4 | April | 17,631 | 45,966 | 56,246 | 119,843 | 141,617 | |
| 5 | May | 17,422 | 45,128 | 55,801 | 118,350 | 142,127 | |
| 6 | June | 17,522 | 45,479 | 56,873 | 119,873 | 143,110 | |
| 7 | July | 17,785 | 45,952 | 58,361 | 122,097 | 145,288 | |
| 8 | August | 18,126 | 46,398 | 59,127 | 123,651 | 146,151 | |
| 9 | September | 18,601 | 47,758 | 60,948 | 127,306 | 147,884 | |
| 10 | October | 18,850 | 48,736 | 62,890 | 130,476 | 148,348 | |
| 11 | November | 19,194 | 49,923 | 65,018 | 134,135 | 150,066 | |
| 12 | December | 19,139 | 50,048 | 65,980 | 135,167 | 151,179 | |

Ameren Illinois Electric
Workpaper Supporting Customer Deposits
For the Month Ending,

2007

| Line No. | Month (A) | AmerenCILCO (B) | AmerenCIPS (C) | AmerenIP (D) | Ameren Illinois Total (E) |
|----------|-----------|-----------------|----------------|---------------|---------------------------|
| 1 | January | | | | |
| 2 | Elec | \$ 776,263 | \$ 5,042,169 | \$ 3,916,703 | \$ 9,735,135 |
| 3 | Common | 4,485,086 | 6,037,552 | 8,775,002 | 19,297,640 |
| 4 | Total | 5,261,349 | 11,079,721 | 12,691,706 | 29,032,776 |
| 5 | February | | | | |
| 6 | Elec | 817,026 | 5,173,995 | 3,973,594 | 9,964,615 |
| 7 | Common | 4,589,858 | 6,157,456 | 8,968,305 | 19,715,620 |
| 8 | Total | 5,406,885 | 11,331,451 | 12,941,899 | 29,680,235 |
| 9 | March | | | | |
| 10 | Elec | 861,135 | 5,228,097 | 4,006,435 | 10,095,667 |
| 11 | Common | 4,704,698 | 6,214,885 | 9,104,080 | 20,023,664 |
| 12 | Total | 5,565,833 | 11,442,982 | 13,110,516 | 30,119,330 |
| 13 | April | | | | |
| 14 | Elec | 886,091 | 5,234,997 | 4,019,952 | 10,141,039 |
| 15 | Common | 4,704,850 | 6,167,758 | 9,126,592 | 19,999,199 |
| 16 | Total | 5,590,941 | 11,402,754 | 13,146,543 | 30,140,239 |
| 17 | May | | | | |
| 18 | Elec | 905,354 | 5,194,422 | 3,980,510 | 10,080,286 |
| 19 | Common | 4,728,761 | 6,097,084 | 9,167,896 | 19,993,742 |
| 20 | Total | 5,634,115 | 11,291,507 | 13,148,406 | 30,074,028 |
| 21 | June | | | | |
| 22 | Elec | 928,656 | 5,212,287 | 3,874,161 | 10,015,104 |
| 23 | Common | 4,728,353 | 6,055,078 | 9,200,368 | 19,983,799 |
| 24 | Total | 5,657,010 | 11,267,365 | 13,074,529 | 29,998,903 |
| 25 | July | | | | |
| 26 | Elec | 951,344 | 5,210,284 | 3,913,922 | 10,075,549 |
| 27 | Common | 4,715,385 | 5,982,675 | 9,219,535 | 19,917,596 |
| 28 | Total | 5,666,729 | 11,192,959 | 13,133,457 | 29,993,145 |
| 29 | August | | | | |
| 30 | Elec | 936,685 | 5,167,935 | 3,902,696 | 10,007,316 |
| 31 | Common | 4,693,375 | 5,874,342 | 9,191,304 | 19,759,021 |
| 32 | Total | 5,630,060 | 11,042,277 | 13,094,000 | 29,766,337 |
| 33 | September | | | | |
| 34 | Elec | 949,839 | 5,080,848 | 3,924,974 | 9,955,662 |
| 35 | Common | 4,635,634 | 5,799,233 | 9,145,282 | 19,580,149 |
| 36 | Total | 5,585,474 | 10,880,080 | 13,070,256 | 29,535,810 |
| 37 | October | | | | |
| 38 | Elec | 960,001 | 5,032,664 | 3,975,583 | 9,968,248 |
| 39 | Common | 4,535,896 | 5,680,552 | 9,035,091 | 19,251,538 |
| 40 | Total | 5,495,896 | 10,713,216 | 13,010,673 | 29,219,786 |
| 41 | November | | | | |
| 42 | Elec | 957,107 | 4,894,605 | 3,959,473 | 9,811,185 |
| 43 | Common | 4,416,985 | 5,452,073 | 8,805,636 | 18,674,693 |
| 44 | Total | 5,374,091 | 10,346,678 | 12,765,109 | 28,485,878 |
| 45 | December | | | | |
| 46 | Elec | 936,433 | 4,791,587 | 3,877,821 | 9,605,842 |
| 47 | Common | 4,323,707 | 5,348,857 | 8,587,802 | 18,260,366 |
| 48 | Total | \$ 5,260,140 | \$ 10,140,444 | \$ 12,465,623 | \$ 27,866,208 |

Ameren Illinois Electric
Workpaper Supporting Customer Deposits
For the Month Ending,

