

REBUTTAL TESTIMONY

of

**Dianna Hathhorn
Accountant**

**Accounting Department
Financial Analysis Division
Illinois Commerce Commission**

Ameren Illinois Company

**Tariffs and charges submitted pursuant to
Section 16-108.5 of the Public Utilities Act**

Docket No. 12-0001

June 5, 2012

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SCHEDULES

Schedule 10.01	Statement of Operating Income with Adjustments
Schedule 10.02	Adjustments to Operating Income
Schedule 10.03	Rate Base
Schedule 10.04	Adjustments to Rate Base
Schedule 10.05	Revenue Effect of Adjustments
Schedule 10.06	Interest Synchronization Adjustment
Schedule 10.07	Gross Revenue Conversion Factor

ATTACHMENT

Attachment A	Staff Proposed Changes to Rate MAP-P Tariff, as provided in Company Response to Staff Data Request (“DR”) DLH-12.02
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1 **Witness Identification**

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

3 A. My name is Dianna Hathhorn. My business address is 527 East Capitol
4 Avenue, Springfield, Illinois 62701.

5

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

7 A. I am an Accountant in the Accounting Department of the Financial
8 Analysis Division of the Illinois Commerce Commission (“Commission”).

9

10 **Q. Have you previously testified in this proceeding?**

11 A. Yes, my direct testimony is ICC Staff Exhibit 1.0.

12

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

14 A. I have reviewed and analyzed Ameren Illinois Company’s (“AIC” or
15 “Company”) filing, and the underlying data. The purpose of my testimony
16 is to:

17 1. Present Staff’s adjusted Statements of Operating Income and Rate
18 Base for the Company’s utility operations in support of the Staff
19 proposed revenue requirement;

20 2. Respond to certain adjustments and recommendations proposed
21 by intervenors for the People of the State of Illinois and AARP

22 (“AG/AARP”); the Citizens Utility Board (“CUB”) and the Illinois
23 Industrial Electric Consumers (“IIEC”); and
24 3. Respond to and propose edits to the format of schedules and
25 workpapers as set forth in the Company’s proposed tariffs.

26

27 **Q. Are you sponsoring any schedules as part of your rebuttal**
28 **testimony?**

29 A. Yes. I prepared (or supervised the preparation of) the following schedules
30 for the Company, which shows data for 2010:

31

32 Revenue Requirement Schedules

33	Schedule 10.01	Statement of Operating Income with Adjustments
34	Schedule 10.02	Adjustments to Operating Income
35	Schedule 10.03	Rate Base
36	Schedule 10.04	Adjustments to Rate Base
37	Schedule 10.05	Revenue Effect of Adjustments
38	Schedule 10.06	Interest Synchronization Adjustment
39	Schedule 10.07	Gross Revenue Conversion Factor

40

41

42 Attachments

43 **Q. Have you included any attachments as part of your direct testimony?**

44 A. Yes. Attachment A includes Staff’s proposed changes to the Company’s
45 Rate MAP-P Tariff, as provided in Company Response to Staff DR DLH-
46 12.02.

47

48 **Revenue Requirement Schedules**

49 **Q. Please describe ICC Staff Exhibit 10.0, Schedule 10.01, Statement of**
50 **Operating Income with Adjustments.**

51 A. The description of Schedule 10.01 is the same as for Schedule 1.01,
52 which is described in my direct testimony, except that each Schedule
53 10.01 incorporates the Company's rebuttal positions described in the
54 Company's Ex. 13.0 and supporting Part 285 workpapers, and Staff's
55 rebuttal positions.

56

57 **Q. Please describe Schedule 10.02, Adjustments to Operating Income.**

58 A. The description of Schedule 10.02 is the same as for Schedule 1.02,
59 which is described in my direct testimony.

60

61 **Q. Please describe Schedule 10.03, Rate Base.**

62 A. The description of Schedule 10.03 is the same as for Schedule 1.03
63 which is described in my direct testimony, except that Schedule 10.3
64 incorporates the Company's and Staff's rebuttal positions.

65

66 **Q. Please describe Schedule 10.04, Adjustments to Rate Base.**

67 A. The description of Schedule 10.04 is the same as for Schedule 1.04,
68 which is described in my direct testimony.

69

70 **Revenue Effect of Adjustments**

71 **Q. Please describe Schedule 10.05, Revenue Effect of Adjustments.**

72 A. Schedule 10.05 uses the same concept as Staff Ex. 1.0, Schedule 1.05.

73 The theory is discussed beginning on page 6 of my direct testimony.

74

75 **Interest Synchronization**

76 **Q. Please describe Schedule 10.06, Interest Synchronization**
77 **Adjustment.**

78 A. Schedule 10.06 uses the same concept as Staff Ex. 1.0, Schedules 1.06.

79 The theory is discussed beginning on page 6 of my direct testimony.

80

81 **Gross Revenue Conversion Factor**

82 **Q. Please describe Schedule 10.07, Gross Revenue Conversion Factor.**

83 A. Schedule 10.07 uses the same concept as Staff Ex. 1.0, Schedule 1.07.

84 The theory is discussed beginning on page 7 of my direct testimony.

85

86 **Uncontested Adjustments**

87 **Q. Did the Company accept any of your adjustments from direct**
88 **testimony?**

89 A. Yes. The Company did not oppose the following adjustments (Ameren

90 Ex. 13.0):

91 Schedule 1.08 Property Held For Future Use Correction Adjustment

92 Schedule 1.09 Accumulated Deferred Income Taxes Adjustment

93 Schedule 1.10 Non-AFUDC CWIP Adjustment¹

94

95 Therefore, these adjustments are incorporated into the beginning rebuttal

96 positions of the Company in the Staff rebuttal revenue requirement

97 schedules.

98

99 **Adjustment to Unamortized ITC**

100 **Q. Did the Company accept the AG/AARP² and CUB³ adjustments to**
101 **remove unamortized investment tax credits (“ITC”s) from rate base?**

102 A. No. The Company explained that, beginning in Docket No. 11-0282, it
103 accepted a Staff recommendation to reduce income tax expense for ITC
104 amortization and now includes the unamortized ITC deferred tax asset in
105 rate base.⁴ (Ameren Ex. 13.0, pp. 24-25) The Company’s approach,
106 therefore, is symmetrical and consistent with its latest Commission order.
107 The AG/AARP and CUB adjustments should not be accepted.

108

¹ The Company explained at Ameren Ex. 13.0, p. 6, lines 127-136, why my adjustment to Non-AFUDC CWIP is preferable to that of AG witness Brosch.

² AG/AARP Ex. 2.0, pp. 4-5 and Schedule DJE 1.1

³ CUB Ex. 1.0, p. 26 and CUB Ex. 1.2, Schedule B-4

⁴ Previously tax expense was not reduced, nor was the deferred tax asset included in rate base.

109 **Adjustment to ADIT for Step-Up Basis Metro**

110 **Q. Did the Company accept the AG/AARP⁵ adjustment to remove a**
111 **deferred tax asset recorded at the time of Central Illinois Public**
112 **Service Company's purchase of certain depreciable assets from**
113 **Union Electric?**

114 A. No. (Ameren Ex. 13.0, pp. 26-27) The Company explained that an
115 adjustment is inappropriate since net accumulated deferred income taxes
116 ("ADIT") included in rate base from this asset purchase is zero. (*Id.*, p. 27,
117 line 546) The Company's Response to Staff DR DLH-12.01 provided
118 documentation supporting its testimony. Since the net effect to ADIT of
119 the transaction is zero, no adjustment is necessary.

120

121 **Adjustment for Late Pay Revenue**

122 **Q. Did the Company accept the AG/AARP⁶ adjustment to allocate 100%**
123 **of late payment revenues as an offset in the determination of rates in**
124 **this proceeding?**

125 A. No. (Ameren Ex. 13.0, pp. 27-32) The Company argued against the
126 adjustment stating it would run counter to the Commission's long-standing
127 practice to include in electric delivery service revenue requirements only
128 electric distribution system costs. I agree with the Company that a portion

⁵ AG/AARP Ex. 2.0, pp. 6-7 and Schedule DJE 1.1.

⁶ AG/AARP Ex. 1.0, pp. 36-40 and AG/AARP Ex. 1.3.

129 of the late payment revenue results from non-delivery services such as
130 purchase of electric power supply, and therefore do not believe that the
131 AG/AARP adjustment should be adopted.

132

133 **Q. The Company discusses that the appropriate solution to the proper**
134 **allocation of late payment revenue to its electric power supply**
135 **service is to modify its Purchased Electricity Recovery Rider (“Rider**
136 **PER”), either at the time of the Rate Redesign proceeding or at the**
137 **time of the next Rider PER update filing, to consider both electric**
138 **power supply related costs and late payment revenue charges not**
139 **reflected through electric delivery service bills. (Ameren Ex. 13.0, p.**
140 **31, lines 633-640) Please respond.**

141 A. I agree that Rider PER may need modifications regarding these revenues,
142 and leave it to the Company’s counsel to determine the most appropriate
143 proceeding in which to consider those possible changes. This statement,
144 though, should not be interpreted in any way to support any specific cost
145 or revenue changes to Rider PER.

146

147 **Q. The Company mentions that the past Commission treatment of**
148 **customer deposits as a 100% deduction to rate base possibly should**
149 **be changed to align with the treatment of late payment revenues.**
150 **However, the Company states it is not opposed to the present**

151 **treatment, or that application of a revenue allocator to customer**
152 **deposits would be appropriate if Rider PER were modified. (Ameren**
153 **Ex. 13.0, pp. 31-32, lines 642-657) Please respond.**

154 A. Since the Company's proposed treatment to deduct 100% of customer
155 deposits is consistent with past delivery services orders, and no party
156 objects to such treatment, I do not propose any adjustments. I agree that
157 this issue may need to be revisited in the future depending on any
158 revisions made to Rider PER.

159

160 **Adjustments for FIN 48 ADIT**

161 **Q. Did the Company accept the IIEC,⁷ AG/AARP⁸ and CUB⁹ adjustments**
162 **to adjust the balance of ADIT to remove the amounts that have been**
163 **identified by their tax experts as uncertain tax positions?**

164 A. No. (Ameren Ex. 18.0) Ameren witness Warren discusses FIN 48, the
165 financial accounting pronouncement that establishes rules for identifying
166 uncertain tax positions taken by companies, as well as the nature of ADIT
167 capital.

