

Ameren Illinois Company
Response to ICC Staff Data Requests
Docket Nos. 12-0293
Rate MAP-P Modernization Action Plan - Pricing Annual Update Filing
Data Request Response Date: 6/18/2012

AG 1.05

Please explain the extent to which the lag in payment of vacation pay was reflected in the calculation of the payroll lag on Schedule B-8. The response should include supporting workpapers and calculations.

RESPONSE

Prepared By: Ronald D. Stafford
Title: Manager, Regulatory Accounting
Phone Number: 314-206-0584

The lag in payment of vacation pay was not reflected in the calculation of the payroll expense lead on Schedule B-8.

Ameren Illinois Company
Response to ICC Staff Data Requests
Docket Nos. 12-0293
Rate MAP-P Modernization Action Plan - Pricing Annual Update Filing
Data Request Response Date: 6/18/2012

AG 1.03

Please provide the balance of accrued Vacation Pay as of the end of each month of 2011. The response should also show the allocation of the accrued liability between electric and gas.

RESPONSE

Prepared By: Ronald D. Stafford
Title: Manager, Regulatory Accounting
Phone Number: 314-206-0584

The balance of the accrued vacation pay as of the end of each month of 2011 with the allocation between gas and electric is provided below:

	AIC	64%	36%
<u>2011</u>	<u>End of Month Balance</u>	<u>Electric</u>	<u>Gas</u>
Jan	(19,971,638.73)	(12,781,848.79)	(7,189,789.94)
Feb	(20,001,705.73)	(12,801,091.67)	(7,200,614.06)
Mar	(20,031,772.73)	(12,820,334.55)	(7,211,438.18)
Apr	(20,061,839.73)	(12,839,577.43)	(7,222,262.30)
May	(20,091,906.73)	(12,858,820.31)	(7,233,086.42)
Jun	(20,121,973.73)	(12,878,063.19)	(7,243,910.54)
Jul	(20,152,040.73)	(12,897,306.07)	(7,254,734.66)
Aug	(20,182,107.73)	(12,916,548.95)	(7,265,558.78)
Sep	(20,212,174.73)	(12,935,791.83)	(7,276,382.90)
Oct	(20,242,241.73)	(12,955,034.71)	(7,287,207.02)
Nov	(20,272,308.73)	(12,974,277.59)	(7,298,031.14)
Dec	(20,302,375.73)	(12,993,520.47)	(7,308,855.26)

Ameren Illinois Company
Response to AG Data Requests
Docket Nos. 12-0001
Petition for approval of Rate MAP-P Modernization Action Plan - Pricing
Data Request Response Date: 2/3/2012

AG 2.15

Please provide the balance of accrued Vacation Pay as of the end of each month of 2010.

RESPONSE

Prepared By: Ronald D. Stafford
Title: Manager, Regulatory Accounting
Phone Number: 314-206-0584

	<u>End of Month Balance</u>
Jan-10	(18,809,880.73)
Feb-10	(18,912,761.73)
Mar-10	(19,015,642.73)
Apr-10	(19,118,523.73)
May-10	(19,221,404.73)
Jun-10	(19,324,285.73)
Jul-10	(19,427,166.73)
Aug-10	(19,632,928.73)
Sep-10	(19,735,809.87)
Oct-10	(19,735,809.73)
Nov-10	(19,838,690.53)
Dec-10	(19,941,571.73)

Ameren Illinois Company
Response to AG Data Requests
Docket Nos. 12-0001
Petition for approval of Rate MAP-P Modernization Action Plan - Pricing
Data Request Response Date: 2/22/2012

AG 3.02

Referring to the response to AG Data Request 2.10, please describe the extent to which the Vacation Pay Adjustment is taken into account in the Cash Working calculation when the review is complete.

RESPONSE

Prepared By: Ronald D. Stafford
Title: Manager, Regulatory Accounting
Phone Number: 314-206-0584

As stated on page 3 of Ameren Exhibit 4.0, the cash working capital requirement represents the amount of cash the Company needs to keep on hand to meet its cash operating expenses. The vacation accrual is a liability without a defined payout period; therefore, the vacation accrual has been properly excluded from the cash working capital study.

Ameren Illinois Company
Response to AG Data Requests
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Petition for approval of Rate MAP-P Modernization Action Plan - Pricing
Data Request Response Date: 2/3/2012

AG 2.14

Please describe when Vacation Pay is paid in relation to when it is earned and accrued.

RESPONSE

Prepared By: Ronald D. Stafford
Title: Supervisor, Regulatory Accounting
Phone Number: 314-206-0584

Vacation pay is accrued and expensed by the company in the year prior to the employee receiving payment.

Ameren Illinois Company
Response to ICC Staff Data Requests
Docket Nos. 12-0293
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Data Request Response Date: 6/18/2012

AG 1.04

Please provide the cost of Vacation Pay accrued in 2011

RESPONSE

Prepared By: Ronald D. Stafford
Title: Manager, Regulatory Accounting
Phone Number: 314-206-0584

The total cost of AIC Vacation Pay accrued in 2011 was \$360,804. The electric portion of Vacation Pay accrued in 2011 was 64% of the total or \$230,915.