2008

| Line No. | Month (A) | AmerenCILCO (F) | AmerenCIPS (G) | AmerenIP (H) | Ameren Illinois Total (I) |
|----------|-----------|-----------------|----------------|---------------|---------------------------|
| 1 | January | | | | |
| 2 | Elec | \$ 885,364 | \$ 4,726,838 | \$ 3,910,960 | \$ 9,523,161 |
| 3 | Common | 4,206,158 | 5,159,952 | 8,434,882 | 17,800,992 |
| 4 | Total | 5,091,521 | 9,886,790 | 12,345,842 | 27,324,153 |
| 5 | February | | | | |
| 6 | Elec | 874,479 | 4,694,073 | 3,851,356 | 9,419,907 |
| 7 | Common | 4,136,323 | 5,079,036 | 8,352,622 | 17,567,981 |
| 8 | Total | 5,010,802 | 9,773,109 | 12,203,978 | 26,987,889 |
| 9 | March | | | | |
| 10 | Elec | 888,527 | 4,648,864 | 3,851,454 | 9,388,845 |
| 11 | Common | 4,134,836 | 5,029,763 | 8,317,364 | 17,481,963 |
| 12 | Total | 5,023,363 | 9,678,626 | 12,168,818 | 26,870,808 |
| 13 | April | | | | |
| 14 | Elec | 905,189 | 4,653,828 | 3,925,852 | 9,484,869 |
| 15 | Common | 4,076,718 | 4,976,210 | 8,350,756 | 17,403,684 |
| 16 | Total | 4,981,907 | 9,630,038 | 12,276,608 | 26,888,553 |
| 17 | May | | | | |
| 18 | Elec | 882,021 | 4,574,668 | 3,862,503 | 9,319,192 |
| 19 | Common | 4,050,501 | 4,938,049 | 8,285,856 | 17,274,406 |
| 20 | Total | 4,932,522 | 9,512,717 | 12,148,359 | 26,593,598 |
| 21 | June | | | | |
| 22 | Elec | 888,426 | 4,577,216 | 3,905,235 | 9,370,876 |
| 23 | Common | 4,149,597 | 4,967,860 | 8,367,749 | 17,485,206 |
| 24 | Total | 5,038,023 | 9,545,075 | 12,272,984 | 26,856,082 |
| 25 | July | | | | |
| 26 | Elec | 913,872 | 4,627,325 | 3,987,612 | 9,528,810 |
| 27 | Common | 4,256,491 | 5,081,834 | 8,509,112 | 17,847,437 |
| 28 | Total | 5,170,363 | 9,709,159 | 12,496,724 | 27,376,247 |
| 29 | August | | | | |
| 30 | Elec | 934,438 | 4,686,133 | 4,054,609 | 9,675,180 |
| 31 | Common | 4,401,369 | 5,174,982 | 8,694,280 | 18,270,631 |
| 32 | Total | 5,335,807 | 9,861,115 | 12,748,889 | 27,945,812 |
| 33 | September | | | | |
| 34 | Elec | 963,884 | 4,819,327 | 4,171,206 | 9,954,417 |
| 35 | Common | 4,560,857 | 5,314,613 | 9,081,131 | 18,956,602 |
| 36 | Total | 5,524,741 | 10,133,940 | 13,252,338 | 28,911,019 |
| 37 | October | | | | |
| 38 | Elec | 992,122 | 4,887,685 | 4,298,216 | 10,178,022 |
| 39 | Common | 4,708,539 | 5,431,303 | 9,347,448 | 19,487,290 |
| 40 | Total | 5,700,661 | 10,318,987 | 13,645,664 | 29,665,312 |
| 41 | November | | | | |
| 42 | Elec | 1,004,659 | 4,956,340 | 4,381,265 | 10,342,264 |
| 43 | Common | 4,771,121 | 5,544,892 | 9,522,346 | 19,838,359 |
| 44 | Total | 5,775,780 | 10,501,233 | 13,903,611 | 30,180,623 |
| 45 | December | | | | |
| 46 | Elec | 994,508 | 4,989,152 | 4,443,982 | 10,427,642 |
| 47 | Common | 4,796,070 | 5,596,392 | 9,706,901 | 20,099,363 |
| 48 | Total | \$ 5,790,578 | \$ 10,585,544 | \$ 14,150,883 | \$ 30,527,005 |

Ameren Illinois Electric
Workpaper Supporting Customer Deposits
For the Month Ending,