168

169 **Q. Does the Company state it agrees with these parties on certain**
170 **points of fact?**

⁷ IIEC Ex. 2.0, pp. 7-8

⁸ AG/AARP Ex. 2.0, pp. 8-12 and Schedule DJE 1.1

⁹ CUB Ex. 1.0, pp. 14-25, and CUB Ex. 1.2, Schedule B-3

171 A. Yes. The Company states:

172 I believe we all agree on the following points.

- 173 1. The Company has in its possession a quantity of capital
174 which it procured by means of filing income tax returns.
175 2. The capital at issue here resulted from claiming tax
176 deductions which experts have concluded the Company
177 is more likely than not going to lose.
178 3. When the Company loses the deductions, it will pay the
179 capital back to the taxing authorities with interest.
180 (Ameren Ex. 18.0, p. 4, lines 73-79)
181

182 The Company summarizes the disagreement as the treatment of this
183 capital in the ratemaking process after it is procured but before it is paid
184 back. (*Id.*, lines 81-82)
185

186 **Q. Is it certain the capital will be paid back to ratepayers?**

187 A. No. In other words, point #3 above, “When the Company loses the
188 deductions...” is not a certainty, yet there is no question that during the
189 period of uncertainty, the Company holds a quantity of funds for which
190 there is no present cost (point #1 above). The Company goes on to state
191 it agrees the FIN 48 amounts are non-investor supplied capital. (Ameren
192 Ex. 18.0, p. 13, line 278)
193

194 **Q. Do you support the Company’s position?**

195 A. No. The Company clearly admits the FIN 48 amounts are not supplied by
196 shareholders. Further, cost deductions on any tax return represent a level

197 of uncertainty with regard to the final Internal Revenue Service (“IRS”)
198 determination of taxable income. Under the Company’s proposal, if the
199 IRS does not disallow the tax deduction associated with the FIN 48
200 reserve, customers would not receive the benefit of the deferred tax
201 credits until the first rate case after tax returns are no longer subject to
202 IRS review and adjustment. The Company has proposed no mechanism
203 to protect customers for the increased rates while awaiting the IRS to
204 complete its review of the issue if the FIN 48 reserve is proved to be
205 unnecessary. Therefore, I have included the AG/AARP adjustment in
206 Staff’s rate base calculation on Schedule 10.04.

207

208 **Q. The Company dismisses CUB witness Smith’s testimony concerning**
209 **the Federal Energy Regulatory Commission (“FERC”) guidance with**
210 **respect to FIN 48, since the guidance contains the language that it is**
211 **for financial and reporting purposes only, without prejudice to the**
212 **ratemaking treatment. (Ameren Ex. 18.0, p. 14, lines 283-288) Do**
213 **you agree that the FERC guidance is irrelevant?**

214 A. No. FERC sets forth guidance that certain classifications that are required
215 or permitted under FIN 48 are not permitted under FERC reporting. The
216 FERC guidance states:

217 This is an important measurement objective of the
218 Commission’s Uniform Systems of Account because
219 accumulated deferred income tax balances, which are

220 significant in amount for most Commission jurisdictional
221 entities, reduce the base on which cost-based, rate-
222 regulated entities are permitted to earn a return. FIN 48,
223 which does not permit a liability for uncertain tax positions
224 related to temporary differences to be classified as a
225 deferred tax liability, frustrates this important measurement
226 objective. **Therefore, entities should continue to**
227 **recognize deferred income taxes for Commission**
228 **accounting and reporting purposes based on the**
229 **difference between positions taken in tax returns filed or**
230 **expected to be filed and amounts reported in the**
231 **financial statements. (Emphasis added)**

232

233 However, the language in the FERC guidance that the Company uses to
234 support its position follows:

235 This guidance is for Commission financial accounting and
236 reporting purposes only and is without prejudice to the
237 ratemaking practice or treatment that should be afforded the
238 items addressed herein.¹⁰

239

240 As expressly stated in this sentence, the purpose of the FERC guidance is
241 for the reporting of financial information in the FERC Form 1 which
242 provides the inputs for the formula rates. This sentence indicates that
243 FERC cannot preempt companies' rights to present evidence in a
244 ratemaking proceeding regarding the appropriate treatment of the FIN 48
245 amounts. In this docket, the evidence presented by the Company is
246 insufficient to dismiss the FERC guidance of the proper inclusion of FIN
247 48 amounts in the ADIT balance that reduces rate base as reported in the

¹⁰ The complete guidance is included in CUB Ex. 1.3, pp. 16-22.

248 Company's FERC Form 1 and to require ratepayers to pay a return on
249 capital that the Company has yet to incur a cost for.

250

251 **Adjustments for ADIT on Projected Plant Additions**

252 **Q. Did the Company accept the IIEC,¹¹ AG/AARP¹² and CUB¹³**
253 **adjustments to adjust the balance of ADIT to reflect the estimated**
254 **ADIT that will be generated by 2011 and 2012 plant additions?**

255 A. No. (Ameren Ex. 13.0, pp. 20-24)

256

257 **Q. Is the Company's position consistent with the Commission Order**
258 **entered May 29, 2012 in Docket No. 11-0721, Commonwealth Edison**
259 **Company ("ComEd") Formula rate tariff and charges authorized by**
260 **Section 16-108.5 of the Public Utilities Act ("ComEd Order")?**

261 A. No. In the ComEd order, ruling on this same issue, the Commission
262 adopted the proposal made by the AG and others to adjust plant additions
263 to account for ADIT on the 2011 plant additions. (Order, Docket No. 11-
264 0721, May 29, 2012, pp. 59-60) It would be unreasonable for the Ameren
265 formula rate, which is based upon the same statute as ComEd's, to
266 contain a different conclusion on the same issue as ruled upon in Docket

¹¹ IIEC Ex. 2.0, pp. 6-7

¹² AG/AARP Ex. 2.0, pp. 15-18 and Schedule DJE 1.4

¹³ CUB Ex. 1.0, pp. 27-29, and CUB Ex. 1.2, Schedule B-5

267 No. 11-0721. Therefore, I have included the AG/AARP adjustment in
268 Staff's rate base calculation on Schedule 10.04.

269

270 **Reconciliation Rate Base Recommendation**

271 **Q. Did the Company accept your recommendation¹⁴ to use an average-**
272 **rate base, rather than year-end, to be used in measuring the actual**
273 **results achieved during the year for purposes of the reconciliation**
274 **calculation?**

275 A. No. (Ameren Ex. 12.0, pp. 2-5)

276

277 **Q. Is the Company's position consistent with the ComEd Order?**

278 A. No. In the ComEd order, ruling on this same issue, the Commission
279 adopted the proposal made by the AG and others to compute the
280 reconciliation rate base using an average. (Order, Docket No. 11-0721,
281 May 29, 2012, p. 18) It would be unreasonable for the Ameren formula
282 rate, which is based upon the same statute as ComEd's, to contain a
283 different conclusion on the same issue as ruled upon in Docket No. 11-
284 0721. Therefore, I have included the changes necessary to the formula
285 rate tariff in Staff Attachment A.

286

¹⁴ This recommendation was also made by the IIEC (IIEC Ex. 2.0, pp. 9-10), AG/AARP (AG/AARP Ex. 2.0, pp. 18-20) and CUB (CUB Ex. 1.0, pp. 35-39).

287 **Uncollectibles Expense Recommendations**

288 **Q. Did the Company agree to your recommendation regarding**
289 **uncollectibles expenses for purposes of the reconciliation**
290 **calculation?**

291 A. Yes. (Ameren Ex. 12.0, p. 6) Staff's Attachment A now needs no further
292 revisions for this issue since the Company accepted Staff's modifications.

293

294 **Q. Did the Company agree to your recommendation regarding changing**
295 **to the net write off method for purposes of Rider EUA?**

296 A. Yes. (Ameren Ex. 12.0, p. 6-7) Further, I agree with the proposed
297 language in Ameren Ex. 12.2 for the revised Rider EUA.

298

299 **Interest Rate for Reconciliation Computation Recommendation**

300 **Q. Did the Company accept your recommendation concerning the**
301 **proper interest rate for purposes of the reconciliation calculation?**

302 A. No. However, in the ComEd order, ruling on this same issue, the
303 Commission adopted a hybrid approach to use the weighted costs of
304 short-term debt and long-term debt and exclude the weighted cost of
305 common equity as the methodology in calculating the interest rate.
306 (Order, Docket No. 11-0721, May 29, 2012, p. 166) It would be
307 unreasonable for the Ameren formula rate, which is based upon the same
308 statute as ComEd's, to contain a different conclusion on the same issue

309 as ruled upon in Docket No. 11-0721. Therefore, I have included the
310 changes necessary to the formula rate tariff in Staff Attachment A.

311

312 **Q. Have you reviewed the Company's rebuttal testimony and Ameren**
313 **Ex. 13.3 concerning your other proposed revisions to Schedule FR**
314 **A-4?**

315 A. Yes. I agree that my direct testimony schedules contained computational
316 errors. Therefore, I have no objection to the Company's proposed
317 revisions in Ameren Ex. 13.3. These are reflected in Staff's Attachment
318 A.

319

320 **Other Proposed Changes to Tariff Schedules**

321 **Q. Did the Company oppose any changes to its formula rate tariff that**
322 **you recommended in direct testimony?**

323 A. No.¹⁵ (Ameren Ex. 12.0, pp. 8-9)

324

325 **Q. Do other Staff witnesses propose revisions?**

326 A. Yes, Attachment A, which is based on Ameren Ex. 13.1 with no inputs,¹⁶
327 sets forth all revisions proposed by Staff witnesses to the schedules and
328 appendices in the Company's filed tariffs. I have identified each of the
329 Staff's changes by adding a border to the spreadsheet cells containing the

¹⁵ The exception is to Schedule FR A-4; however I have withdrawn that recommendation and accepted the Company's revisions as discussed previously.

330 change and adding an asterisk to the right of each line that has such a
331 change. Each change is also listed individually on Attachment A. The
332 basis for each revision has been included in the individual Staff witness'
333 testimony.

334

335 **Other Recommendations**

336 **Q. Did the Company correct the error in its Excel file related to its Net**
337 **Plant Allocator?**

338 A. Yes. (Ameren Ex. 13.0, p. 5, lines 107-110)

339

340 **Q. Did the Company oppose your proposed language for an original**
341 **cost finding?**

342 A. No. It also did not change 2010 plant values in rebuttal. Therefore my
343 proposed language and amounts from direct testimony are unchanged.

344

345 **Q. Do you have any new recommendations as a result of the ComEd**
346 **Order in Docket No. 11-0721?**

347 A. Yes. As a result of the ComEd Order, I have additional recommendations
348 regarding (1) the schedules to be included in the Company's tariffs and (2)
349 the filing of the final formula template approved by the Commission.

¹⁶ Company Response to Staff DR DLH-12.02

350 I recommend that Ameren's formula rate tariff only include Schedules FR
351 A-1 and FR A-1 REC. In the ComEd Order, the Commission adopted the
352 IIEC recommendation to include only Schedules FR A-1 and FR A-1 REC
353 in the formula rate tariff. (Order, Docket No. 11-0721, May 29, 2012, p.
354 153) It would be unreasonable for Ameren's tariffs to include schedules in
355 the tariffs other than what the Commission determined to be appropriate
356 in the ComEd Order. Therefore, Ameren's formula rate tariff should also
357 only include Schedules FR A-1 and FR A-1 REC. However, the
358 Commission should be clear in its Order that the Commission is adopting
359 as the formula all the schedules that comprise the template. Pursuant to
360 Section 16-108.5(d)(3) that states:

361 The Commission shall not, however, have authority in a
362 proceeding under this subsection (d) to consider or order any
363 changes to the structure or protocols of the performance-
364 based formula rate approved pursuant to this Section.

365 Thus, the Commission does not have authority to approve any further
366 changes to the formula adopted in this proceeding.