Ameren Illinois Company
Response to AG Data Requests
Docket Nos. 12-0293
Rate MAP-P Modernization Action Plan - Pricing Annual Update Filing
Revised Response Date: 7/13/2012

AG 1.07R

Referring to Electric Schedule B-9, page 2, please explain the decrease in the FIN 48 liabilities from the end of 2010 to the end of 2011.

RESPONSE

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

See AG 1.07R Attach (designated **CONFIDENTIAL and PROPRIETARY**) for details of amounts that make up the FIN 48 liabilities shown on lines 43 and 44 on page 2 of the Electric Schedule B-9 for both year ends 12/31/2010 and 12/31/2011.

The decrease in the liabilities from the end of 2010 to the end of 2011 is due to the following:

- 1) The settlement of the IRS Appeals case for tax years 2005 & 2006 in June 2011.
- 2) Addition of tax year 2011.
- 3) Release of Revenue Procedure 2011-43 decreased the uncertainty in the T&D repairs tax position.
- 4) Resolution of uncertainty related to the mixed service costs calculation. Remaining amount for mixed service costs is due to the fact that this calculation is dependent on other uncertain book-tax differences.

The information in the attachment contains details of Ameren Illinois' reserve for uncertain tax positions, including the amount of reserve for each issue. While the uncertain tax positions are known by the taxing authorities, the company's risk analysis is not. This is considered confidential and proprietary because, if the risk analysis is known, it could jeopardize the effectiveness of strategies that Ameren Illinois may use at IRS Appeals, through the courts or separately in informal or formal negotiations with various branches of the National office of the IRS.

Company: AIC
Analysis: ASC 740-10 Accounting for Uncertainties in Income Taxes
Period: 12/31/2011
DR / CR True Balance Sheet

FIN 48 Reserve for Uncertain Tax Positions

Description	Ties to WPB - 9a	Plant Allocator	Ties to B-9
<u>282-F48</u>	[REDACTED]		
	9,078,208	81.30%	7,380,889 Line 43
<u>282-S48</u>	[REDACTED]		
	1,485,691	81.30%	1,207,917 Line 44
	10,563,899		
By audit cycle			
2007-2009	5,504,444	81.30%	4,475,298
2010	6,086,286	81.30%	4,948,356
2011	(1,026,832)	81.30%	(834,849)
	10,563,898	81.30%	8,588,805

Reserve for Uncertain Tax Positions - Deferred Tax

Company: AIC
Analysis: ASC 740-10 Accounting for Uncertainties in Income Taxes
Period: 12/31/2010
DR / CR True Balance Sheet

FIN 48 Reserve for Uncertain Tax Positions

Description	Ties to WPB - 9b	Plant Allocator	Ties to B-9
<u>282-F48</u>			
	43,072,751	81.30%	35,019,598 Line 43
<u>282-S48</u>			
	9,644,802	81.30%	7,841,549 Line 44
	52,717,553		
	10,736,755	81.30%	8,729,344
	14,906,629	81.30%	12,119,592
	27,074,169	81.30%	22,012,211
	52,717,553	81.30%	42,861,147

Reserve for Uncertain Tax Positions - Deferred Tax

By audit cycle
2005-2006 8,729,344
2007-2009 12,119,592
2010 22,012,211

**Ameren Illinois Company's
Response to AG Data Requests
Docket No. 12-0001
Petition for approval of Rate MAP-P Modernization Action Plan - Pricing
Revised Response Date: 7/24/2012**

AG 2.17R

Referring to Electric Schedule B-9, page 2, please provide a complete description of the deferred tax liabilities that have been reclassified to FIN 48 liabilities (Lines 60 and 61) related to uncertain tax positions. The response should also explain why the reclassification was necessary and when the expected payments on these liabilities are expected to occur.

RESPONSE

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

See both the public (redacted-pdf) and confidential (Excel) versions of AG 2.17R Attach for details of amounts that make up the FIN 48 liabilities shown on lines 60 and 61 on page 2 of the Electric Schedule B-9. These reclassifications are necessary because they meet criteria to be classified as a noncurrent liability under the rules of ASC 740. They are not considered deferred tax liabilities.

The payments on these liabilities relate to three separate audit cycles. The 2005-2006 audit cycle settled in June 2011. The actual payment related to this cycle was \$3,212,359, compared to a FIN 48 liability of \$8,899,243 at 12/31/10.

The 2007-2009 audit cycle is expected to be completed at some time in 2012.

The 2010 audit cycle is expected to be completed at some point before the end of 2013.

The information in the attachment contains details of Ameren Illinois' reserve for uncertain tax positions, including the amount of reserve for each issue. While the uncertain tax positions are known by the taxing authorities, the company's risk analysis is not. This is considered confidential and proprietary because, if the risk analysis is known, it could jeopardize the effectiveness of strategies that Ameren Illinois may use at IRS Appeals, through the courts or separately in informal or formal negotiations with various branches of the National office of the IRS.