2009

| Line No. | Month (A) | AmerenCILCO (J) | AmerenCIPS (K) | AmerenIP (L) | Ameren Illinois Total (M) |
|----------|-----------|-----------------|----------------|---------------|---------------------------|
| 1 | January | | | | |
| 2 | Elec | \$ 993,375 | \$ 5,018,581 | \$ 4,344,706 | \$ 10,356,661 |
| 3 | Common | 4,747,277 | 5,646,245 | 9,739,997 | 20,133,519 |
| 4 | Total | 5,740,651 | 10,664,826 | 14,084,703 | 30,490,181 |
| 5 | February | | | | |
| 6 | Elec | 1,000,653 | 4,978,045 | 4,366,749 | 10,345,447 |
| 7 | Common | 4,751,575 | 5,688,224 | 9,830,370 | 20,270,170 |
| 8 | Total | 5,752,228 | 10,666,270 | 14,197,120 | 30,615,617 |
| 9 | March | | | | |
| 10 | Elec | 987,140 | 4,964,553 | 4,419,981 | 10,371,674 |
| 11 | Common | 4,774,296 | 5,687,097 | 9,910,413 | 20,371,807 |
| 12 | Total | 5,761,436 | 10,651,650 | 14,330,395 | 30,743,481 |
| 13 | April | | | | |
| 14 | Elec | 1,010,615 | 5,029,816 | 4,507,689 | 10,548,120 |
| 15 | Common | 4,801,751 | 5,677,598 | 10,185,169 | 20,664,517 |
| 16 | Total | 5,812,365 | 10,707,414 | 14,692,858 | 31,212,637 |
| 17 | May | | | | |
| 18 | Elec | 997,106 | 4,971,150 | 4,440,877 | 10,409,134 |
| 19 | Common | 4,747,501 | 5,529,025 | 10,151,595 | 20,428,122 |
| 20 | Total | 5,744,607 | 10,500,175 | 14,592,473 | 30,837,256 |
| 21 | June | | | | |
| 22 | Elec | 999,875 | 5,004,312 | 4,507,398 | 10,511,585 |
| 23 | Common | 4,780,468 | 5,579,519 | 10,375,017 | 20,735,004 |
| 24 | Total | 5,780,342 | 10,583,831 | 14,882,415 | 31,246,588 |
| 25 | July | | | | |
| 26 | Elec | 1,008,769 | 5,049,071 | 4,652,745 | 10,710,586 |
| 27 | Common | 4,863,891 | 5,647,459 | 10,605,115 | 21,116,466 |
| 28 | Total | 5,872,660 | 10,696,531 | 15,257,860 | 31,827,052 |
| 29 | August | | | | |
| 30 | Elec | 1,037,613 | 5,071,669 | 4,630,332 | 10,739,614 |
| 31 | Common | 4,938,960 | 5,738,439 | 10,870,414 | 21,547,814 |
| 32 | Total | 5,976,573 | 10,810,109 | 15,500,746 | 32,287,428 |
| 33 | September | | | | |
| 34 | Elec | 1,069,337 | 5,263,510 | 4,782,221 | 11,115,067 |
| 35 | Common | 5,059,760 | 5,847,612 | 11,191,293 | 22,098,665 |
| 36 | Total | 6,129,097 | 11,111,122 | 15,973,514 | 33,213,732 |
| 37 | October | | | | |
| 38 | Elec | 1,085,325 | 5,361,808 | 4,907,096 | 11,354,230 |
| 39 | Common | 5,124,576 | 5,980,382 | 11,589,327 | 22,694,285 |
| 40 | Total | 6,209,902 | 11,342,190 | 16,496,423 | 34,048,515 |
| 41 | November | | | | |
| 42 | Elec | 1,109,880 | 5,481,647 | 5,071,628 | 11,663,155 |
| 43 | Common | 5,208,864 | 6,140,759 | 11,983,662 | 23,333,285 |
| 44 | Total | 6,318,744 | 11,622,405 | 17,055,290 | 34,996,439 |
| 45 | December | | | | |
| 46 | Elec | 1,088,073 | 5,449,046 | 5,109,845 | 11,646,964 |
| 47 | Common | 5,229,556 | 6,219,415 | 12,216,625 | 23,665,596 |
| 48 | Total | \$ 6,317,629 | \$ 11,668,461 | \$ 17,326,470 | \$ 35,312,560 |

Ameren Illinois Electric
Workpaper Supporting Customer Deposits
For the Month Ending,