367 I also recommend that the Commission order Ameren to file on e-Docket
368 with a copy to the Manager of Accounting of the Commission, the final
369 template approved by the Commission that consists of all schedules
370 comprising the formula by the time rates resulting from this order are
371 effective.

372

373 **Conclusion**

374 **Q. Does this question end your prepared rebuttal testimony?**

375 **A. Yes.**

Ameren Illinois Company
Adjustments to Operating Income
 For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description	Interest Synchronization (Sch. 10.06)	Charitable Contributions (Sch. 15.01)	Advertising (Sch. 15.02)	(Source)	(Source)	(Source)	(Source)	Total Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Electric Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Miscellaneous Revenues	-	-	-	-	-	-	-	-
3	Total Operating Revenues	-	-	-	-	-	-	-	-
4	Uncollectible Accounts	-	-	-	-	-	-	-	-
5	Distribution Expenses	-	-	-	-	-	-	-	-
6	Customer Accounts Expenses	-	-	-	-	-	-	-	-
7	Cust. Service & Inform. Expenses	-	-	(1,380)	-	-	-	-	(1,380)
8	Admin. & General Expenses	-	(72)	(263)	-	-	-	-	(335)
9	Depreciation & Amort. Expenses	-	-	-	-	-	-	-	-
10	Regulatory Debits	-	-	-	-	-	-	-	-
11	Taxes Other Than Income	-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-
13		-	-	-	-	-	-	-	-
14		-	-	-	-	-	-	-	-
15	Total Operating Expense	-	-	-	-	-	-	-	-
16	Before Income Taxes	-	(72)	(1,643)	-	-	-	-	(1,715)
17	State Income Tax	289	5	120	-	-	-	-	414
18	Federal Income Tax	1,282	23	533	-	-	-	-	1,838
19	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
20	Total Operating Expenses	1,571	(44)	(990)	-	-	-	-	537
21	NET OPERATING INCOME	\$ (1,571)	\$ 44	\$ 990	\$ -	\$ -	\$ -	\$ -	\$ (537)

Ameren Illinois Company
Rate Base
 For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description	Company Rebuttal Pro Forma Rate Base (Co. Sch. C)	Staff Adjustments (Sch 10.04)	Staff Pro Forma Rate Base (Col. b+c)
	(a)	(b)	(c)	(d)
1	Gross Plant in Service	\$ 5,185,573	\$ -	\$ 5,185,573
2	Less: Accumulated Depreciation	(2,464,105)	-	(2,464,105)
3	-	-	-	-
4	Net Plant	2,721,468	-	2,721,468
5	Additions to Rate Base			
6	Plant Held for Future Use	373	-	373
7	CWIP Not Subject to AFUDC	241	-	241
8	Cash Working Capital	10,750	(1,447)	9,303
9	Materials & Supplies Inventory	26,188	-	26,188
10	-	-	-	-
11	-	-	-	-
12	-	-	-	-
13	-	-	-	-
14	-	-	-	-
15	-	-	-	-
16	Deductions From Rate Base			
17	Customer Advances	(24,222)	-	(24,222)
18	Accumulated Deferred Income Taxes	(467,996)	(148,208)	(616,204)
19	Customer Deposits	(28,829)	-	(28,829)
20	OPEB Liability	(71,858)	-	(71,858)
21	Budget Payment Plans	-	-	-
22	Operating Reserve for Accrued Vacation Pay	-	(11,718)	(11,718)
23	Rate Base	<u>\$ 2,166,115</u>	<u>\$ (161,373)</u>	<u>\$ 2,004,742</u>

Ameren Illinois Company
 Adjustments to Rate Base
 For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description	Cash Working Capital (Sch. 14.01)	FIN 48 (AG Sch. DJE 1.2)	ADIT on Projected Plant (AG Sch. DJE 1.4)	Operating Reserves for Vacation Pay (Sch. 12.01)	(Source)	(Source)	(Source)	Total Rate Base Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Gross Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Less: Accumulated Depreciation	-	-	-	-	-	-	-	-
3		-	-	-	-	-	-	-	-
4	Net Plant	-	-	-	-	-	-	-	-
5	Additions to Rate Base								
6	Plant Held for Future Use	-	-	-	-	-	-	-	-
7	CWIP Not Subject to AFUDC	-	-	-	-	-	-	-	-
8	Cash Working Capital	(1,447)	-	-	-	-	-	-	(1,447)
9	Materials & Supplies Inventory	-	-	-	-	-	-	-	-
10		-	-	-	-	-	-	-	-
11		-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-
13		-	-	-	-	-	-	-	-
14		-	-	-	-	-	-	-	-
15		-	-	-	-	-	-	-	-
16	Deductions From Rate Base	-	-	-	-	-	-	-	-
17	Customer Advances	-	-	-	-	-	-	-	-
18	Accumulated Deferred Income Taxes	-	(39,625)	(107,990)	(593)	-	-	-	(148,208)
19	Customer Deposits	-	-	-	-	-	-	-	-
20	OPEB Liability	-	-	-	-	-	-	-	-
21	Budget Payment Plans	-	-	-	-	-	-	-	-
22	Operating Reserve for Accrued Vacation Pay	-	-	-	(11,718)	-	-	-	(11,718)
23	Rate Base	<u>\$ (1,447)</u>	<u>\$ (39,625)</u>	<u>\$ (107,990)</u>	<u>\$ (12,311)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (161,373)</u>

Ameren Illinois Company
Revenue Effect of Adjustments
 For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description (a)	Per Company (b)	Staff Adjustments (c)	Per Staff (d)
1	Present Revenues	\$ 858,705 ⁽¹⁾	\$ -	\$ 858,705 ⁽²⁾
2	Proposed Increase	<u>(19,851) ⁽³⁾</u>	<u>(28,744) ⁽⁴⁾</u>	<u>(48,595) ⁽⁵⁾</u>
3	Proposed Revenues	<u>\$ 838,854</u>	<u>\$ (28,744)</u>	<u>\$ 810,110</u>
4	% Increase	-2.31%		-5.66%
5	Staff Adjustments:			
6				
7	ADIT on Projected Plant		(13,523)	
8	Rate of Return (Applied to Company Rate Base)		(5,411)	
9	FIN 48		(4,962)	
10	Advertising		(1,654)	
11	Operating Reserves for Accrued Vacation Pay		(1,542)	
12	Interest Synchronization		(1,051)	
13	Gross Revenue Conversion Factor		(349)	
14	Cash Working Capital		(181)	
15	Charitable Contributions		(73)	
16		-	-	
17		-	-	
18				
19				
20	Rounding		<u>2</u>	
21	Total Revenue Effect of Staff Adjustments		<u>\$ (28,744)</u>	

Sources:

- (1) ICC Staff Exhibit 10.0, Schedule 10.01, column (b), line 3
- (2) ICC Staff Exhibit 10.0, Schedule 10.01, column (d), line 3
- (3) ICC Staff Exhibit 10.0, Schedule 10.01, column (e), line 3
- (4) ICC Staff Exhibit 10.0, Schedule 10.01, columns (f) + (h), line 3
- (5) ICC Staff Exhibit 10.0, Schedule 10.01, column (i), line 24

Ameren Illinois Company
 Interest Synchronization Adjustment
 For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description (a)	Amount (b)
1	Staff Rate Base	\$ 2,004,742 (1)
2	Weighted Cost of Debt	3.57% (2)
3	Synchronized Interest Per Staff	71,569
4	Company Interest Expense	<u>75,522</u> (3)
5	Increase (Decrease) in Interest Expense	<u>(3,953)</u>
6	Increase (Decrease) in State Income Tax Expense	
7	at 7.300%	<u>\$ 289</u>
8	Increase (Decrease) in Federal Income Tax Expense	
9	at 35.000%	<u>\$ 1,282</u>

(1) Source: ICC Staff Ex. 10.0, Schedule 10.03, Column (d).

(2) Source: ICC Staff Exhibit 16.0, Schedule 16.01

(3) Source: Company Schedule C-5.4

Ameren Illinois Company
Gross Revenue Conversion Factor
For the Year Ending December 31, 2010

Line No.	Description	Rate	Per Staff With Bad Debts	Per Staff Without Bad Debts
	(a)	(b)	(c)	(d)
1	Revenues		1.000000	
2	Uncollectibles	0.6453%	<u>0.006453</u>	
3	State Taxable Income		0.993547	1.000000
4	State Income Tax	7.3000%	<u>0.072529</u>	<u>0.073000</u>
5	Federal Taxable Income		0.921018	0.927000
6	Federal Income Tax	35.0000%	<u>0.322356</u>	<u>0.324450</u>
7	Operating Income		<u>0.598662</u>	<u>0.602550</u>
8	Gross Revenue Conversion Factor Per Staff		<u>1.670392</u>	<u>1.659613</u>

Ameren Illinois Company
Formula Rate Template Revisions

<u>Schedule No.</u>	<u>Line Nos.</u>	<u>REVISION</u>	<u>Witness</u>	<u>Exhibit No.</u>
FR A-1 Rec	11a, 11b, 11	Add lines 11a & 11b to calculate average rate base Change reference in column (B) to FR-D-1, line 21	Hathhorn	10.0
FR A-4		4 rather than line 29	Hathhorn	10.0
FR D-1	Various	Various	Phipps	7.0; Sch. 7.07; 16.0
App 12	All	Delete	Phipps	7.0; Sch. 7.07
App 13	All	Delete	Phipps	7.0; Sch. 7.07

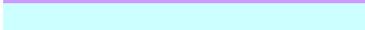
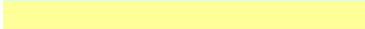
Ameren Illinois Company

Rate MAP-P - Modernization Action Plan - Pricing

Index of Spreadsheets in the Determination of the Annual Revenue Requirement Section

Schedule	Name
Sch FR A-1	Net Revenue Requirement Computation
Sch FR A-1 - REC	Revenue Requirement Reconciliation Computation
Sch FR A-2	Allocators Computation
Sch FR A-3	Return on Equity (ROE) Collar Computation
Sch FR A-4	Reconciliation Computation
Sch FR B-1	Rate Base Summary Computation
Sch FR C-1	Expenses Computation
Sch FR C-2	Depreciation and Amortization Expense Computation
Sch FR C-3	Pension Funding Costs Computation
Sch FR C-4	Taxes and Gross Revenue Conversion Factor Computation
Sch FR D-1	Cost of Capital Computation
Sch FR D-2	Average Yield on Treasury Securities Computation

Appendix	Name
App 1	Rate Base Information
App 2	Customer Deposits Information
App 3	Cash Working Capital Information
App 4	Accumulated Deferred Income Taxes Information
App 5	Deferred Charges Information
App 6	Property Held for Future Use in Rate Base Information
App 7	Expense Information
App 8	Depreciation Information
App 9	Tax Adjustment Information
App 10	Other Revenues Information
App 11	Franchise Delivery Service Information
App 12	Cost of Short-Term Debt Information
App 13	Embedded Cost of Long-Term Debt Information and Preferred Stock Information

