

**Ameren Illinois Company's
Response to AG Data Requests
Docket No. 12-0001
Petition for approval of Rate MAP-P Modernization Action Plan - Pricing
Data Request Response Date: 2/22/2012**

AG 3.01

Referring to the response to AG Data Request 2.09, please provide a complete description of the transactions leading to the step up in the tax depreciable basis on assets transferred from Union Electric to CIPS in 2005. The response should include an explanation of why the step-up of the tax basis was required on a transfer of assets between affiliated taxpayers.

RESPONSE

**Prepared By: Brenda J. Menke
Title: Manager, Income Tax
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The transmission and distribution property at issue was purchased by Ameren Illinois (formerly Central Illinois Public Service) from Ameren Missouri (formerly Union Electric) at the net book basis of the property on Ameren Missouri's books at the date of the purchase. Ameren Illinois' initial tax basis is equal to the amount paid.

For Ameren Missouri, net book basis was higher than net tax basis at the date of the sale due to accelerated depreciation taken for tax purposes. Therefore, there was an accumulated deferred income tax liability on Ameren Missouri's books related to this book-tax difference. Initial tax basis for Ameren Illinois was equal to net book basis for Ameren Missouri at the date of the purchase. Therefore, book basis and tax basis for the property were the same for Ameren Illinois at the date of the purchase. There would be no accumulated deferred income taxes for this property at the date of the purchase.

For book accounting purposes, all existing book balances related to the property, including the net accumulated deferred income tax liability, were transferred to Ameren Illinois. These deferred tax balances became a part of the Account 282 balance on Ameren Illinois' books. As stated above, Ameren Illinois has a tax basis step-up so that the amount of tax basis equals amount paid which equals net book value, so there was no deferred tax balance required. Therefore, a deferred tax asset was set up on Ameren Illinois' books that offset the accumulated deferred tax liability transferred from Ameren Missouri. Net accumulated deferred taxes on the property were zero at the date of the purchase. Mechanically, there were offsetting deferred tax assets and liabilities. The result for Ameren Missouri was a taxable gain on the sale. Under the consolidated return regulations, this gain is deferred and will be recognized as the higher basis is depreciated for tax purposes by Ameren Illinois. This step-up in basis will be amortized over the tax lives of the underlying assets, as the deferred intercompany tax gain is recognized by Ameren Missouri. The result is zero impact on the consolidated taxable income of the Ameren group.

**Ameren Illinois Company's
Response to ICC Staff Data Requests
Docket No. 12-0293
Rate MAP-P Modernization Action Plan - Pricing Annual Update Filing
Data Request Response Date: 5/24/2012**

RMP 1.01

For each of the publications listed below, please provide true and correct copies of all correspondence between AIC or its affiliates and Fitch Ratings, including, but not limited to: (1) drafts of the publications Fitch Ratings provided to AIC or its affiliates; and (2) AIC's and its affiliates' responses thereto:

- a) "Ameren Corporation," March 13, 2012;
- b) "Ameren Illinois Company," March 13, 2012; and
- c) Press Release, "Fitch Downgrades Ameren Genco to 'BB-'; Ameren Illinois Company Outlook to Positive," January 27, 2012.

RESPONSE

Prepared By: Ryan J. Martin

Title: Assistant Treasurer and Manager, Corporate Finance

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See RMP 1.01 Attach for requested information.

Income Statement

	Year 2012	Year 2013	Year 2014	Year 2015	Year 2016
AMEREN ILLINOIS CO					
(\$000s)					
Operating Revenues:					
Electric					
Gas					
Other					
Total Operating Revenues					
Operating Expenses:					
Fuel and Purchased Power					
Gas Costs					
Other O&M					
Depreciation and Amortization					
Taxes Other Than Income Taxes					
Income Taxes					
Total Operating Expenses					
Operating Income					
Other Income and Deductions:					
AFUDC - Equity					
Miscellaneous, Net					
Total Other Income and (Deductions)					
Income Before Interest Charges					
Interest Charges:					
Interest Expense					
AFUDC - Borrowed Funds					
Total Interest Charges					
Net Income Before Extraordinary Items					
Extraordinary Items Net of Tax					
Cumulative Effect of Change in Accounting					
Net Income					
Preferred Dividend Requirement					
Trust Preferred Dividend Requirement					
Earnings Applicable to Common					

Balance Sheet

Year 2012 Year 2013 Year 2014 Year 2015 Year 2016

AMEREN ILLINOIS CO
(\$000s)

ASSETS

Current Assets:

Cash and Temporary Cash Investments
Accounts Receivable - External
Accounts Receivable - Affiliate
Unbilled Revenue
Miscellaneous Accounts and Notes Receivable
Notes Receivable - Affiliate
Material and Supplies
Mark-to-Market Derivative Assets
Current Regulatory Assets
Other Current Assets

Total Current Assets

Property and Plant, Net

Investments and Other Assets:

Investment in Leverage Leases
Nuclear Decommissioning Trust Fund
Goodwill
Intangible Assets
Other Assets
Regulatory Assets

Total Investments and Other Assets

Total Assets

LIABILITIES AND STOCKHOLDERS' EQUITY

Current Liabilities:

Current Maturities of Long-Term Debt
Notes Payable - External
Notes Payable - Affiliate
Accounts Payable - External
Accounts Payable - Affiliate
Wages Payable
Other Taxes Accrued
Interest Accrued
Customer Deposits and Advances
Mark-to-Market Derivative Liabilities
Current Accumulated Deferred Income Taxes
Other Current Liabilities