| 2010 | | | | | | | |
|----------|-----------|-----------------|----------------|--------------|---------------------------|--|--|
| Line No. | Month (A) | AmerenCILCO (N) | AmerenCIPS (O) | AmerenIP (P) | Ameren Illinois Total (Q) | Ameren Illinois Electric Allocator (R) | Jurisdictional Deposits - Ameren Illinois Electric (S) |
| 1 | January | | | | | | |
| 2 | Elec | \$ 1,095,746 | \$ 5,482,301 | \$ 5,166,403 | \$ 11,744,451 | 100.00% | \$ 11,744,451 |
| 3 | Common | 5,298,963 | 6,293,683 | 12,414,513 | 24,007,159 | 67.65% | 16,240,201 |
| 4 | Total | 6,394,710 | 11,775,984 | 17,580,916 | 35,751,610 | | 27,984,652 |
| 5 | February | | | | | | |
| 6 | Elec | 1,111,774 | 5,501,392 | 5,190,428 | 11,803,594 | 100.00% | 11,803,594 |
| 7 | Common | 5,357,882 | 6,346,584 | 12,556,628 | 24,261,095 | 67.65% | 16,411,982 |
| 8 | Total | 6,469,656 | 11,847,977 | 17,747,056 | 36,064,689 | | 28,215,576 |
| 9 | March | | | | | | |
| 10 | Elec | 1,123,202 | 5,543,306 | 5,211,954 | 11,878,461 | 100.00% | 11,878,461 |
| 11 | Common | 5,403,072 | 6,314,964 | 12,681,599 | 24,399,636 | 67.65% | 16,505,701 |
| 12 | Total | 6,526,274 | 11,858,270 | 17,893,553 | 36,278,097 | | 28,384,162 |
| 13 | April | | | | | | |
| 14 | Elec | 1,145,874 | 5,588,282 | 5,211,634 | 11,945,791 | 100.00% | 11,945,791 |
| 15 | Common | 5,320,802 | 6,257,314 | 12,632,186 | 24,210,302 | 67.65% | 16,377,622 |
| 16 | Total | 6,466,676 | 11,845,596 | 17,843,821 | 36,156,093 | | 28,323,413 |
| 17 | May | | | | | | |
| 18 | Elec | 1,103,731 | 5,523,045 | 5,669,452 | 12,296,228 | 100.00% | 12,296,228 |
| 19 | Common | 5,255,590 | 6,149,853 | 12,437,733 | 23,843,176 | 67.65% | 16,129,271 |
| 20 | Total | 6,359,321 | 11,672,898 | 18,107,185 | 36,139,405 | | 28,425,499 |
| 21 | June | | | | | | |
| 22 | Elec | 1,108,670 | 5,562,571 | 5,677,155 | 12,348,396 | 100.00% | 12,348,396 |
| 23 | Common | 5,314,702 | 6,185,946 | 12,556,027 | 24,056,674 | 67.65% | 16,273,697 |
| 24 | Total | 6,423,371 | 11,748,517 | 18,233,182 | 36,405,070 | | 28,622,093 |
| 25 | July | | | | | | |
| 26 | Elec | 1,131,535 | 5,620,939 | 5,770,144 | 12,522,617 | 100.00% | 12,522,617 |
| 27 | Common | 5,410,148 | 6,268,122 | 12,764,641 | 24,442,911 | 67.65% | 16,534,975 |
| 28 | Total | 6,541,683 | 11,889,060 | 18,534,784 | 36,965,528 | | 29,057,592 |
| 29 | August | | | | | | |
| 30 | Elec | 1,159,875 | 5,677,830 | 5,729,691 | 12,567,396 | 100.00% | 12,567,396 |
| 31 | Common | 5,481,572 | 6,281,241 | 12,869,184 | 24,631,998 | 67.65% | 16,662,888 |
| 32 | Total | 6,641,447 | 11,959,071 | 18,598,875 | 37,199,394 | | 29,230,284 |
| 33 | September | | | | | | |
| 34 | Elec | 1,179,297 | 5,761,098 | 5,827,406 | 12,767,802 | 100.00% | 12,767,802 |
| 35 | Common | 5,526,971 | 6,331,212 | 12,989,722 | 24,847,905 | 67.65% | 16,808,943 |
| 36 | Total | 6,706,268 | 12,092,311 | 18,817,128 | 37,615,707 | | 29,576,745 |
| 37 | October | | | | | | |
| 38 | Elec | | | | 12,867,822 | 100.00% | 12,867,822 |
| 39 | Common | | | | 24,837,316 | 67.65% | 16,801,780 |
| 40 | Total | | | | 37,705,138 | | 29,669,602 |
| 41 | November | | | | | | |
| 42 | Elec | | | | 12,980,326 | 100.00% | 12,980,326 |
| 43 | Common | | | | 25,178,886 | 67.65% | 17,032,843 |
| 44 | Total | | | | 38,159,212 | | 30,013,169 |
| 45 | December | | | | | | |
| 46 | Elec | | | | 13,054,122 | 100.00% | 13,054,122 |
| 47 | Common | | | | 25,398,783 | 67.65% | 17,181,598 |
| 48 | Total | | | | \$ 38,452,905 | | \$ 30,235,720 |

Ameren Illinois Electric
Workpaper Supporting Customer Deposits
As of December 31,

| Line No. | Description (A) | AmerenCILCO (B) | AmerenCIPS (C) | AmerenIP (D) | Ameren Illinois Total (E) |
|----------|--|-----------------------|-----------------------|-------------------------|---------------------------------|
| 1 | 2007 | | | | |
| 2 | Electric Sales to Ultimate Customers [1] | \$ 332,860,157 | \$ 661,285,235 | \$ 960,786,097 | \$ 1,954,931,489 |
| 3 | Gas Sales to Ultimate Customers [2] | 329,330,856 | 227,851,497 | 535,478,832 | 1,092,661,185 |
| 4 | Total Sales to Ultimate Customers | <u>\$ 662,191,013</u> | <u>\$ 889,136,732</u> | <u>\$ 1,496,264,929</u> | <u>\$ 3,047,592,674</u> |
| 5 | Electric Sales as a Percent of Total Sales | 50.27% | 74.37% | 64.21% | 64.15% |
| 6 | 2008 | | | | |
| 7 | Electric Sales to Ultimate Customers [1] | \$ 404,888,703 | \$ 673,639,548 | \$ 1,028,451,723 | \$ 2,106,979,974 |
| 8 | Gas Sales to Ultimate Customers [2] | 382,169,774 | 258,900,452 | 620,175,086 | 1,261,245,312 |
| 9 | Total Sales to Ultimate Customers | <u>\$ 787,058,477</u> | <u>\$ 932,540,000</u> | <u>\$ 1,648,626,809</u> | <u>\$ 3,368,225,286</u> |
| 10 | Electric Sales as a Percent of Total Sales | 51.44% | 72.24% | 62.38% | 62.55% |
| 11 | 2009 | | | | |
| 12 | Electric Sales to Ultimate Customers [1] | \$ 302,974,954 | \$ 614,912,635 | \$ 988,622,638 | \$ 1,906,510,227 |
| 13 | Gas Sales to Ultimate Customers [2] | 275,335,988 | 223,650,733 | 505,009,614 | 1,003,996,335 |
| 14 | Total Sales to Ultimate Customers | <u>\$ 578,310,942</u> | <u>\$ 838,563,368</u> | <u>\$ 1,493,632,252</u> | <u>\$ 2,910,506,562</u> |
| 15 | Electric Sales as a Percent of Total Sales | 52.39% | 73.33% | 66.19% | 65.50% |
| 16 | 2010 | | | | |
| 17 | Electric Sales to Ultimate Customers [1] | | | | \$ 1,982,905,340 |
| 18 | Gas Sales to Ultimate Customers [2] | | | | 948,334,457 |
| 19 | Total Sales to Ultimate Customers | | | | <u>\$ 2,931,239,797</u> |
| 20 | Electric Sales as a Percent of Total Sales | | | | 67.65% |