	Internal Link
	Calculation
	Input
	Identifies link to another cell

- WP 1: Rate Base Information
- WP 2: Customer Deposit Information
- WP 3: Cash Working Capital
- WP 4: Accumulated Deferred Income Taxes
- WP 5: One-Time, Unusual Expense Greater Than \$3.7 Million - Amortized Over Five Years
- WP 6: Property Held for Future Use
- WP 7: Expense Information
- WP 8: Asset Separation Project (ASP)
- WP 9: ITC Amortization
- WP 10: Other Revenue
- WP 11: Revenue Allocator Calculation
- WP 12: Cost of Short-Term Debt
- WP 13: Cost of Long-Term Debt
- WP 14: Preferred Stock
- WP 15: CWIP not Accruing AFUDC
- WP 16: OPEB Liability
- WP 17: Customer Advances
- WP 18: Projected Plant Additions
- WP 19: Materials and Supplies
- WP 20: Tax Rates
- WP 21: Penalty Calculation**

Ameren Illinois Company

Net Revenue Requirement Computation

2010 Actual Data
2011 & 2012 Projected Additions

Sch FR A-1

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)
	Operating Expense		
1	Distribution Expense	Sch FR C-1 Ln 11	\$ -
2	Customer Acct Expense	Sch FR C-1 Ln 12	#DIV/0!
3	Customer Service and Informational Expense	Sch FR C-1 Ln 13	0
4	A&G Expense	Sch FR C-1 Ln 14	#DIV/0!
5	Depreciation and Amort Expense	Sch FR C-1 Ln 15	#DIV/0!
6	Depreciation and Amort Expense - Forecast	Sch FR C-1 Ln 16	#DIV/0!
7	Taxes Other Than Income	Sch FR C-1 Ln 17	#DIV/0!
8	Regulatory Asset Amort	Sch FR C-1 Ln 18	0
9	Other Expense Adjs	Sch FR C-1 Ln 19	-
10	Total DS Operating Expenses	Sum of (Ln 1) thru (Ln 9)	#DIV/0!
11	DS Rate Base	Sch FR B-1 Ln 42	#DIV/0!
12	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR D-1 Col C Ln 29	#DIV/0!
13	Authorized Return	(Ln 11) * (Ln 12)	#DIV/0!
14	Interest Synchronization Deduction	(Sch FR C-4 Ln 9) * (-1.0)	#DIV/0!
15	After Tax Return on Rate Base	(Ln 13) + (Ln 14)	#DIV/0!
16	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5	0.00%
17	Incremental Tax Gross Up	(Ln 15) * (Ln 16)	#DIV/0!
18	Amortization of ITCs	Sch FR C-4 Ln 12	#DIV/0!
19	Authorized Return Grossed Up for Taxes	(Ln 15) + (Ln 17) + (Ln 18)	#DIV/0!
20	Revenue Requirement before Other Revenues	(Ln 10) + (Ln 19)	#DIV/0!
21	DS Other Revenues	(App 10 Col C Ln 5) * (-1.0)	0
22	Revenue Requirement	(Ln 20) - (Ln 21)	#DIV/0!
23	Reconciliation of Prior Yr	Sch FR A-4 Ln 31	#DIV/0!
24	Net Revenue Requirement	(Ln 22) + (Ln 23)	#DIV/0!
25	Prior Yr Applicable Net Revenue Requirement (1')	Prior Yr Sch FR A-1 Ln 24	
26	Change in Net Revenue Requirement From Prior Yr before Uncollectible Gross Up	(Ln 24) - (Ln 25)	#DIV/0!
27	Incremental Uncollectible Gross Up Factor (%)	Sch FR C-4 Ln 15	#DIV/0!
28	Incremental Uncollectible Gross Up	(Ln 26) * (Ln 27)	#DIV/0!
29	Change in Net Revenue Requirement From Prior Yr (Ln 26) + (Ln 28)		#DIV/0!

(1') Source for initial filing is Docket 09-0306 consolidated.

Ameren Illinois Company
Revenue Requirement Reconciliation Computation

Sch FR A-1 - REC
2010 Actual Data

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)
	Operating Expense		
1	Distribution Expense	Sch FR C-1 Ln 11	
2	Customer Acct Expense After Adjs	Sch FR C-1 Ln 3 Col D	
2a	Prior Yr Total DS Uncollectibles	Prior Year: Sch FR C-1 Ln 6 Col D + Sch FR A-1 Ln 28	
3	Customer Service and Informational Expense	Sch FR C-1 Ln 13	
4	A&G Expense	Sch FR C-1 Ln 14	
5	Depreciation and Amort Expense	Sch FR C-1 Ln 15	
6	Depreciation and Amort Expense - Forecast	NA	
7	Taxes Other Than Income	Sch FR C-1 Ln 17	
8	Regulatory Asset Amort	Sch FR C-1 Ln 18	
9	Other Expense Adjs	Sch FR C-1 Ln 19	
10	Total DS Operating Expenses	Sum of (Ln 1) thru (Ln 9)	
11a	DS Rate Base - Reconciliation	Sch FR B-1 Ln 36	
11b	DS Rate Base - Prior Year End	Prior Yr Sch FR B-1 Ln 36	
11	Avg DS Rate Base - Reconciliation	$((Ln\ 11a) + (Ln\ 11b)) / 2$	
12	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR D-1 Col D Ln 29	
13	Authorized Return	$(Ln\ 11) * (Ln\ 12)$	
14	Interest Synchronization Deduction	$(Sch\ FR\ C-4\ Ln\ 19) * (-1.0)$	
15	After Tax Return on Rate Base	$(Ln\ 13) + (Ln\ 14)$	
16	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5	
17	Incremental Tax Gross Up	$(Ln\ 15) * (Ln\ 16)$	
18	Amortization of ITCs	Sch FR C-4 Ln 12	
19	Authorized Return Grossed Up for Taxes	$(Ln\ 15) + (Ln\ 17) + (Ln\ 18)$	
20	Revenue Requirement before Other Revenues	$(Ln\ 10) + (Ln\ 19)$	
21	DS Other Revenues	App 10 Col C Ln 5 * (-1)	
22	Revenue Requirement - Reconciliation	$(Ln\ 20) - (Ln\ 21)$	
23	ROE Collar Adj	Sch FR A-3 Ln 42	
24	Net Revenue Requirement - Reconciliation	$(Ln\ 22) + (Ln\ 23)$	

Ameren Illinois Company
Allocators Computation

Sch FR A-2

2010 Actual Data
2011 & 2012 Projected Additions

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)
<u>Wages and Salaries Allocator Calculation</u>			
1	Distribution Expense	FERC Fm 1 Pg 354 Col B Ln 23	
2	Customer Accts Expense	FERC Fm 1 Pg 354 Col B Ln 24	
3	Customer Service and Informational Expense	FERC Fm 1 Pg 354 Col B Ln 25	
4	Subtotal	(Ln 1) + (Ln 2) + (Ln 3)	0
5	Total Wages Expense	FERC Fm 1 Pg 354 Col B Ln 28	
6	Production Wages Expense	FERC Fm 1 Pg 354 Col B Ln 20	
7	A&G Wages Expense	FERC Fm 1 Pg 354 Col B Ln 27	
8	Total Wages Expense Excluding Production and A&G Wages	(Ln 5) - (Ln 6) - (Ln 7)	0
9	Wages and Salaries Allocator (%)	(Ln 4) / (Ln 8)	#DIV/0!
<u>Net Plant Allocator Calculation</u>			
10	Total Electric Plant in Service	FERC Fm 1 Pg 207 Col G Ln 104	
11	Total Accumulated Depreciation	FERC Fm 1 Pg 219 Col C Ln 29	
12	Total Accumulated Amort	((FERC Fm 1 Pg 200 Col C Ln 21))*(Ln 26)	#DIV/0!
13	Total Accumulated Depreciation and Amort	(Ln 11) + (Ln 12)	#DIV/0!
14	Net Plant	(Ln 10) - (Ln 13)	#DIV/0!
15	Distribution Net Plant	Sch FR B-1 Ln 25	#DIV/0!
16	Distribution Net Plant Adj for Capital Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Sch FR B-1 Ln 2) + (Sch FR B-1 Ln 14)	0
17	G&I Net Plant Adj for Capital Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	((Sch FR B-1 Ln 8) + (Sch FR B-1 Ln 18))*(Ln 26)	#DIV/0!
18	Other Rate Base Adjustments - Net Plant	(Sch FR B-1 Ln 3) + (Sch FR B-1 Ln 15)	0
19	DS Net Plant Before Removal of Amts Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Ln 15) - (Ln 16) - (Ln 17) - (Ln 18)	#DIV/0!
20	Net Plant Allocator (%)	(Ln 19) / (Ln 14)	#DIV/0!
<u>Revenue Allocator Calculation</u>			
21	DS Total Sales of Electricity	WP 11	
22	Total Sales of Electricity	FERC Fm 1 Pg 300 Col B Ln 12	
23	Revenue Allocator (%)	(Ln 21) / (Ln 22)	#DIV/0!
<u>ASP Allocator</u>			
24	DS General and Intangible Plant	WP 8	
25	Total General and Intangible Plant	WP 8	
26	ASP General and Intangible Plant Allocator (%)	(Ln 24) / (Ln 25)	#DIV/0!