Company: AIC
Analysis: ASC 740-10 Accounting for Uncertainties in Income Taxes
Period: 12/31/2010

DR / CR True Balance Sheet

FIN 48 Reserve for Uncertain Tax Positions

Description	Ties to WPB - 9a	Plant Allocator	Ties to B-9
282-F48			
	43,072,751	82.89%	35,701,186 Line 60
282-548			
	9,644,802	82.89%	7,994,169 Line 61
Reserve for Uncertain Tax Positions - Deferred Tax	52,717,553		
By audit cycle			
2005-2006	10,736,755	82.89%	8,899,243
2007-2009	14,906,629	82.89%	12,355,476
2010	27,074,169	82.89%	22,440,636
	52,717,553	82.89%	43,695,355

Ameren Illinois Company
Response to AG Data Requests
Docket Nos. 12-0001
Petition for approval of Rate MAP-P Modernization Action Plan - Pricing
Data Request Response Date: 2/3/2012

AG 2.18

What was the interest accrued on the FIN 48 liabilities in 2011?

RESPONSE

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

Interest on FIN 48 liabilities was accrued as a credit to the income statement for the amount of \$1,029,527 for the year 2011. This decrease to interest expense was a net of the accrual of interest expense for 2011, along with a reversal of interest accrued but not paid related to the 2005-2006 audit cycle, and a change in methodology in the interest calculation related to prior year net operating losses.

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Data Request Response Date: 6/18/2012

AG 1.08

What is the forecasted interest expense on the FIN 48 liabilities in 2012? The response should include supporting calculations, including the assumed interest rate used.

AG 1.1

RESPONSE

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

Forecasted interest expense on the FIN 48 liabilities for 2012 is \$0. Interest would be calculated at a rate of 4%, if applicable.

INDIANA MICHIGAN POWER COMPANY
STEEL DYNAMICS, INC.
DATA REQUEST SET NO. 4
IURC CAUSE NO. 44075

DATA REQUEST NO Q-4-7

REQUEST

Accumulated Deferred Income Taxes.

- a. Please identify all amounts, by year, from 2007 through 2011 that the Company has reflected in ADIT for each of the following:
 - i) Repairs deductions
 - ii) Bonus tax depreciation
 - iii) Uncertain tax positions
- b. Please provide all FIN 48 amounts by account for each period: 2008, 2009, 2010, 2011 and the test year. Include both FIN 48 balance sheet accounts and expense accounts for any FIN 48 interest accruals.
- c. How has the Company treated FIN 48 amounts for purposes of its rate case filing? Please explain fully and provide references to where such treatment is reflected in the Company's filing.
- d. Has the Company attempted to not reflect any tax savings related to repairs deductions or any other tax deductions taken on an income tax return because of uncertainty?

RESPONSE

- a. See SDI 4-7, Attachment 1, for the Schedule M deductions for Repairs and Bonus Depreciation that have been included in the Federal Income Tax accruals for the requested years. These deductions net of the related book depreciation have been included in the ADFIT accounts of the Company. The FIN-48 ADIT balances (related to Uncertain tax positions) have not been included as discussed below.
- b. See SDI 4-7, Attachment 2.
- c. For purposes of the Company's filing, the FIN-48 ADIT balances have not been taken into consideration. The Company adheres to the guidance pursuant to FERC Docket No. AI07-2-000 which summarizes the accounting for uncertain tax positions. The accounting for uncertain tax positions represents accruals and recordation's of income taxes which will be ultimately resolved at a future unspecified time. Therefore, in the Company's rate filing, there are no amounts related to uncertain tax positions in rate base or income tax expense.
- d. No.

Ameren Illinois Company
Response to AG Data Requests
Docket Nos. 12-0001
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Data Request Response Date: 2/3/2012

AG 2.08

Referring to Schedule B-9, page 1, please explain what the deferred taxes on the Unamortized Investment Tax Credit (Line 8) represent and why it is appropriate to include this item in the Company's rate base.

RESPONSE

Prepared By: Ronald D. Stafford
Title: Manager, Regulatory Accounting
Phone Number: 314-206-0584

This line represents the electric distribution portion of accumulated deferred income taxes on federal investment tax credits. Since the underlying assets giving rise to the tax deferral are included in rate base and amortization of investment tax credits is flowed to ratepayers as a benefit in the calculation of income tax expense, the Company believes it is appropriate to include the jurisdictional portion of this deferred tax in the Company's rate base.