NOTES

[1] ICC Form 21, page 8 line 9

[2] ICC Form 21, page 11 line 12+line 19-line 29

Ameren Illinois Electric
Budget Payment Plan Balances
For the Month Ended,

| Line No. | Month | Jurisdictional Budget Payment Plan Balance [1] | | | | Jurisdictional Interest on Budget Payment Plan Balances [2] | | | |
|----------|-----------|--|--------------|---------------|----------------|---|-------------|-------------|-------------|
| | | 2007 (B) | 2008 (C) | 2009 (D) | 2010 (E) | 2007 (F) | 2008 (G) | 2009 (H) | 2010 (I) |
| 1 | January | \$ (8,084,842) | \$ (824,711) | \$ 11,882,230 | \$ (5,391,435) | \$ - | \$ - | \$ - | \$ - |
| 2 | February | 9,648,836 | 13,341,270 | 23,312,706 | 8,162,856 | - | - | - | - |
| 3 | March | 19,368,894 | 23,068,278 | 24,157,339 | 16,790,680 | - | - | - | - |
| 4 | April | 17,322,210 | 22,525,349 | 18,358,672 | 15,946,767 | - | - | - | - |
| 5 | May | 9,081,843 | 15,080,264 | 7,972,284 | 10,188,148 | - | - | - | - |
| 6 | June | 1,566,682 | 7,682,051 | (282,254) | 9,336,406 | - | - | - | - |
| 7 | July | (2,301,545) | 4,086,058 | (4,441,152) | 12,121,619 | - | - | - | - |
| 8 | August | (4,666,022) | 1,083,663 | (9,555,558) | 13,501,410 | - | - | - | - |
| 9 | September | (6,367,058) | (3,907,848) | (15,617,514) | 11,012,853 | - | - | - | - |
| 10 | October | (14,559,935) | (12,026,872) | (23,461,064) | 1,857,307 | - | - | - | - |
| 11 | November | (20,686,468) | (14,549,311) | (28,634,046) | (7,361,393) | - | - | - | - |
| 12 | December | (14,822,114) | (5,634,073) | (24,114,645) | (4,725,616) | - | - | - | - |

NOTES

[1] A positive balance reflects the cumulative amount of overpayments made by customers on the budget payment plan. A negative amount reflects the amount owed by the customer to the Company.

[2] The Company does not pay interest to customers on budget billing balances.

Ameren Illinois Electric
Workpaper Supporting Budget Payment Plan Balance
For the Month Ended,

| Line No. | | January (A) | February (B) | March (C) | April (D) | May (E) | June (F) | July (G) |
|--------------------|-------------------------------|----------------|-----------------|--------------|--------------|--------------|--------------|----------------|
| AmerenCILCO | | | | | | | | |
| 2007 | | | | | | | | |
| 1 | AmerenCILCO | \$ (3,750,220) | \$ 1,563,566 | \$ 4,977,635 | \$ 4,427,120 | \$ 2,559,082 | \$ 1,776,201 | \$ 722,562 |
| 2 | Jurisdictional Allocation [1] | 50.27% | 50.27% | 50.27% | 50.27% | 50.27% | 50.27% | 50.27% |
| 3 | Jurisdictional Amount | \$ (1,885,104) | \$ 785,950 | \$ 2,502,082 | \$ 2,225,357 | \$ 1,286,361 | \$ 892,834 | \$ 363,207 |
| 2008 | | | | | | | | |
| 4 | AmerenCILCO | \$ (1,436,046) | \$ 2,458,060 | \$ 5,642,161 | \$ 6,356,521 | \$ 4,704,138 | \$ 2,263,298 | \$ 746,012 |
| 5 | Jurisdictional Allocation [1] | 51.44% | 51.44% | 51.44% | 51.44% | 51.44% | 51.44% | 51.44% |
| 6 | Jurisdictional Amount | \$ (738,749) | \$ 1,264,507 | \$ 2,902,513 | \$ 3,270,003 | \$ 2,419,963 | \$ 1,164,315 | \$ 383,773 |
| 2009 | | | | | | | | |
| 7 | AmerenCILCO | \$ 3,368,653 | \$ 7,021,364 | \$ 7,313,255 | \$ 5,482,191 | \$ 2,258,392 | \$ 625,036 | \$ (1,359,415) |
| 8 | Jurisdictional Allocation [1] | 52.39% | 52.39% | 52.39% | 52.39% | 52.39% | 52.39% | 52.39% |
| 9 | Jurisdictional Amount | \$ 1,764,825 | \$ 3,678,467 | \$ 3,831,387 | \$ 2,872,099 | \$ 1,183,163 | \$ 327,454 | \$ (712,192) |
| 2010 | | | | | | | | |
| 10 | AmerenCILCO | \$ (3,089,129) | \$ 145,019 | \$ 2,904,310 | \$ 2,939,864 | \$ 1,973,426 | \$ 1,931,386 | \$ 1,669,045 |
| AmerenCIPS | | | | | | | | |
| 2007 | | | | | | | | |
| 11 | AmerenCIPS | \$ (1,931,808) | \$ 5,015,693 | \$ 8,793,877 | \$ 7,120,848 | \$ 3,380,524 | \$ (329,466) | \$ (2,062,650) |
| 12 | Jurisdictional Allocation [1] | 74.37% | 74.37% | 74.37% | 74.37% | 74.37% | 74.37% | 74.37% |
| 13 | Jurisdictional Amount | \$ (1,436,760) | \$ 3,730,364 | \$ 6,540,345 | \$ 5,296,049 | \$ 2,514,226 | \$ (245,037) | \$ (1,534,072) |
| 2008 | | | | | | | | |
| 14 | AmerenCIPS | \$ (325,830) | \$ 5,521,991 | \$ 9,311,908 | \$ 9,232,184 | \$ 6,126,813 | \$ 3,150,880 | \$ 1,589,631 |
| 15 | Jurisdictional Allocation [1] | 72.24% | 72.24% | 72.24% | 72.24% | 72.24% | 72.24% | 72.24% |
| 16 | Jurisdictional Amount | \$ (235,370) | \$ 3,988,924 | \$ 6,726,649 | \$ 6,669,059 | \$ 4,425,830 | \$ 2,276,104 | \$ 1,148,303 |
| 2009 | | | | | | | | |
| 17 | AmerenCIPS | \$ 3,745,465 | \$ 8,097,906 | \$ 8,720,218 | \$ 6,756,051 | \$ 3,041,004 | \$ (342,625) | \$ (1,711,265) |
| 18 | Jurisdictional Allocation [1] | 73.33% | 73.33% | 73.33% | 73.33% | 73.33% | 73.33% | 73.33% |
| 19 | Jurisdictional Amount | \$ 2,746,523 | \$ 5,938,138 | \$ 6,394,475 | \$ 4,954,164 | \$ 2,229,947 | \$ (251,244) | \$ (1,254,859) |
| 2010 | | | | | | | | |
| 20 | AmerenCIPS | \$ (1,126,862) | \$ 4,521,070 | \$ 7,770,390 | \$ 7,075,829 | \$ 4,866,821 | \$ 4,473,335 | \$ 5,691,467 |