Ameren Illinois Company
Return on Equity (ROE) Collar Computation

Sch FR A-3

2010
2011 & 2012
Actual Data
Projected Additions

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)
1	DS Rate Base	Sch FR B-1 Ln 36	
Capital Structure			
2	Common Equity %	Sch FR D-1 Ln 10	
3	Preferred Stock %	Sch FR D-1 Ln 11	
4	Short-Term Debt %	Sch FR D-1 Ln 13	
5	Long-Term Debt %	Sch FR D-1 Ln 12	
6	DS Common Equity Balance	(Ln 1) * (Ln 2)	
7	DS Preferred Stock Balance	(Ln 1) * (Ln 3)	
8	DS Equity Balance (Common and Preferred)	(Ln 6) + (Ln 7)	
9	DS Short-Term Debt Balance	(Ln 1) * (Ln 4)	
10	DS Long-Term Debt Balance	(Ln 1) * (Ln 5)	
11	Cost of Short-Term Debt (%)	Sch FR D-1 Ln 20	
12	Cost of Long-Term Debt (%)	Sch FR D-1 Ln 19	
13	Cost of Preferred Stock (%)	Sch FR D-1 Ln 18	
14	DS Operating Revenue	FERC Fm 1, p. 300, line 12, and Note (2')	
15	DS Collar Revenue	FERC Fm 1, p. 300, line 12, and Note (2')	
16	Reversal of Prior Yr Reserve (1')	FERC Fm 1, p. 300, line 12, and Note (2')	
17	Other Revenue	Sch FR A-1 - REC Ln 21	
18	DS Applicable Operating Revenue	(Ln 14) - (Ln 15) - (Ln 16) + (Ln 17)	
19	DS Operating Expenses	Sch FR A-1 - REC Ln 10	
20	DS Operating Income Before Interest and Taxes	(Ln 18) - (Ln 19)	
21	DS Short-Term Interest Expense	(Ln 9) * (Ln 11)	
22	DS Long-Term Interest Expense	(Ln 10) * (Ln 12)	
23	Credit Facilities Expense	(Ln 1) * FR D-1, Col C, Ln 23	
24	DS Operating Income before Taxes	(Ln 20) - (Ln 21) - (Ln 22) - (Ln 23)	
25	Income Tax Rate (%)	Sch FR C-4 Ln 4	
26	DS Income Taxes before ITCs	(Ln 24) * (Ln 25)	
27	Amortization of ITCs	Sch FR C-4 Ln 12	
28	DS Income Taxes	(Ln 26) + (Ln 27)	
29	DS Net Income before Preferred Stock Dividend	(Ln 24) - (Ln 28)	
30	DS Preferred Stock Dividend	(Ln 7) * (Ln 13)	
31	DS Net Income	(Ln 29) - (Ln 30)	
32	DS ROE (%)	(Ln 31) / (Ln 8)	
ROE Collar			
33	Allowed ROE (%)	Sch FR D-1 Col D Ln 17	
34	Maximum Allowed ROE (%)	(Ln 33) + (0.5%)	
35	Minimum Allowed ROE (%)	(Ln 33) - (0.5%)	
36	Percent Above Maximum Allowed ROE (%)	IF (Ln 32) > (Ln 34) THEN (Ln 32) - (Ln 34) ELSE (0.0%)	
37	Amount Above Allowed ROE Collar	(Ln 8) * (Ln 36) * (-1.0)	
38	Percent Below Minimum Allowed ROE (%)	IF (Ln 32) < (Ln 35) THEN (Ln 35) - (Ln 32) ELSE (0.0%)	
39	Amount Below Allowed ROE Collar	(Ln 8) * (Ln 38)	
40	ROE Collar Adj After Tax	(Ln 37) + (Ln 39)	
41	ROE Collar Tax Gross-up	(Ln 40) * ((1.0) - (Ln 25))	
42	ROE Collar Adj	(Ln 40) + (Ln 41)	
			To Sch FR A-1 - REC Ln 23

Notes:

- (1') Includes any changes in accrued revenues associated with the prior year formula rate true-up so that those accrued revenues do not artificially impact the collar calculation.
(2') As footnoted in the FERC Form 1.

Ameren Illinois Company
Reconciliation Computation

Sch FR A-4
Actual Data
2010
2011 & 2012 Projected Additions

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)	(D)	(E)	(F) 2010 2011 & 2012	(G) Projected Additions
1	Actual Revenue Requirement	Sch FR A-1 - REC Ln 24					
2	Prior Yr Applicable Net Revenue Requirement (1')	Sch FR A-1 Ln 25	\$ -				
3	Variance - Reconciliation Before Interest	(Ln 1) - (Ln 2)	\$ -				
4	Monthly Interest Rate	Sch FR D-1 Col C, Ln 21/12	#DIV/0!				
Surcharge (Refund)							
	Mon		Variance (Ln 3) / 12 (\$ in 000s)	Interest Rate Ln 4 %	Mons	Interest (C) * (D) * (E) (\$ in 000s)	Owed (C) + (F) (\$ in 000s)
5	Yr X						
6	Jan		-	#DIV/0!	11.5	#DIV/0!	#DIV/0!
7	Feb		-	#DIV/0!	10.5	#DIV/0!	#DIV/0!
8	Mar		-	#DIV/0!	9.5	#DIV/0!	#DIV/0!
9	Apr		-	#DIV/0!	8.5	#DIV/0!	#DIV/0!
10	May		-	#DIV/0!	7.5	#DIV/0!	#DIV/0!
11	Jun		-	#DIV/0!	6.5	#DIV/0!	#DIV/0!
12	Jul		-	#DIV/0!	5.5	#DIV/0!	#DIV/0!
13	Aug		-	#DIV/0!	4.5	#DIV/0!	#DIV/0!
14	Sep		-	#DIV/0!	3.5	#DIV/0!	#DIV/0!
15	Oct		-	#DIV/0!	2.5	#DIV/0!	#DIV/0!
16	Nov		-	#DIV/0!	1.5	#DIV/0!	#DIV/0!
17	Dec		-	#DIV/0!	0.5	#DIV/0!	#DIV/0!
17	Total	Sum of (Ln 5) thru (Ln 16)	-				#DIV/0!
Balance							
18	Yr X+1 Jan - Dec	Col G Ln 17	(\$ in 000s) #DIV/0!	#DIV/0!	12	#DIV/0!	Balance (C) + (F) (\$ in 000s) #DIV/0!
Ln 4							
	Mon					(2)	(C) + (C) * (D) - (F)
19	Yr X+2		(\$ in 000s)	%		(\$ in 000s)	(\$ in 000s)
19	Jan	Col G Ln 18	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
20	Feb	Col G Ln 19	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
21	Mar	Col G Ln 20	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
22	Apr	Col G Ln 21	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
23	May	Col G Ln 22	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
24	Jun	Col G Ln 23	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
25	Jul	Col G Ln 24	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
26	Aug	Col G Ln 25	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
27	Sep	Col G Ln 26	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
28	Oct	Col G Ln 27	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
29	Nov	Col G Ln 28	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
30	Dec	Col G Ln 29	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!
31	Reconciliation with Interest	Sum of (Ln 19) thru (Ln 30)				#DIV/0!	To Sch FR A-1 Ln 23

Note:
(1') Reconciliation will be determined in accordance with Section 16-108.5(d)(1) of the Act. A workpaper will be provided if a weighting of more than one Prior Year Applicable Net Revenue Requirement is required.
(2') Line 18 * (Ln 4 / (1 - (1+Ln 4)^-12)) This formula calculates a monthly amount that, given an assumed monthly interest rate, will recover/refund the initial balance, with interest accrued on the monthly principal balance throughout the year.

Ameren Illinois Company
Rate Base Summary Computation

Sch FR B-1
Actual Data

Ln	(A)	(B)	2010 2011 & 2012	Projected Additions (C)
Ln	Description	Source	Amt (\$ in 000s)	
<u>Plant in Service</u>				
1	Distribution Plant	FERC Fm 1 Pg 207 Col G Ln 75		
2	Distribution Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 8		0
3	Other Adjustments to Plant in Service	App 1 Ln 48 Col C		0
4	Distribution Plant and Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders and/or Other Adjustments	(Ln 1) + (Ln 2) + (Ln 3)	\$	-
5	General Plant	FERC Fm 1 Pg 207 Col G Ln 99		
6	Intangible Plant	FERC Fm 1 Pg 205 Col G Ln 5		
7	Total G&I Plant	(Ln 5) + (Ln 6)	\$	-
8	G&I Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 19		-
9	G&I Plant and Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Ln 7) + (Ln 8)	\$	-
10	ASP General and Intangible Plant Allocator (%)	Sch FR A-2 Ln 26		#DIV/0!
11	Total G&I Plant Functionalized to Distribution	(Ln 9) * (Ln 10)		#DIV/0!
12	Total Plant in Service Before Projected Plant Additions	(Ln 4) + (Ln 11)		#DIV/0!
<u>Accumulated Depreciation</u>				
13	Distribution Accumulated Depreciation	FERC Fm 1 Pg 219 Col C Ln 26		
14	Distribution Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 16		0
15	Other Adjustments to Accumulated Reserve	App 1 Ln 48 Col D		0
16	Distribution Plant Accumulated Depreciation	(Ln 14) + (Ln 15) - (Ln 13)	\$	-
17	Accumulated General Depreciation	FERC Fm 1 Pg 219 Col C Ln 28		
18	G&I Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 22		-
19	Balance of Accumulated General Depreciation	(Ln 18) - (Ln 17)		-
20	Total Accumulated Amortization	FERC Fm 1 Pg 200 Col C Ln 21		
21	Accumulated G&I Depreciation and Amortization	(Ln 19) - (Ln 20)		-
22	ASP General and Intangible Plant Allocator (%)	Sch FR A-2 Ln 26		#DIV/0!
23	Total G&I Plant Functionalized to Distribution	(Ln 21) * (Ln 22)		#DIV/0!
24	Total Accumulated Depreciation	(Ln 16) + (Ln 23)		#DIV/0!
25	Total Net Property Plant and Equipment	(Ln 12) + (Ln 24)		#DIV/0!
<u>Additional DS Jurisdictional Rate Base Items</u>				
26	CWIP Not Included in Projected Plant Additions	WP 15		
27	Property Held for Future Use	App 6 Col D Ln 6		0
28	Cash Working Capital	App 3 Ln 30		0
29	Accumulated Deferred Income Taxes	App 4 Ln 28		0
30	Materials and Supplies Inventories	App 1 Ln 51		0
31	Other Deferred Charges (Items > 3.7M)	App 5 Col C Ln 3		-
32	Customer Deposits	App 2 Ln 1		0
33	Customer Advances	App 1 Col F Ln 30		0
34	OPEB Liability	WP 16		
35	Total Additional Rate Base Items	Sum of (Ln 26) thru (Ln 34)	\$	-
36	DS Rate Base Before Projected Plant Adj	(Ln 25) + (Ln 35)		#DIV/0!
				To Sch FR A-1 - REC Ln 11
				To Sch FR C-4 Ln 16
<u>DS Rate Base Adj</u>s for Projected Plant Additions and Accumulated Reserve Adjs				
37	Distribution Projected Plant Additions	App 1 Ln 31	\$	-
38	Accumulated Depreciation - Distribution	App 1 Col E Ln 38		#DIV/0!
39	G&I Projected Plant Additions	App 1 Ln 36		#DIV/0!
40	Accumulated Depreciation - G&I	App 1 Col E Ln 41		#DIV/0!
41	Total Adj	Sum of (Ln 37) thru (Ln 40)		#DIV/0!
42	DS Rate Base	(Ln 36) + (Ln 41)		#DIV/0!
				To Sch FR A-1 Ln 11
				To Sch FR C-4 Ln 6

Ameren Illinois Company
Expenses Computation

Sch FR C-1

				2010		2011 & 2012		2010		
				Actual Data		Projected Additions				
(A)	(B)	(C)	(D)	(E)	(F)	(G)				
Ln	Description	Source	Distribution (\$ in 000s)	Customer Accts (\$ in 000s)	Customer Service and Informational (\$ in 000s)	A&G (\$ in 000s)				
DS Jurisdictional Expenses										
1	Expense Amt	FERC Fm 1 Pgs 322-323 Col B Lns 156, 164, 171 and 197								
2	Other	App 7 Ln 25 Cols C, D, E, and F	-	-	-	-				
3	Expense Amt After Adjs	(Ln 1) + (Ln 2)	\$ -	\$ -	\$ -	\$ -				
4	Wages and Salaries Allocator (%)	Sch FR A-2 Ln 9					#DIV/0!			
5	Total DS A&G Expense	(Ln 3) * (Ln 4)						#DIV/0!		
6	Directly Assigned Uncollectible Expense	App 7 Ln 28		#DIV/0!						
7	Total Customer Accts Expense	(Ln 3) + (Ln 6)		#DIV/0!						
Expenses Summary										
			Plant Related	Labor Related	100% DS Jurisdictional	Recovered Thru Other Tariffs	Total			
		Source	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	Sum of (C) thru (F)		(\$ in 000s)	
8	Total Taxes Other Than Income	App 7 Ln 52 Cols C, D, E, and F Sch FR A-2 Ln 20; Sch FR A-2 Ln 9; Taxes Recovered Thru Other Tariffs Excluded From Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Allocator (%)	(Ln 8) * (Ln 9)	#DIV/0!	#DIV/0!	100.00%	0.00%				
10	DS Jurisdictional Taxes Other Than Income		#DIV/0!	#DIV/0!	\$ -	\$ -				#DIV/0!
11	Distribution Expense	Col C Ln 3	\$ -							
12	Customer Accts Expense	Col D Ln 7	#DIV/0!							
13	Customer Service and Informational Expense	Col E Ln 3								
14	A&G Expense	Col F Ln 5	#DIV/0!							
15	Depreciation and Amort Expense - Current Period	Sch FR C-2 Col F Ln 7	#DIV/0!							
16	Forecast	Sch FR C-2 Col F Ln 10	#DIV/0!							
17	Taxes Other Than Income	Col G Ln 10	#DIV/0!							
18	Regulatory Asset Amort	App 7 Col F Ln 38								
19	Yrs	App 7 Col E Ln 30								
20	Total Operating Expenses	Sum of (Ln 11) thru (Ln 19)	#DIV/0!							