Ameren Illinois Company d/b/a Ameren Illinois
Summary of Informational and Instructional Advertising Costs – FERC Account 909
and General Advertising Expense – FERC Account 930.1

	<u>Amount Charged to Account 909</u>	<u>Jurisdictional Allocator</u>	<u>Amount included in Revenue Requirement</u>
Printed Customer Communications			
Facts on Energy	154,143	100%	154,143
Bill Inserts	120,688	100%	120,688
Pamphlets and Brochures	<u>41,502</u>	100%	<u>41,502</u>
Subtotal	316,334		316,334
Informational and Instructional			
Web Sites	95,717	100%	95,717
Telephone Directories	55,757	100%	55,757
Energy Education Council	60,778	100%	60,778
Video Support for Web Sites	<u>74,139</u>	100%	<u>74,139</u>
Subtotal	286,390		286,390
Community Outreach Programs	238,459	100%	238,459
Media (Television, Radio, Print)	809,770	100%	809,770
Customer Assistance	43,148	100%	43,148
Corporate Branding	8,473	100%	8,473
Focused Energy for Life	604,302	100%	604,302
MMIS	7,927	100%	7,927
Payroll Distribution	37,929	100%	37,929
P-Card	102,225	100%	102,225
Other	<u>34,050</u>	100%	<u>34,050</u>
Total Account 909	<u>2,489,008</u>		<u>2,489,008</u>
General Advertising Expense – Account 930.1			
Corporate Sponsorship	<u>294,133</u>	<u>93.07%</u>	<u>273,750</u>
Overall Total	<u>2,783,142</u>		<u>2,762,758</u>

**Ameren Illinois - Corporate Branding
 Provide advertising documentation for the year 2011**

Branding - includes all efforts and items with Ameren Illinois logo and/or company name.

E-store

Corporate branded products are available for employees to purchase through an on-line store. Branded items, Clothing (shirts, jackets, sweaters, caps and other wearable's) and small items like cups, portfolios, folders were purchased for the E-store.

A part of the total costs for the E-store was allocated to Ameren Illinois. The cost for 2011 and charged to 909 was Includes all vouchers to Swift, Dogwood Promotions and Simantel.

Vendor	Product	Costs	Voucher
Dogwood Promotions		1368	1221512
Dogwood Promotions		565	1180673
Dogwood Promotions		294	1184627
Dogwood Promotions		217	1242962
Swift		597	1178332
Swift		90	001325981
Swift		191	001325983
Swift		161	001325987
Swift		1,452	001355922
Swift		281	001355930
Swift		598	001355958
Swift		242	001355961
Swift		1,025	001403893
Swift		962	001407106
Simantel		430	1331652
Total Branding		\$ 8,473	

**Ameren Illinois - Focused Energy for Life (FEFL)
 Provide advertising documentation for the year 2011**

In 2011, Ameren introduced the corporation's promise, *Focused Energy. For Life.* — it means that we're focused on making sure the energy vital to life will be there, today and for generations to come. This was a significant effort to determine the new promise and to implement the promise reflecting in all company related collateral.

Focused Energy. For Life. originated from Ameren's Identity & Education Initiative, which executes on our company's overall strategic communication objectives. The Initiative is designed to:

- Create stronger relationships with customers, communities, co-workers and other stakeholders.
- Educate and inform stakeholders on issues of importance.

This approach:

- Established a straightforward way to educate customers about what we're doing.
- Demonstrated that Ameren is a resource for education—customers can go to us for tips, tools, energy answers and advice.

2011 Creative Strategy Updates & Deliverables

	FEFL		FEFL		FEFL	
	Development Costs	Voucher	Development Costs	Voucher	Development Costs	Voucher
	13973	1169578	1314	1319906	2517	1433752
	3692	1169579	12793	1319902	7449	1433868
	1198	1169580	5036	1333655	2171	1447125
	2244	1210186	3094	1333654	2455	1447126
	1062	1210187	7386	1360883	6817	1447127
	3239	1210191	11802	1360940	732	1447130
	1593	1210192	319	1360941	18636	1447131
	22110	1238683	1314	1381921	3033	1452295
	35800	1254544	10546	1381922	915	1452297
	1530	1254558	6583	1381923	11507	1452299
	21517	1254591	12484	1385259	848	1279046
	8361	1279036	2202	1407119	3914	1452302
	1158	1279040	599	1407123		
	356	1319897	945	1433751		
	1747	1319899	10084	1433749		
Study Costs		Voucher				
	29144	1254554				
	1201	1260405				
	1524	1279049				
	21242	1319901				
	3333	1433756				

Customer Study of new FEFL promise to our customers.

**Ameren Illinois - Focused Energy for Life (FEFL)
 Provide advertising documentation for the year 2011**

Corporate consultation support - Allocated to AIC

Consulting Costs	Voucher
4818	1181255
1432	1186057
976	1210190
1	1233096
1766	1233099
1557	1233704
4984	1281311
3127	1319896
51232	1319908
3916	1360889
1144	1381925
3349	1407113
3028	1433753
1125	1447133
1038	1452293

Preparation for and implementation of education for our employees to understand FEFL and be able to communicate to customers.

file:///corp.dir.ameren.com/dfs/org/dn/ACCV/ideos/Educational%2C

Training Costs	Voucher
30656	1206851
6120	1211639
10463	1238679
17103	1260003
605	1342322
2795	1364620
10813	1360887
2248	1360890
10971	1381926
4549	1381930
14091	1407126
2089	1433755
2713	1433865
1452	1452294

Ameren Journal - internal newspaper communication regarding FEFL, our promise.