Ameren Illinois Electric
Workpaper Supporting Budget Payment Plan Balance
For the Month Ended,

| Line No. | | August (H) | September (I) | October (J) | November (K) | December (L) |
|--------------------|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <u>AmerenCILCO</u> | | | | | | |
| 2007 | | | | | | |
| 1 | AmerenCILCO | \$ (822,857) | \$ (2,159,431) | \$ (5,001,869) | \$ (6,790,038) | \$ (5,386,471) |
| 2 | Jurisdictional Allocation [1] | 50.27% | 50.27% | 50.27% | 50.27% | 50.27% |
| 3 | Jurisdictional Amount | <u>\$ (413,621)</u> | <u>\$ (1,085,470)</u> | <u>\$ (2,514,264)</u> | <u>\$ (3,413,113)</u> | <u>\$ (2,707,590)</u> |
| 2008 | | | | | | |
| 4 | AmerenCILCO | \$ (578,528) | \$ (2,452,605) | \$ (4,748,718) | \$ (5,330,944) | \$ (2,387,165) |
| 5 | Jurisdictional Allocation [1] | 51.44% | 51.44% | 51.44% | 51.44% | 51.44% |
| 6 | Jurisdictional Amount | <u>\$ (297,614)</u> | <u>\$ (1,261,700)</u> | <u>\$ (2,442,896)</u> | <u>\$ (2,742,413)</u> | <u>\$ (1,228,036)</u> |
| 2009 | | | | | | |
| 7 | AmerenCILCO | \$ (3,510,390) | \$ (5,800,008) | \$ (8,171,167) | \$ (9,449,046) | \$ (8,066,359) |
| 8 | Jurisdictional Allocation [1] | 52.39% | 52.39% | 52.39% | 52.39% | 52.39% |
| 9 | Jurisdictional Amount | <u>\$ (1,839,080)</u> | <u>\$ (3,038,603)</u> | <u>\$ (4,280,844)</u> | <u>\$ (4,950,320)</u> | <u>\$ (4,225,935)</u> |
| 2010 | | | | | | |
| 10 | AmerenCILCO | \$ 1,263,521 | \$ 248,638 | | | |
| <u>AmerenCIPS</u> | | | | | | |
| 2007 | | | | | | |
| 11 | AmerenCIPS | \$ (2,627,196) | \$ (2,832,035) | \$ (5,766,500) | \$ (7,971,965) | \$ (5,727,897) |
| 12 | Jurisdictional Allocation [1] | 74.37% | 74.37% | 74.37% | 74.37% | 74.37% |
| 13 | Jurisdictional Amount | <u>\$ (1,953,947)</u> | <u>\$ (2,106,294)</u> | <u>\$ (4,288,768)</u> | <u>\$ (5,929,057)</u> | <u>\$ (4,260,057)</u> |
| 2008 | | | | | | |
| 14 | AmerenCIPS | \$ 782,837 | \$ (1,080,759) | \$ (4,426,151) | \$ (5,852,995) | \$ (2,601,048) |
| 15 | Jurisdictional Allocation [1] | 72.24% | 72.24% | 72.24% | 72.24% | 72.24% |
| 16 | Jurisdictional Amount | <u>\$ 565,499</u> | <u>\$ (780,709)</u> | <u>\$ (3,197,321)</u> | <u>\$ (4,228,032)</u> | <u>\$ (1,878,921)</u> |
| 2009 | | | | | | |
| 17 | AmerenCIPS | \$ (3,328,174) | \$ (5,357,509) | \$ (8,227,804) | \$ (10,116,616) | \$ (8,651,746) |
| 18 | Jurisdictional Allocation [1] | 73.33% | 73.33% | 73.33% | 73.33% | 73.33% |
| 19 | Jurisdictional Amount | <u>\$ (2,440,527)</u> | <u>\$ (3,928,623)</u> | <u>\$ (6,033,391)</u> | <u>\$ (7,418,443)</u> | <u>\$ (6,344,264)</u> |
| 2010 | | | | | | |
| 20 | AmerenCIPS | \$ 5,731,930 | \$ 4,705,235 | | | |