Ameren Illinois Electric
Pension Funding Costs Computation

Sch FR C-3
2010 Actual Data
2011 & 2012 Projected Additions

Not Applicable

Ameren Illinois Company
Taxes and Gross Revenue Conversion Factor Computation

Sch FR C-4
Actual Data

Ln	(A) Description	(B) Source	2010		Projected Additions (D)
			2011 & 2012 (C)	Amt (\$ in 000s)	
<u>Income Tax Rate</u>					
1	Federal Tax Rate (%)	WP 20			
2	Illinois State Tax Rate (%)	WP 20			
3	Federal Tax Rate Less State Tax Deduction (%)	(Ln 1) * ((1.0) - (Ln 2))	0.000%		
4	Income Tax Rate (%)	(Ln 2) + (Ln 3)	0.000%		
5	Incremental Tax Gross Up Factor (%)	(Ln 4) / ((1.0) - (Ln 4))	0.000%		To Sch FR A-1 Ln 16 and Sch FR A-1 - REC Ln 16
<u>Interest Synchronization</u>					
6	DS Rate Base	Sch FR B-1 Ln 42	#DIV/0!		
		(Sch FR D-1 Ln 21) + (Sch FR D-1			
7	Wtd Cost of Short- and Long-Term Debt (%)	Ln 23)	#DIV/0!		
8	Effective Income Tax Rate (%)	Ln 4	0.00%		
9	Interest Synchronization Deduction	(Ln 6) * (Ln 7) * (Ln 8)	#DIV/0!		To Sch FR A-1 Ln 14
<u>Amortization of ITCs</u>					
10	Total Amort of ITCs	App 9 Ln 3	#DIV/0!		
11	Incremental Tax Gross Up Factor	(1.0) + (Ln 5)	1.0000		
12	Impact of ITCs	(Ln 10) * (Ln 11)	#DIV/0!		To Sch FR A-1 Ln 18 and Sch FR A-1 - REC Ln 18 and Sch FR A-3 Ln 27
<u>Gross Revenue Conversion Factor</u>					
13	Uncollectibles Expense	FERC Fm 1 Pg 322 Col B Ln 162			
14	Revenues	FERC Fm 1 Pg 300 Col B Ln 27			
15	Uncollectible Gross Up Factor	(Ln 13) / (Ln 14)	#DIV/0!		To Sch FR A-1 Ln 27
<u>Interest Synchronization - Reconciliation</u>					
16	DS Rate Base Before Projected Plant Adjs	Sch FR B-1 Ln 36			
		(Sch FR D-1 Ln 21) + (Sch FR D-1			
17	Wtd Cost of Short- and Long-Term Debt (%)	Ln 23)			
18	Effective Income Tax Rate (%)	Ln 4			
19	Interest Synchronization Deduction	(Ln 16) * (Ln 17) * (Ln 18)			To Sch FR A-1 - REC Ln 14

Ameren Illinois Company
Cost of Capital Computation

Sch FR D-1
 Actual Data

	(A)	(B)	2010 2011 & 2012 (C)	Projected Additions (D)	
Ln	Description	Source	Value - Base Year	Value - Reconciliation	
Capitalization Sources					
Common Equity					
1	Not Used	Not Used			*
2	Not Used	Not Used			*
3	Not Used	Not Used	-		*
4	Not Used	Not Used			*
5	Adjusted Common Equity Balance (\$ in 000s)	Sch FR D-1 WP 16, Average Adjusted Common Equity Balance, divided by 1,000	\$ -		*
6	Adjusted Preferred Stock Balance (\$ in 000s)	Sch FR-D-1 WP 15, Average Adjusted Preferred Stock Balance, divided by 1,000	\$ -		*
7	Adjusted Long-Term Debt Balance (\$ in 000s)	Sch FR-D-1 WP 14, Average Adjusted Long-Term Debt Balance, divided by 1,000	-		*
8	Short-Term Debt Balance (\$ in 000s)	Sch FR D-1 WP 12 Pg 1 Col (F) Ln 14, divided by 1,000	-		*
9	Total Capital (\$ in 000s)	(Ln 5) + (Ln 6) + (Ln 7) + (Ln 8)	\$ -		
10	Equity as a Percentage of Total Capital (%)	(Ln 5) / (Ln 9)	#DIV/0!		
11	Preferred Stock as a Percentage of Total Capital (%)	(Ln 6) / (Ln 9)	#DIV/0!		
12	Long-Term Debt as a Percentage of Total Capital (%)	(Ln 7) / (Ln 9)	#DIV/0!		
13	Short-Term Debt as a Percentage of Total Capital (%)	(Ln 8) / (Ln 9)	#DIV/0!		
Cost of Capital					
Cost of Common Equity					
14	Avg Monthly Market Yield on 30 Yr US Treasury Securities (%)	Sch FR D-2 Ln 13	#DIV/0!		
15	Performance Metrics Penalty (%)	(1)			
16	Cost of Equity Base (%)	(2)			
17	Total Cost of Common Equity (%)	(Ln 14) + (Ln 15) + (Ln 16)	#DIV/0!		
18	Cost of Preferred Stock (%)	Sch FR D-1 WP 15	#REF!		*
19	Cost of Long-Term Debt (%)	Sch FR D-1 WP 14	#REF!		*
20	Cost of Short-Term Debt (%)	Form 10-K	#REF!		*
21	Wtd Cost of Short-Term and Long-Term Debt (%)	(Ln 12) * (Ln 19) + (Ln 13) * (Ln 20)	#DIV/0!		
Cost of Credit Facilities					
22	Total Cost of Credit Facilities (\$ in 000s)	Sch FR D-1 WP 12 Pg 2 Ln 11, divided by 1,000	#REF!		*
23	Cost of Capital of Credit Facilities (%)	(Ln 22) / (Ln 9)	#REF!		
Wtd Avg Cost of Capital					
24	Wtd Cost of Equity (%)	(Ln 10) * (Ln 17)	#DIV/0!		
25	Wtd Cost of Preferred Stock (%)	(Ln 11) * (Ln 18)	#DIV/0!		
26	Wtd Cost of Long-Term Debt (%)	(Ln 12) * (Ln 19)	#DIV/0!		
27	Wtd Cost of Short-Term Debt (%)	(Ln 13) * (Ln 20)	#DIV/0!		
28	Cost of Credit Facilities (%)	Ln 23	#REF!		
29	Wtd Avg Cost of Capital (%)	Sum of (Ln 24) thru (Ln 28)	#DIV/0!		
			To Sch FR A-1 Ln 12 and Sch FR A-4, Col C, Ln 4	Sch FR A-1 - REC Ln 12	

Note:

- (1) Equal to the sum of penalties, if any, computed in accordance with the provisions of the performance metric tariff approved by the ICC. See WP 21 for the performance metric penalty calculation.
- (2) Base Year - Section 16-108.5(c)(3) of the Act. Reconciliation - Section 16-108.5 (d)(1) of the Act.

Ameren Illinois Company
**Average Yield on Treasury Securities
Computation**

Sch FR D-2

2010 Actual Data
2011 & 2012 Projected Additions

Ln	(A) Description Mon in Yr X	(B) Source	(C) Avg Yield %
1	Jan	(1')	
2	Feb	(1')	
3	Mar	(1')	
4	Apr	(1')	
5	May	(1')	
6	Jun	(1')	
7	Jul	(1')	
8	Aug	(1')	
9	Sep	(1')	
10	Oct	(1')	
11	Nov	(1')	
12	Dec	(1')	
13	Calendar Yr X Avg	Avg of (Ln 1) thru (Ln 12)	#DIV/0! To Sch FR D-1 Ln 14

(1') Monthly average yield of 30 Yr US Treasury bonds determined in accordance with the provisions of Section 16-108.5(c)(3)(A) of the Act

Ameren Illinois Company

App 1

Rate Base Information

2010 Actual Data
 2011 & 2012 Projected Additions

(A)	(B)	(C)	(D)	(E)	(F)
Ln	Description	Source	Amt (\$ in 000s)		
Distribution Plant - Adjts to Plant In Service					
Recovered Thru Other Tariffs (input as negative number)					
1	Rider GC	WP 1			
2	Other Recovered Thru Other Tariffs If Any	WP 1			
Disallowed in Previous ICC Orders					
3	Previously Disallowed Plant Additions	WP 1			
4	Previously Disallowed NESC Rework	WP 1			
5	Previously Disallowed Production Retiree Pension & OPEB	WP 1			
6	Previously Disallowed Incentive Compensation	WP 1			
7	Other Disallowed in Previous ICC Orders If Any	WP 1			
8	Total Adjts to Distribution Plant in Service	Sum of (Ln 1) thru (Ln 7)	\$ -	To Sch FR B-1 Ln 2	
Distribution Plant - Adjts to Accumulated Reserve					
Recovered Thru Other Tariffs (input as positive number)					
9	Rider GC	WP 1			
10	Other Recovered Thru Other Tariffs If Any	WP 1			
Disallowed in Previous ICC Orders					
11	Previously Disallowed Plant Additions	WP 1			
12	Previously Disallowed NESC Rework	WP 1			
13	Previously Disallowed Production Retiree Pension & OPEB	WP 1			
14	Previously Disallowed Incentive Compensation	WP 1			
15	Other Disallowed in Previous ICC Orders If Any	WP 1			
16	Total Adjts to Distribution Accumulated Reserve	Sum of (Ln 9) thru (Ln 15)	\$ -	To Sch FR B-1 Ln 14	
G&I Plant - Adjts to Plant In Service					
Recovered Thru Other Tariffs (input as negative number)					
17	Other Recovered Thru Other Tariffs If Any	WP 1			
Disallowed in Previous ICC Orders					
18	Disallowed in Previous ICC Orders If Any	WP 1			
19	Total Adjts to G&I Plant in Service	Sum of (Ln 17) thru (Ln 18)	\$ -	To Sch FR B-1 Ln 8	
G&I Plant - Adjts to Accumulated Reserve					
Recovered Thru Other Tariffs (input as positive number)					
20	Other Recovered Thru Other Tariffs If Any	WP 1			
Disallowed in Previous ICC Orders					
21	Disallowed in Previous ICC Orders If Any	WP 1			
22	Total Adjts to G&I Accumulated Reserve	Sum of (Ln 20) thru (Ln 21)	\$ -	To Sch FR B-1 Ln 18	
Customer Advances					
			Customer Advances Transmission (\$ in 000s)	Customer Advances for Construction (\$ in 000s)	Line Extension Deposits (\$ in 000s)
					Total (C) + (D) + (E) (\$ in 000s)
23	Customer Advances for Construction	WP 17, FERC Acct 252 FERC Fm 1 Pg 113 Col C Ln 56			\$ -
Adjts to Customer Advances					
24	Customer Advances Transmission Related	(1)			-
25	Projects Placed in Service or in Projected Plant Additions	(2)			-
26	Expense Projects Including Below the Line	(3)			-
27	Projects Placed in Hold Status	(4)			-
28	Non DS Jurisdictional	(5)			-
29	Other Adjts to Customer Advances If Any	WP 17			-
30	Rate Base Adj	Sum of (Ln 23) thru (Ln 29)	\$ -	\$ -	\$ -
					To Sch FR B-1 Ln 33