Communications Costs	Vouchers
4259	1254605
6569	1238680
1552	1254562

**Ameren Illinois - Focused Energy for Life (FEFL)
 Provide advertising documentation for the year 2011**

Revisions to Collateral

The FEFL change impacted all customer and co-worker materials. Efforts to make revisions are included in the attached vouchers: including policy handbooks, graphic guidelines, templates for presentation, new employee booklets and welcome kits. (corporate allocation)

Revision Costs	Vouchers	Revision Costs	Vouchers
333	1254509	2445	1279052
9241	1254582	1530	1319894
13408	1452291	1464	1433754
1098	1447123	2624	1447112
5039	1447129	2013	1279056
5796	1407121	1381	1254498
499	1319898	2329	1452290
1817	1279050		
1636	1254594		
2595	1254603		
1115	1169582		
1414	1169584		
976	1210189		
8208	1254611		
1281	1254613		
\$ 604,302	443021	100287	60994

Total Focus Energy for Life Promise Costs:

Ameren Illinois - Other
Provide advertising documentation for the year 2011

FedEx Expenses:	Costs	Voucher
	238	001285925
	130	001436532
	103	001409624
	99	001290748
	36	001257645
	32	001301543
	24	001402287
	24	001429126
	24	001352487
	22	001311933
USPS	9073	1222172
Altair - Relocation (Corp Allocation)	907	1178081
Catering - Pawnee	64	1239455
	<u>\$ 10,710</u>	
Work related to ERG (Corp Allocations)	3727	1282123
	835	1319905
	1184	1279058
	1477	1279039
	3327	1260000
	1331	1254538
	5468	1254518
	<u>\$ 17,349</u>	
Miscellaneous	\$ 5,991	
TOTAL Other	\$ 34,050	

**Ameren Illinois - Corporate Sponsorships
 Provide advertising documentation for the year 2011**

Voucher	Supplier	Amount	Type of Sponsorship	Attach 07 Sponsorship Ads Includes examples of ads with sponsorships.
001193767	ADVERTISERS PRINTING	1,149	Stationery	
001193769	ADVERTISERS PRINTING	515	Brochures Solar	
001193771	ADVERTISERS PRINTING	1,149	Stationery	
001194819	PEKIN AREA CHAMBER OF COMMERCE	1,500	Marigold Festival	Attach 08 Vouchers - 930 Account
001195520	PEORIA CHIEFS	2,880	Season Tickets	
001196101	UNIVERSITY OF ILLINOIS	211	Radio Ad	
001196102	UNIVERSITY OF ILLINOIS	211	Radio Ad	
001203252	ADVERTISERS PRINTING	650	Stationery	
001204655	U S CELLULAR COLISEUM	750	Signage	
001204658	CENTRAL IL BUSINESS PUBLISHERS	2,340	Half page ad IBI monthly magazine	* 2 examples
001207384	ADVERTISERS PRINTING	7,027	Booklet - The Story of UE	
001212706	Y M C A DECATUR FAMILY	600	Women of Excellence	Ad in program book
001212720	PEORIA AREA CHAMBER OF COMMERCE	240	State of the City Address	
001213232	CREVE COEUR CLUB OF PEORIA	1,350	Washington Day Banquet	
001213234	PEORIA OFFICIALS ASSOCIATION	150	Hospitality Room IHSA Basketball	
001217523	ADVERTISERS PRINTING	1,879	Brochure - Vegetation Mgt	
001232774	PEORIA CIVIC CENTER	10,382	Signage and website ad	
001234934	ADVERTISERS PRINTING	1,369	Brochure - Ameren Electric Car	
001239431	ILLINOIS CENTRAL COLLEGE	1,500	CougarPlex 1 of 3 Installments	
001242416	AFRICAN AMERICAN HALL OF FAME	1,560	S Cisel Induction into Hall of Fame	
001254430	ADVERTISERS PRINTING	643	Stationery	
001256606	DECATUR PARK DISTRICT	6,000	Park Singers and First Tee Program	
001256616	HERRINFESTA ITALIANA	1,500	Festival	
001256623	ILLINOIS HIGH SCHOOL ASSOCIATION	25,500	Boys Basketball and Cross Country, IHSA Banquets * Ads in booklets	
001256628	WASHINGTON CHAMBER OF COMMERCE	360	Cherry Festival	
001256657	PEKIN AREA CHAMBER OF COMMERCE	250	Annual Meeting	
001256665	NORMAL CORNBELTERS	3,480	Men's Professional Baseball	
001257454	SIMANTEL	3,992	Display and materials for Peoria Chiefs	
001269603	ADVERTISERS PRINTING	828	Brochure - Ameren Electric Car	
001276926	PILOT CLUB OF PEORIA	60	Fire Up Club and local firefighters	
001283121	GREATER CENTRALIA CHAMBER OF COMMERCE	1,500	Balloon Festival	
001283674	PEKIN PARK DISTRICT	600	Band Concerts	
001283699	PEORIA CIVIC CENTER	16,500	Broadway Theater	
001283723	PEKIN AREA CHAMBER OF COMMERCE	150	Fireworks	
001283733	COMMUNITY FOUNDATION	1,200	Annual Meeting	
001289733	CITY OF EAST PEORIA	1,466	Eastside Centre Signage	