Ameren Illinois Electric
Workpaper Supporting Budget Payment Plan Balance
For the Month Ended,

| Line No. | | January (A) | February (B) | March (C) | April (D) | May (E) | June (F) | July (G) |
|------------------------------|-------------------------------|-----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|
| AmerenIP | | | | | | | | |
| 21 | 2007 AmerenIP | \$ (6,921,638) | \$ 8,462,559 | \$ 16,423,152 | \$ 15,456,068 | \$ 8,218,311 | \$ 995,605 | \$ (2,247,850) |
| 22 | Jurisdictional Allocation [1] | 64.21% | 64.21% | 64.21% | 64.21% | 64.21% | 64.21% | 64.21% |
| 23 | Jurisdictional Amount | <u>\$ (4,444,543)</u> | <u>\$ 5,434,004</u> | <u>\$ 10,545,683</u> | <u>\$ 9,924,697</u> | <u>\$ 5,277,166</u> | <u>\$ 639,301</u> | <u>\$ (1,443,396)</u> |
| 24 | 2008 AmerenIP | \$ 443,491 | \$ 13,347,349 | \$ 21,922,958 | \$ 20,420,394 | \$ 13,276,410 | \$ 6,866,375 | \$ 4,196,344 |
| 25 | Jurisdictional Allocation [1] | 62.38% | 62.38% | 62.38% | 62.38% | 62.38% | 62.38% | 62.38% |
| 26 | Jurisdictional Amount | <u>\$ 276,660</u> | <u>\$ 8,326,387</u> | <u>\$ 13,676,051</u> | <u>\$ 12,738,716</u> | <u>\$ 8,282,133</u> | <u>\$ 4,283,404</u> | <u>\$ 2,617,777</u> |
| 27 | 2009 AmerenIP | \$ 11,025,468 | \$ 20,470,250 | \$ 20,845,476 | \$ 15,788,378 | \$ 6,871,211 | \$ (713,304) | \$ (3,709,248) |
| 28 | Jurisdictional Allocation [1] | 66.19% | 66.19% | 66.19% | 66.19% | 66.19% | 66.19% | 66.19% |
| 29 | Jurisdictional Amount | <u>\$ 7,297,665</u> | <u>\$ 13,549,086</u> | <u>\$ 13,797,445</u> | <u>\$ 10,450,195</u> | <u>\$ 4,547,997</u> | <u>\$ (472,130)</u> | <u>\$ (2,455,120)</u> |
| 30 | 2010 AmerenIP | \$ (3,753,925) | \$ 7,400,694 | \$ 14,146,207 | \$ 13,557,696 | \$ 8,220,433 | \$ 7,396,868 | \$ 10,558,332 |
| Ameren Illinois Total | | | | | | | | |
| 31 | 2007 Ameren Illinois Total | \$ (12,603,667) | \$ 15,041,818 | \$ 30,194,664 | \$ 27,004,036 | \$ 14,157,917 | \$ 2,442,340 | \$ (3,587,937) |
| 32 | Jurisdictional Allocation [1] | 64.15% | 64.15% | 64.15% | 64.15% | 64.15% | 64.15% | 64.15% |
| 33 | Jurisdictional Amount | <u>\$ (8,084,842)</u> | <u>\$ 9,648,836</u> | <u>\$ 19,368,894</u> | <u>\$ 17,322,210</u> | <u>\$ 9,081,843</u> | <u>\$ 1,566,682</u> | <u>\$ (2,301,545)</u> |
| 34 | 2008 Ameren Illinois Total | \$ (1,318,386) | \$ 21,327,400 | \$ 36,877,027 | \$ 36,009,098 | \$ 24,107,361 | \$ 12,280,553 | \$ 6,531,987 |
| 35 | Jurisdictional Allocation [1] | 62.55% | 62.55% | 62.55% | 62.55% | 62.55% | 62.55% | 62.55% |
| 36 | Jurisdictional Amount | <u>\$ (824,711)</u> | <u>\$ 13,341,270</u> | <u>\$ 23,068,278</u> | <u>\$ 22,525,349</u> | <u>\$ 15,080,264</u> | <u>\$ 7,682,051</u> | <u>\$ 4,086,058</u> |
| 37 | 2009 Ameren Illinois Total | \$ 18,139,586 | \$ 35,589,520 | \$ 36,878,949 | \$ 28,026,619 | \$ 12,170,607 | \$ (430,893) | \$ (6,779,928) |
| 38 | Jurisdictional Allocation [1] | 65.50% | 65.50% | 65.50% | 65.50% | 65.50% | 65.50% | 65.50% |
| 39 | Jurisdictional Amount | <u>\$ 11,882,230</u> | <u>\$ 23,312,706</u> | <u>\$ 24,157,339</u> | <u>\$ 18,358,672</u> | <u>\$ 7,972,284</u> | <u>\$ (282,254)</u> | <u>\$ (4,441,152)</u> |
| 40 | 2010 Ameren Illinois Total | \$ (7,969,916) | \$ 12,066,782 | \$ 24,820,907 | \$ 23,573,389 | \$ 15,060,681 | \$ 13,801,590 | \$ 17,918,844 |
| 41 | Jurisdictional Allocation [1] | 67.65% | 67.65% | 67.65% | 67.65% | 67.65% | 67.65% | 67.65% |
| 42 | Jurisdictional Amount | <u>\$ (5,391,435)</u> | <u>\$ 8,162,856</u> | <u>\$ 16,790,680</u> | <u>\$ 15,946,767</u> | <u>\$ 10,188,148</u> | <u>\$ 9,336,406</u> | <u>\$ 12,121,619</u> |