Total Current Liabilities

Long-Term Debt, Net

Preferred Stock of Subsidiary Subject to Mandatory Redempt

Deferred Credits and Other Liabilities:

Accumulated Deferred Income Taxes, net
Accumulated Deferred Investment Tax Credits
Regulatory Liabilities
Asset Retirement Obligations
Accrued Pension and Other Postretirement Benefits
Other Deferred Credits and Liabilities

Total Deferred Credits and Other Liabilities

Preferred Stock of Subsidiaries Not Subject to Mandatory Re

Minority Interest in Consolidated Subsidiaries

Commitments and Contingencies

Stockholders' Equity:

Common Stock
Other Paid-in Capital
Retained Earnings
Accumulated Other Comprehensive Income (Loss)
Other

Total Stockholders' Equity

Total Liabilities and Stockholders' Equity

Statement of Cash Flows

	Year 2012	Year 2013	Year 2014	Year 2015	Year 2016
AMEREN ILLINOIS CO					
(000s)					
Cash Flows From Operations:					
Net Income Before Minority Interest					
Items Not Requiring (Providing) Cash:					
Gain on Sales of Emissions Allowances					
Net Mark-to-Market Gains					
Non-Cash Plant Write-Off					
Depreciation and Amortization					
Amortization of Nuclear Fuel					
Debt Amortizations, Net					
Deferred Taxes and ITC					
AFUDC Equity - Total					
Other					
Total of Items Not Requiring Cash					
Changes in Assets and Liabilities:					
Receivables					
Materials and Supplies					
Accounts and Wages Payable					
Taxes Accrued, Net					
Accrued Interest					
Other Assets					
Other Liabilities					
Pension and OPEB					
Other					
Total Changes in Assets and Liabilities					
Net Cash Provided By Operations					
Cash Flows From (Used In) Investing:					
Capital Expenditures (Internal Rptg)					
AFUDC Equity - Capex					
Capital Expenditures (External Rptg)					
Asset Sales and Acquisitions					
Nuclear Fuel Expenditures					
AFUDC Equity - Nuclear Fuel					
Nuclear Decomm Trust Sales					
Nuclear Decomm Trust Purchases					
Purchases of Emissions Allowances					
Equity Contributions					
Other					
Net Cash From (Used In) Investing					
Cash Flows From (Used In) Financing:					
Equity and Dividends:					
Internal Dividends					
Common Stock Dividends					
Dividends Paid to Non-Controlling Intere					
Capital Issuance Costs:					
Redemptions:					
Long-Term Debt					
Preferred Stock					
Issuances:					
Long-Term Debt					
Long-Term Debt Affiliate (Net)					
Preferred Stock					
Common Stock					
Short-Term Debt:					
Short-Term Debt External (Net)					
Short-Term Debt Affiliate (Net)					
Generator Advances					
Net Cash From (Used In) Financing					
Change in Cash & Cash Equivalents					
Beginning Cash & Cash Equivalents					
Ending Cash & Cash Equivalents					
Change in Cash & Cash Equivalents					

Rate-making Capital Structure

	2012	2013	2014	2015	2016
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Equity
LT Debt Rate
Cost of Preferred
ST Debt Rate
Total

RMP 1.01 B - Revenue Breakdown

AIC RMP 1.01	Year 2012	Year 2013	Year 2014	Year 2015	Year 2016
AMEREN ILLINOIS CO (S000s)					
Operating Revenues:					
Electric Revenue					
Residential Revenue					
Commercial Revenue					
Industrial Revenue					
Street Light & Public Authority Revenue					
Electric Revenue Requirements					
Electric Revenue Topside					
Electric Ultimate Consumer Revenue					
Wholesale Revenue					
Intercompany Transfer Revenue					
Native Sales Revenue					
Interchange Revenue					
Total Interchange Revenue					
Total Electric Sales Revenue					
Other Electric Revenue					
Rents & Leases					
Transmission Service Revenues					
Provision For Electric Rate Refund					
Other Electric Revenue					
Total Other Electric Revenue					
Total Electric Revenue					

RMP 1.01 C - Components of the Rate of Return for formula rate

	2012	2013	2014	2015	2016
Equity					
LT Debt Rate					
Cost of Preferred					
ST Debt Rate					
Total					
T-30 Year					

RMP 1.01 I - Sales Volume (MWh)

AIC RMP 1.01	Year 2012	Year 2013	Year 2014	Year 2015	Year 2016
Calendar MWH					
Residential					
Commercial					
Industrial					
Street Lighting					
Other Public Authority					
Electric Revenue Summary Class Total					

RMP 1.01 J - Number of Customers

AIC RMP 1.01	Year 2012	Year 2013	Year 2014	Year 2015	Year 2016
AMEREN ILLINOIS CO					
Number of Customers					
Residential					
Commercial					
Industrial					
Street Lighting					
Other Public Authority					
Electric Revenue Summary Class Total					

RMP 1.01 K - Pension Fund Contributions

AIC RMP 1.01	Year 2012	Year 2013	Year 2014	Year 2015	Year 2016
AMEREN ILLINOIS CO (\$000s)					
Pension Fund Cash Contributions					

AIC Forecast Assumptions

	<u>Year 2012</u>	<u>Year 2013</u>	<u>Year 2014</u>	<u>Year 2015</u>	<u>Year 2016</u>
Long term debt Issuances					
Amount (000s)					
Term					
Coupon					
Date					