**Ameren Illinois - Corporate Sponsorships
 Provide advertising documentation for the year 2011**

Account Number	Advertiser	Product	Quantity	Rate	Start Date	End Date	Comments
001290173	EAST PEORIA CHAMBER OF COMMERCE		300				Mayor's Prayer Lunch
001296751	LEWIS & CLARK COMMUNITY COLLEGE		600				Golf, Godfrey
001297557	M V C SPORTS PROPERTIES		7,931				Missouri Valley Tournament
001304173	EASTER SEALS SOCIETY		900				Wine and Polo on the Prairie
001307136	EAST PEORIA CHAMBER OF COMMERCE		-				Mayor's Prayer Lunch
001307141	GREATER DECATUR CHAMBER OF COMMERCE		1,200				Thanksgiving Lunch, Dues
001307426	DECATUR FUTURES CHARITY GOLF CLASSIC		4,320				Tate & Lyle Players LPGA Golf Championship * Ad in booklet
001308824	AMERICAN FEDERATION OF LABOR		200				West Central IL Building & Construction Trades Golf
001308834	PEKIN TOWNSHIP ILLINOIS		84				WinPak's Benefit Golf
001313559	HEART OF ILLINOIS FAIR		1,500				Cooling Center at fairgrounds
001313564	TORNADO OPEN		300				Golf, Taylorville
001313572	PEORIA CIVIC CENTER		2,400				Worldfest 2011
001321333	ILLINOIS STATE BLACK CHAMBER OF COMMERCE		6,000				Annual Convention
001332392	PEORIA AREA CHAMBER OF COMMERCE		192				Heartland Partnership Annual Meeting
001333741	HEART OF ILLINOIS UNITED WAY		144				ADM, UW and Easter Seals Golf
001335829	PEORIA CITIZENS COMMITTEE FOR ECONOMIC OF		3,000				Mitchell JJ Anderson Basketball Camp
001335834	MITCHELL K ANDERSON		3,000				Mitchell JJ Anderson Basketball Camp
001335841	BYERLY TRAILER & MFG CO INC		1,500				St. Jude St. Louis to Peoria Run
001335900	PEORIA CITIZENS COMMITTEE FOR ECONOMIC OF		300				Basketball Camp Kickoff Luncheon
001339303	WASHINGTON AREA COMMUNITY CHAMBER OF CC		600				Lessons from Leaders
001339326	CITY OF HILLSBORO IL		1,800				Hillsboro Sports Complex (4 of 5 payment)
001340470	BINDERS PLUS INC		1,525				Wire O Books
001345384	SANDERS (CRED COLL SP A)		57				
001347529	DECATUR CELEBRATION INC		4,500				Show Stage
001353703	ADVERTISERS PRINTING		4,099				Ameren Anniversary Books
001353704	ADVERTISERS PRINTING		508				Brochure - Plug In Electric Car
001355133	HAPPY MEDIUM		1,094				Design of booklets
001356350	PAIGE (CORP COMM 100)		291				
001361450	PALM LMC		210				Labor Day Salute Breakfast
001361453	HEART OF ILLINOIS UNITED WAY		106				Kickoff Breakfast
001368453	OLD KING COAL		300				Festival, Frankfort
001368511	UNITED WAY OF GREATER ST LOUIS		600				Ron Winkler, Retiree mileage Wood River support
001368847	ADVERTISERS PRINTING		546				Brochure - Chevy Volt (Electric Car)
001368849	ADVERTISERS PRINTING		1,034				Brochure - EPRI PEV (Electric Car) Consumer Guides
001370400	FRAZER (IL CMTY RIPA)		60				
001371258	ILLINOIS STATE BLACK CHAMBER OF COMMERCE		(6,000)				Supplier Refund Credit
001377641	ILLINOIS STATE BLACK CHAMBER OF COMMERCE		1,200				Black Expo, Peoria
001377662	AFRICAN AMERICAN HALL OF FAME		3,000				Richard Pryor Memorial Event, Peoria
001383306	TAZEWELL COLUMBUS CLUB		600				Punkin Chunkin, Morton
001395962	WASHINGTON AREA COMMUNITY CHAMBER OF CC		270				Annual Golf
001395969	VILLAGE OF BATH		300				Fish Fry
001397060	DARFLINGER (IL OPS ADMIN)		538				
001411279	PEORIA RIVERMEN HOCKEY		24,000				Men's Professional Hockey
001414338	UNIVERSITY OF ILLINOIS		6,000				Men's College Basketball and Football tickets