Notes:

- (1) Cash advances primarily for deposits for construction work and payment of transmission credits to developers
- (2) Represents advances that have been applied against projects already placed in service or as a reduction to plant in service amounts in the projected plant additions
- (3) Represents advances that have been used to offset the O&M or non-utility expense for the project work incurred
- (4) Represents amounts held in a holding account to ensure proper application of overheads.
- (5) Represents advances for non-DS jurisdictional project work

		Source	Plant In Service (\$ in 000s)		
Projected Plant Additions					
31	Distribution Plant	WP 18		To Sch FR B-1 Ln 37 and App 8 Col C Ln 15	
32	General Plant	WP 18			
33	Intangible Plant	WP 18			
34	G&I Plant	(Ln 32) + (Ln 33)			
35	ASP General and Intangible Plant Allocator (%)	Sch FR A-2 Ln 26	#DIV/0!		
36	Total DS Jurisdictional G&I Plant	(Ln 34) * (Ln 35)	#DIV/0!	To Sch B-1 Ln 39	
37	Total Forecasted DS Jurisdictional Plant Additions	(Ln 31) + (Ln 36)	#DIV/0!		
Projected Depreciation Reserve Adj					
		Source	Depreciation (\$ in 000s)	Removal Spend (\$ in 000s)	Total (C) + (D) (\$ in 000s)
38	Distribution Forecasted Depreciation Expense (1)	(Sch FR C-2 Col C Ln 12) * (-1.0); WP 18	#DIV/0!		#DIV/0! To Sch FR B-1 Ln 38
39	G&I Plant Forecasted Depreciation Expense (1)	(Sch FR C-2 Col C Ln 13) * (-1.0); WP 18	#DIV/0!		
40	ASP General and Intangible Plant Allocator (%)	Sch FR A-2 Ln 26	#DIV/0!	#DIV/0!	
41	Total DS Jurisdictional G&I Plant	(Ln 39) * (Ln 40)	#DIV/0!	#DIV/0!	#DIV/0! To Sch FR B-1 Ln 40
42	Total Forecasted Change in Depreciation Reserve	(Ln 38) + (Ln 41)	#DIV/0!	#DIV/0!	#DIV/0!
Additional Adjustments to Rate Base					
		Source	Adjts to Plant In Service (\$ in 000s)	Adjts to Accumulated Reserve (\$ in 000s)	
43	NESC Rework	WP 1			
44	Production Retiree Pension & OPEB	WP 1			
45	Earnings Based Incentive Compensation	WP 1			
46	Performance Share Unit Program	WP 1			
47	Other Adjustments to Rate Base If Any	WP 1			
48	Total	(Ln 43) + (Ln 44) + (Ln 45) + (Ln 46) + (Ln 47)	\$ -	\$ -	To Sch FR B-1 Ln 3 To Sch FR B-1 Ln 15
Materials and Supplies					
49	Distribution Materials and Supplies Balance	WP 19			
50	Accts Payable Related to Materials and Supplies	WP 19			
51	Total	(Ln 49) + (Ln 50)	\$ -		To Sch FR B-1 Ln 30

(1) For purposes of the initial filing the depreciation expense is multiplied by -2.0; to account for two years of projected additions.

Ameren Illinois Company

Customer Deposits Information

App 2

2010 Actual Data
2011 & 2012 Projected Additions

Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)	(D) Projected Additions
1	13 Mon Avg	WP 2		To Sch FR B-1 Ln 32
2	Interest Accrued on Customer Deposits	WP 2		To App 7 Col D Ln 7

Ameren Illinois Company
Cash Working Capital Information

App 3
2010 Actual Data
2011 & 2012 Projected Additions

(A)	(B)	(C)	(D)	(E)	(F)	
Ln	Description	Source	Test Year Adjusted Revenues and Expenses (\$000s)	Revenue Lag/Expense (Leads)	Cash Working Capital Factor (D)/365	Cash Working Capital Requirement (C) * (E)
REVENUES						
1	Revenues	WP 3			0.00000	\$ -
2	Plus Energy Assistance Charges	WP 3			0.00000	-
3	Plus Municipal Utility Tax	WP 3			0.00000	-
4	Plus Interest Expense	WP 3			0.00000	-
5	(Less) Uncollectibles	WP 3			0.00000	-
6	(Less) Depreciation and Amortization	WP 3			0.00000	-
7	(Less) Return on Equity and Debt	WP 3			0.00000	-
8	Other Revenue Items If Any	WP 3				
9	TOTAL - REVENUES	Sum of (Ln 1) thru (Ln 8)	\$ -			\$ -
EXPENSES						
10	Employee Benefits	WP 3			0.00000	\$ -
11	FICA	WP 3			0.00000	-
12	Payroll	WP 3			0.00000	-
13	Other Operations and Maintenance (less uncollectibles)	WP 3			0.00000	-
14	Federal Unemployment Tax	WP 3			0.00000	-
15	State Unemployment Tax	WP 3			0.00000	-
16	St. Louis Payroll Expense Tax	WP 3			0.00000	-
17	Federal Excise Tax	WP 3			0.00000	-
18	Electric Distribution Tax	WP 3			0.00000	-
19	Energy Assistance Charges	WP 3			0.00000	-
20	Municipal Utility Tax	WP 3			0.00000	-
21	Gross Receipts Tax	WP 3			0.00000	-
22	Corporation Franchise Tax	WP 3			0.00000	-
23	Miscellaneous	WP 3			0.00000	-
24	Property/Real Estate Taxes	WP 3			0.00000	-
25	Interest Expense	WP 3			0.00000	-
26	Bank Facility Costs	WP 3			0.00000	-
27	Income Taxes (Including Investment Tax Credit Adjustment)	WP 3			0.00000	-
28	Other Expenses If Any	WP 3				
29	TOTAL EXPENSES	Sum of (Ln 10) thru (Ln 28)	\$ -			\$ -
30	CASH WORKING CAPITAL REQUIREMENT	(Ln 9) + (Ln 29)				\$ -

To Sch FR B-1 Ln 28

Ameren Illinois Company

App 4

Accumulated Deferred Income Taxes Information

2010 Actual Data
 2011 & 2012 Projected Additions

Ln	Description	(A)	(B)	(C)
			Balance Per General Ledger (\$ 000s) (1')	Electric Distribution (1')
1	Account 190 - Federal			
2	Account 190 - State			
3	Total Account 190 - Electric		\$ -	\$ -
4	Account 190 - Gas			
5	Total Account 190 FERC Fm 1 Pg 234 Col C Line 18 Entered in Col B		\$ -	\$ -
6	Account 282 - Federal			
7	Account 282 - State			
8	Total Account 282 - Electric		\$ -	\$ -
9	Total Account 282 - Gas			
10	Total 282 FERC Fm 1 Pg 275 Col K Ln 9 Entered in Col B		\$ -	\$ -
11	Account 283 - Federal			
12	Account 283 - State			
13	Total Account 283 - Electric		\$ -	\$ -
14	Total Account 283 - Gas			
15	Total 283 FERC Fm 1 Pg 277 Col K Ln 19 entered in Col B		\$ -	\$ -
16	Total Accumulated Deferred Income Taxes Before Adjs (Ln 13 + Ln 20 + Ln 31)		\$ -	\$ -

**Amts Recovered Through Other Tariffs, Disallowed in
 Previous ICC Orders, Other Adjs (\$ in 000s) (2')**

Electric Distribution

17	Rider GC			
18	Previously Disallowed Plant Additions			
19	Previously Disallowed NESC Rework			
20	Previously Disallowed Production Retiree Pension & OPEB			
21	Previously Disallowed Incentive Compensation			
22	NESC Rework			
23	Production Retiree Pension & OPEB			
24	Earnings Based Incentive Compensation			
25	Performance Share Unit Program			
26	OPEB Liability			
27	Other If Any			
28	Total Accumulated Deferred Income Taxes After Adjs (\$ in 000s)		Sum of (Ln 16) thru (Ln 27)	\$ -

To Sch FR B-1 Ln 29

Notes:

- (1') Source for Lines 1 - 16 is WP 4 which provides details on the allocation from total electric to electric distribution.
 (2') Source for Lines 17 - 25 and 27 is WP1. Source for Line 26 is WP 16.

Ameren Illinois Company
Deferred Charges Information

App 5

2010 Actual Data
 2011 & 2012 Projected Additions
 (A) (B) (C)

Ln	Description	Source	Balance
			(\$ in 000s)

Other Deferred Charges

Total Expense Adj

1	One-Time, Unusual Expense > \$3.7M - Amortized Over 5 Yrs	WP 5	
2	Other Deferred Charges If Any	WP 5	
3	Total	(Ln 1) + (Ln 2)	\$ -
			To Sch FR B-1 Ln 31

Ameren Illinois Company

App 6

Property Held for Future Use in Rate Base Information

(A)	(B)	2010	Actual Data
		2011 & 2012	Projected Additions
		(C)	(D)
		DS	
Ln	Description	Electric Plant (\$ in 000s)	Jurisdictional (1) (\$ in 000s)
1	Dupo Area Sub		
2	Met-Alton bulk Sub		\$ -
3	Line 4571-Rising to Sidney Section Property Having an Original Cost of Less Than \$250,000		
4	Each		
5	Other Property Held For Future Use In Rate Base If Any		
6	Total Property Held For Future Use In Rate Base	\$ -	\$ -
		To Sch FR B-1 Ln 27	

Notes:
 (1) WP 6 provides details on the allocation from total electric to electric distribution.