Ameren Illinois Electric
Workpaper Supporting Budget Payment Plan Balance
For the Month Ended,

| Line No. | | August (H) | September (I) | October (J) | November (K) | December (L) |
|------------------------------|-------------------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|
| <u>AmerenIP</u> | | | | | | |
| 2007 | | | | | | |
| 21 | AmerenIP | \$ (3,823,928) | \$ (4,934,302) | \$ (11,929,486) | \$ (17,486,662) | \$ (11,992,204) |
| 22 | Jurisdictional Allocation [1] | 64.21% | 64.21% | 64.21% | 64.21% | 64.21% |
| 23 | Jurisdictional Amount | <u>\$ (2,455,432)</u> | <u>\$ (3,168,429)</u> | <u>\$ (7,660,197)</u> | <u>\$ (11,228,587)</u> | <u>\$ (7,700,470)</u> |
| 2008 | | | | | | |
| 24 | AmerenIP | \$ 1,528,037 | \$ (2,713,736) | \$ (10,051,330) | \$ (12,074,638) | \$ (4,018,435) |
| 25 | Jurisdictional Allocation [1] | 62.38% | 62.38% | 62.38% | 62.38% | 62.38% |
| 26 | Jurisdictional Amount | <u>\$ 953,225</u> | <u>\$ (1,692,891)</u> | <u>\$ (6,270,253)</u> | <u>\$ (7,532,440)</u> | <u>\$ (2,506,793)</u> |
| 2009 | | | | | | |
| 27 | AmerenIP | \$ (7,749,091) | \$ (12,684,410) | \$ (19,417,035) | \$ (24,147,494) | \$ (20,095,667) |
| 28 | Jurisdictional Allocation [1] | 66.19% | 66.19% | 66.19% | 66.19% | 66.19% |
| 29 | Jurisdictional Amount | <u>\$ (5,129,059)</u> | <u>\$ (8,395,704)</u> | <u>\$ (12,851,972)</u> | <u>\$ (15,983,023)</u> | <u>\$ (13,301,153)</u> |
| 2010 | | | | | | |
| 30 | AmerenIP | \$ 12,963,077 | \$ 11,325,933 | | | |
| <u>Ameren Illinois Total</u> | | | | | | |
| 2007 | | | | | | |
| 31 | Ameren Illinois Total | \$ (7,273,981) | \$ (9,925,769) | \$ (22,697,855) | \$ (32,248,664) | \$ (23,106,572) |
| 32 | Jurisdictional Allocation [1] | 64.15% | 64.15% | 64.15% | 64.15% | 64.15% |
| 33 | Jurisdictional Amount | <u>\$ (4,666,022)</u> | <u>\$ (6,367,058)</u> | <u>\$ (14,559,935)</u> | <u>\$ (20,686,468)</u> | <u>\$ (14,822,114)</u> |
| 2008 | | | | | | |
| 34 | Ameren Illinois Total | \$ 1,732,347 | \$ (6,247,099) | \$ (19,226,199) | \$ (23,258,577) | \$ (9,006,649) |
| 35 | Jurisdictional Allocation [1] | 62.55% | 62.55% | 62.55% | 62.55% | 62.55% |
| 36 | Jurisdictional Amount | <u>\$ 1,083,663</u> | <u>\$ (3,907,848)</u> | <u>\$ (12,026,872)</u> | <u>\$ (14,549,311)</u> | <u>\$ (5,634,073)</u> |
| 2009 | | | | | | |
| 37 | Ameren Illinois Total | \$ (14,587,655) | \$ (23,841,926) | \$ (35,816,006) | \$ (43,713,156) | \$ (36,813,771) |
| 38 | Jurisdictional Allocation [1] | 65.50% | 65.50% | 65.50% | 65.50% | 65.50% |
| 39 | Jurisdictional Amount | <u>\$ (9,555,558)</u> | <u>\$ (15,617,514)</u> | <u>\$ (23,461,064)</u> | <u>\$ (28,634,046)</u> | <u>\$ (24,114,645)</u> |
| 2010 | | | | | | |
| 40 | Ameren Illinois Total | \$ 19,958,527 | \$ 16,279,806 | \$ 2,745,574 | \$ (10,882,016) | \$ (6,985,665) |
| 41 | Jurisdictional Allocation [1] | 67.65% | 67.65% | 67.65% | 67.65% | 67.65% |
| 42 | Jurisdictional Amount | <u>\$ 13,501,410</u> | <u>\$ 11,012,853</u> | <u>\$ 1,857,307</u> | <u>\$ (7,361,393)</u> | <u>\$ (4,725,616)</u> |