* Ads in program book

**Ameren Illinois - Corporate Sponsorships
 Provide advertising documentation for the year 2011**

001414339	PEORIA AREA COMMUNITY EVENTS	126	Decorate poles for Yule Like Peoria Walkabout
001419361	PEKIN SWIM & DIVE BOOSTER CLUB	120	High School swimming
001419368	CITY OF EAST PEORIA	1,200	Dinosaur float Festival of Lights
001426029	CENTRAL ILLINOIS BUSINESS PUBLISHERS	2,376	Not for Profit half page ad in monthly IBI magazine
001426077	SUTTER SOFTBALL ASSOCIATION	300	Assistance for High School softball
001430586	PEORIA CHIEFS	12,360	Men's Professional Baseball - Marketing Partnership
001434022	ADVERTISERS PRINTING	521	Brochures - MEDA
001434023	ADVERTISERS PRINTING	522	Brochures - Ameren (general overview)
001435000	DELTA CHILD DEVELOPMENT CENTER	600	Breakfast with Santa
001438623	GAINLIGHT STUDIOS	1,260	Design and implement motion graphics for LED display
0014445699	PEKIN AREA CHAMBER OF COMMERCE	120	Valuing Diversity Breakfast
0014445699	PEORIA HEIGHTS CHAMBER OF COMMERCE	180	Membership
0014445704	EASTER SEALS SOCIETY U C P	300	Lyle Finch Memorial Claybird Classic
0014445717	DECATUR PUBLIC SCHOOL DISTRICT 61	3,000	Turkey Tournament
0014445756	CITY OF PEORIA ILLINOIS	1,800	MLK Luncheon
0014445762	ILLINOIS DEPARTMENT OF AGRICULTURE	6,000	Illinois State Fair
0014449999	BRADLEY UNIVERSITY	7,500	Athletics Men's Basketball
001450008	PEORIA AREA CHAMBER OF COMMERCE	270	Community Thanksgiving Luncheon
001450013	PEKIN AREA CHAMBER OF COMMERCE	1,500	Marigold Festival Showcase Stage
001453787	CREVE COEUR CLUB OF PEORIA	1,350	Washington Day Banquet
001455623	PAIGE (CORP COMM 100)	468	
001456100	ILLINOIS VALLEY PUBLIC TELECOMMUNICATIONS I	240	Half page program guide underwriting Jan-Feb
001456406	TRI COUNTY URBAN LEAGUE INC	720	Reception and Warm Up Band for Black & White Gala
001456409	TRI COUNTY URBAN LEAGUE INC	150	Golf
	DETAILED SPONSORSHIPS	\$ 225,532	
	Various	68,601	Various
	TOTAL SPONSORSHIP	\$ 294,133	

*Ad in program book
 Ad in program book

Ameren Illinois Company
Response to ICC Staff Data Requests
Docket Nos. 12-0293
Rate MAP-P Modernization Action Plan - Pricing Annual Update Filing
Data Request Response Date: 5/22/2012

MHE 2.07

Referring to Ameren Services Company's 2011 FERC Form 60, page 306, line 115, Informational And Instructional Advertising Expenses (Direct Costs) of \$1,975,378. Please describe the specific advertisements and the individual amounts that were charged to Ameren Illinois and included in Ameren's April 23, 2012 formula rate filing.

RESPONSE

Prepared By: Kathleen A. Pagel
Title: Supervisor, Communications
Phone Number: 309-677-5275

The portion of the Ameren Services Company's Informational and Instructional Advertising Expenses (Direct Costs) of \$1,975,379 allocated to Ameren Illinois was \$1,187,632. The worksheet, MHE 2.07 Attach 1 includes the detailed costs of work performed for the genesis of the new Focused Energy For Life (FEFL) educational and informational messaging and communication in 2011. The FEFL messaging includes safety, energy efficiency, and smart grid topics for Ameren Illinois. The work performed by Ameren Services Company was executed for the entire Ameren Corporation, and Ameren Illinois was allocated its portion of the costs. Specific advertising examples were included with work papers supporting Part 285 Schedule C-8. Additional messaging examples are in MHE 2.07 Attach 2 and 3.

POWERING A STRONG FUTURE

Our region needs energy to grow. That's why Ameren is ensuring that Missouri and Illinois enjoy safe, reliable energy. And it's why we're developing renewable sources and technologies for the future, too.

At the same time, our employees are working closely with regional allies to boost our area's economic potential, and helping businesses and families save money through energy efficiency incentives.

Powering a strong future for our region.
That's our focus—now, and for life.