Ameren Illinois Company
Expense Information

App 7

Ln	Description	Source	2010				Actual Data
			(A)	(B)	(C)	(D)	(E)
			Distribution	Customer Accts	Customer Service and Informational	A&G	Total
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	Sum of (C) thru (F)
							(\$ in 000s)
Operating Expense Adjs							
Rate Making Adjs							
1	Company Use	WP 7					\$ -
2	Franchise Requirements	WP 7					-
3	NESC Rework	WP 7					-
4	Elimination of Social Dues	WP 7					-
5	Charitable Contributions	WP 7					-
6	Bank Fees - Credit Facility Fees Included in the Cost of Capital	WP 7					-
7	Interest on Customer Deposits	App 2 Ln 2		-			-
8	Production Retiree Adjustment	WP 7					-
9	Incentive Compensation Adjs for Earnings Per Share KPIs	WP 7					-
10	Performance Share Unit Program Adjustment	WP 7					-
11	Lobbying Expense	WP 7					-
12	Injuries and Damages	WP 7					-
13	Purchase Accounting	WP 7					-
14	Smart Grid Facilitator Expense	WP 7					-
15	Uncollectible Accounts	FERC Fm 1 Pg 322 Col B Ln 162					-
16	Other Rate Making Adjs If Any	WP 7					-
Recovered Thru Other Tariffs							
17	Rider GC	WP 7					-
18	Rider EDR (Energy Efficiency and Demand Response)	WP 7					-
19	Rider PSP (Power Smart Pricing)	WP 7					-
20	Rider UCB/POR (Supplemental Customer Charge)	WP 7					-
21	Rider PER (Purchased Energy - Supply Procurement)	WP 7					-
22	Rider TS (Transmission)	WP 7					-
23	Other Recovered Thru Other Tariffs Adjs If Any	WP 7					-
Voluntary Exclusions							
24	Other Voluntary Exclusions If Any	WP 7					-
25	Total Adjustments to Operating Expenses	Sum of (Ln 1) thru (Ln 24)	\$ -	\$ -	\$ -	\$ -	\$ -
			To Sch FR C-1 Col C Ln 2	To Sch FR C-1 Col D Ln 2	To Sch FR C-1 Col E Ln 2	To Sch FR C-1 Col F Ln 2	
Uncollectible Adjustment							
Source			Customer Accts (\$ in 000s)				
26	Uncollectible Accounts	(Col D Ln 15) * (-1.0)		\$ -			
27	Revenue as A Percent of Sales of Electricity (%)	Sch FR A-2 Ln 23		#DIV/0!			
28	Total DS Uncollectibles	(Ln 26) * (Ln 27)		#DIV/0!	To Sch FR C-1 Col D Ln 6		
			Total Expense Adj	Amort Amt (C) / (-5.0)	Adj to Revenue Requirement (C) + (D)		
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)		
29	One-Time Unusual Expense > \$3.7M - Amortized Over 5 Yrs						
30	Other One-Time Expenses > \$3.7M If Any						
30	Total Adjs to Operating Expenses > \$3.7M	(Ln 29)	\$ -	\$ -	\$ -	To Sch FR C-1 Ln 19	
Account 407.3 Regulatory Asset Amort							
			Total DS Jurisdictional	Adjustment	DS Jurisdictional in Rates		
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
31	Uncollectible Regulatory Debit				\$ -		
32	Rider PER				-		
33	Severance Cost				-		
34	Integration Cost				-		
35	Manufactured Gas Plant Site Cleanup Costs				-		
36	Purchase Accounting				-		
37	Other Regulatory Asset Amort If Any				-		
38	Total Regulatory Asset Amort FERC Fm 1 Pg 115 Col G Ln 12	Sum of (Ln 31 thru Ln 37)	\$ -	\$ -	\$ -	\$ -	To Sch FR C-1 Ln 18
Taxes Other Than Income							
			Plant Related	Labor Related	100% DS	Recovered Through Other Tariffs	Total
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	Sum of (C) thru (F) (\$ in 000s)
39	FICA	WP 7					\$ -
40	Federal Unemployment Tax	WP 7					-
41	State Unemployment Tax	WP 7					-
42	St. Louis Payroll Expense Tax	WP 7					-
43	Federal Excise Tax	WP 7					-
44	Electric Distribution Tax	WP 7					-
45	Gross Receipts	WP 7					-
46	Energy Assistance Charges	WP 7					-
47	Municipal Utility Tax	WP 7					-
48	Corporation Franchise Tax	WP 7					-
49	Miscellaneous	WP 7					-
50	Property/Real Estate Taxes	WP 7					-
51	Other Taxes Other Than Income If Any	WP 7					-
52	Total Taxes Other Than Income	Sum of (Ln 39) thru (Ln 51)	\$ -	\$ -	\$ -	\$ -	\$ -
			To Sch FR C-1 Col C Ln 8	To Sch FR C-1 Col D Ln 8	To Sch FR C-1 Col E Ln 8	To Sch FR C-1 Col F Ln 8	

Ameren Illinois Company
Depreciation Information

Ln	Description	(A) Source	(B)	(C) Distribution (\$ in 000s)	(D) G&I Depreciable Other (\$ in 000s)	(E) G&I Amortized (\$ in 000s)	(F)	2010	Actual Data
								2011 & 2012	Projected Additions
								(G)	(H)
Changes to Depreciation Expense									
Costs Recovered Through Other Tariffs									
1	Rider GC	WP 1							
2	Other Costs Recovered Thru Other Tariffs if Any	WP 1							
Costs Disallowed in Previous ICC Orders									
3	Previously Disallowed Plant Additions	WP 1							
4	Previously Disallowed NESC Rework	WP 1							
5	Previously Disallowed Production Retiree Pension & OPEB	WP 1							
6	Previously Disallowed Incentive Compensation	WP 1							
7	Other Disallowed in Previous ICC Orders If Any	WP 1							
Other Adjs									
8	NESC Rework	WP 1							
9	Production Retiree Pension & OPEB	WP 1							
10	Earnings Based Incentive Compensation	WP 1							
11	Performance Share Unit Program	WP 1							
12	Purchase Accounting	WP 1							
13	Other Adjs to Depreciation Expense if Any	WP 1							
14	Total Changes to Depreciation Expense	Sum of (Ln 1) thru (Ln 13)		\$ -	\$ -	\$ -			
			To Sch FR C-2 Col C Ln 4	To Sch FR C-2 Col D Ln 4	To Sch FR C-2 Col E Ln 4				
			Projected Plant Additions	5 Yr Retirements Col (H) (Ln 22) thru (Ln 24) Multiplied by (-1.0)	Total (C) + (D)	Estimated Depreciation Rate by Functional Class Col (G) (Ln 19) thru (Ln 21) Multiplied by (-1.0)	Depreciation Expense (E) * (F)		
Source			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	%	(\$ in 000s)		
15	Distribution Plant (4')	App 1 Ln 31	\$ -	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	To Sch FR C-2 Col C Ln 8	
16	General Plant (4')	App 1 Ln 32	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	To Sch FR C-2 Col D Ln 8	
17	Intangible Plant (4')	App 1 Ln 33	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	To Sch FR C-2 Col E Ln 8	
18	Total Depreciation Expense	(Ln 15) + (Ln 16) + (Ln 17)					#DIV/0!		
Plant in Service Balance									
Rate Calculation			Beginning - Plant in Service Balance	Ending - Plant in Service Balance	Avg - Plant in Service Balance ((C) + (D)) / 2	FERC Fm 1 Depreciation Expense	Estimated Depreciation Rate by Functional Class (F) / (E)		
Source			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	%		
19	Distribution Plant	(1')			\$ -		#DIV/0!		
20	General Plant	(2')			-		#DIV/0!		
21	Intangible Plant	(3')			-		#DIV/0!		
Retirements									
Source			Yr X-4 (\$ in 000s)	Yr X-3 (\$ in 000s)	Yr X-2 (\$ in 000s)	Yr X-1 (\$ in 000s)	Yr X (\$ in 000s)	5 Year Avg Avg of (C) thru (G) (\$ in 000s)	
22	Distribution Plant	FERC Fm 1 Pgs 205, 207 Col D						#DIV/0!	
23	General Plant	FERC Fm 1 Pgs 205, 207 Col D						#DIV/0!	
24	Intangible Plant	FERC Fm 1 Pgs 205, 207 Col D						#DIV/0!	

Notes:

- (1') Col C - FERC Fm 1 Pg 206 Col B Ln 75; Col D - FERC Fm 1 Pg 207 Col G Ln 75; Col F FERC Fm 1 Pg 336 Col F Ln 8
- (2') Col C - FERC Fm 1 Pg 206 Col B Ln 99; Col D - FERC Fm 1 Pg 207 Col G Ln 99; Col F - FERC Fm 1 Pg 336 Col F Ln 10
- (3') Col C - FERC Fm 1 Pg 204 Col B Ln 5; Col D FERC Fm 1 Pg 205 Col G Ln 5; Col F FERC Fm 1 Pg 336 Col F Ln 1
- (4') For purposes of the initial filing the five year average of retirements is multiplied by -2.0; to account for two years of projected additions.

Ameren Illinois Company
Tax Adjustment Information

App 9

Ln	(A) Description	(B) Source	(C) Total Utility Amt (\$ in 000s)	(E) Allocation Method	2010	2011 & 2012	Actual Data
					(F) DS Jurisdictional Percentage %	(G) Projected Additions DS Jurisdictional Amt (C) * (F) (\$ in 000s)	
1	Amortization of ITCs	WP 9; Sch FR A-2 Ln 20		Net Plant	#DIV/0!	#DIV/0!	#DIV/0!
2	Other Tax Adjs to Income If Any	WP 9					-
3	Total Other Tax Adjs to Income	Sum of (Ln 1) thru (Ln 2)					#DIV/0!
							To Sch FR C-4 Ln 10

Ameren Illinois Company
Other Revenues Information

App 10

		2010 2011 & 2012	Actual Data Projected Additions
(A)		(B)	(C)
Ln	Description	Balance Per General Ledger (\$ 000s)	Electric Distribution (1')
1	Total FERC Acct 450 - FERC Fm 1 Pg 300 Col B Ln 16 Entered in Col B		
2	Total FERC Acct 451 - FERC Fm 1 Pg 300 Col B Ln 17 Entered in Col B		
3	Total FERC Acct 454 - FERC Fm 1 Pg 300 Col B Ln 19 Entered in Col B		
4	Total FERC Acct 456/457 - FERC Fm 1 Pg 300 Col B Ln 21 + Ln 22 Entered in Col B		
5	Total Other Operating Revenues FERC Accts 450-457.2 - FERC Fm 1 Pg 300 Col B Ln 16 thru Ln 25 Col C	\$ -	\$ -
		To Sch FR A-1 Ln 21 and To Sch FR A-1 - REC Ln 21	
Notes: WP 10 provides details on the allocation from total electric to electric distribution.			
(1')			

Ameren Illinois Electric
Franchise Delivery Service Information

App 11
2010 Actual Data
2011 & 2012 Projected Additions

Not Applicable

Ameren Illinois Company
Cost of Short-Term Debt Information

2010 **App 12**
Actual Data

Ameren Illinois Company

Embedded Cost of Long-Term Debt Information and Preferred Stock Information

App 13
2010 Actual Data
2011 & 2012 Projected Additions