

Ameren Illinois Company's  
Response to ICC Staff Data Requests  
Docket No. 12-0001  
Petition for approval of Rate MAP-P Modernization Action Plan - Pricing  
Data Request Response Date: 6/18/2012

DLH 15.01

Referring to Ameren Ex. 27.0, p. 2, lines 31-33, does the Company agree that, for the amounts reflected in ICC Staff Ex. 10.0, Schedule 10.04, column (c), no tax assessment exists today? If the Company disagrees, please provide documentation of and the amount of the tax assessment.

**RESPONSE**

**Prepared By: Brenda J. Menke**  
**Title: Manager, Income Tax**  
**Phone Number: 314-554-2938**

The amount reflected in ICC Staff Ex. 10.0, Schedule 10.04, column (c), (i.e., \$39,625,000), represents an ASC 740-10 (formerly FIN 48) liability which the U.S. and Illinois governments have not yet assessed. Therefore, the Company agrees that no tax assessment exists today with respect to the \$39,625,000. However, the fact that no tax assessment exists today does not negate the fact that, in the Company's best judgment, the U.S. and Illinois governments will assess \$39,625,000 in tax at some point in the future and does not negate the fact that tax assessments relating to un-sustained positions taken on prior tax returns are subject to interest from the time of the tax underpayment, that is, from the time the erroneous tax return was filed, thus resulting in a "present cost" associated with the \$39,625,000 liability.

OFFICIAL FILE

ILL. C. C. DOCKET NO. 12-0001

STAFF Group Cross Exhibit No. 5

Witness \_\_\_\_\_

Date 6-21-12 Reporter CB

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DLH 15.02

Referring to Ameren Ex. 27.0, p. 3, lines 58-61, does the Company agree that the final tax amount assessed by the Internal Revenue Service on a tax disallowance can be materially smaller than the original amount reflected by the Company to comply with FIN 48? If no, explain the Company's rationale.

**RESPONSE**

**Prepared By: James I. Warren  
Title: Attorney, Miller & Chevalier Chartered  
Phone Number: 202-626-5959**

The Company believes that it is possible that the amount assessed by the IRS on a tax disallowance can be materially smaller or materially larger than the original amount reflected by the Company to comply with FIN 48. However, the FIN 48 amount represents the best expert opinion as to the amount of the eventual assessment as of the date of the financial statement.