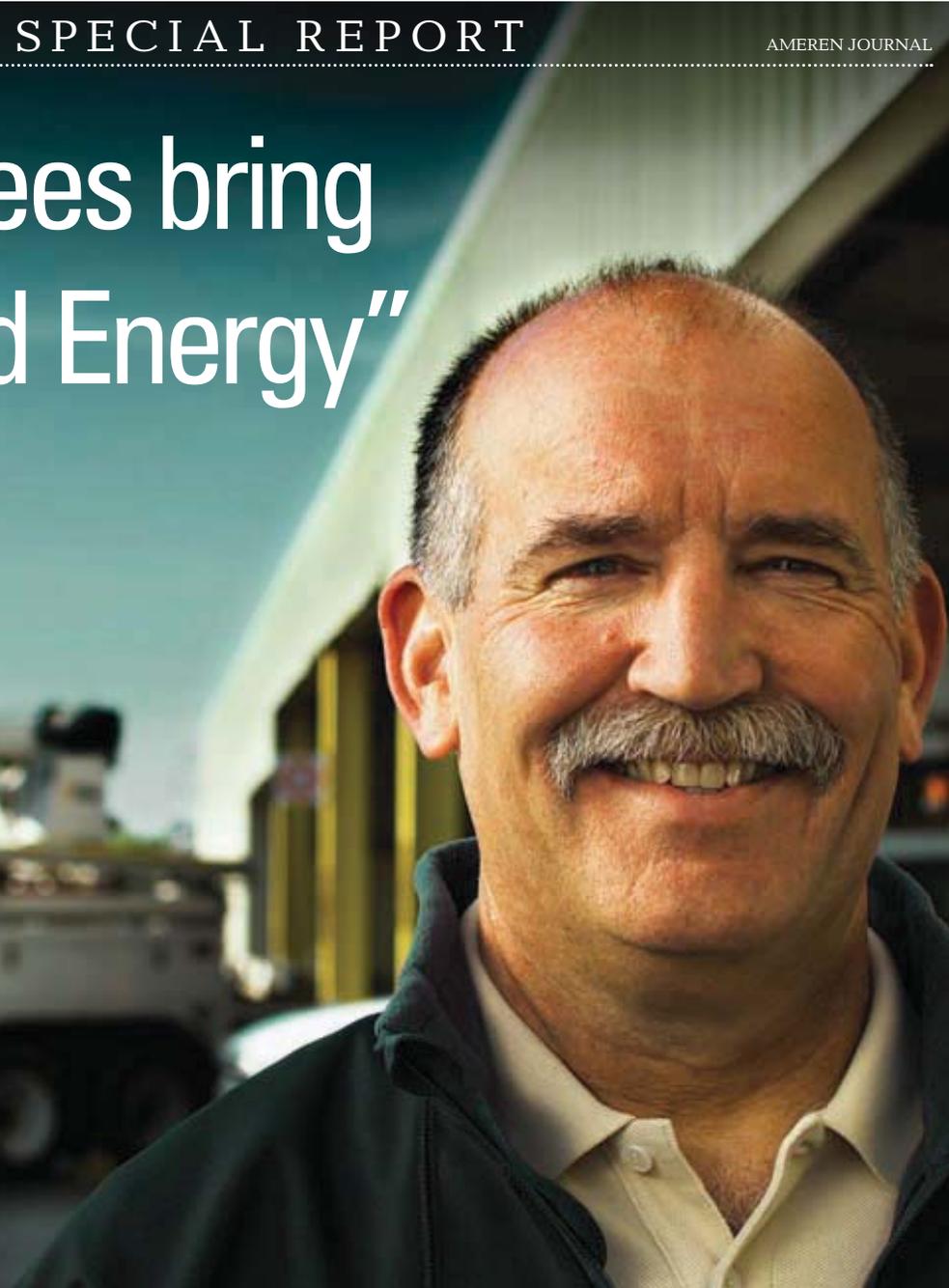


JULY – AUGUST 2011

SPECIAL REPORT

AMEREN JOURNAL

Employees bring “Focused Energy” to life



Dave Schepers, VP, Energy Delivery Technical Services, Ameren Missouri, is in a television educational message about reliability. Dave says, “I’m focused on making sure the energy you need is there when you need it—for life.”

TO AMEREN CO-WORKERS, ENERGY MEANS MORE THAN ELECTRICITY AND NATURAL GAS.

It means a desire to lead the way to a secure energy future. A commitment to satisfying the needs of our customers, shareholders, communities and co-workers. The creativity to develop clean, efficient technologies. The drive to fulfill smart business strategies. And a promise to provide safe, reliable service ... now, and for generations to come.

When we focus our energy on issues that matter, we get results.



Stacey Young of Ameren Illinois will appear in a television message about renewable energy. As a community relations coordinator, Stacey enjoys teaching the public about energy issues. "We're leading a grass-roots effort to get our consumers involved and educated," she says.



Jeff Coleman, lineman, Jefferson District, Ameren Missouri, is featured in a smart grid television message.



Anthony White, customer service representative, Ameren Illinois, gives a helpful, energy-saving tip.

Creating Value

People may hear the word "brand" or "identity" and think of a company name, logo or tagline. But brand extends far beyond those symbols.

Ameren's brand is the sum of how well—or how poorly—our stakeholders experience everything we do. It's how well we fulfill our promise to them.

Focused Energy. For Life. is our promise because we're focused on making sure people have the energy they need, now and in the future. It helps people understand what we do, what we stand for and where we're headed.

When we each deliver on our promise consistently—in our actions and communications—we improve perceptions about us and build better relationships. By educating people about our focus on initiatives like smart grid for reliability, renewables as part of our supply, and energy efficiency to keep costs down, we help them understand today's rapidly changing environment. We become more than energy providers; we become energy advisors—a trusted resource for life. All of these actions and communications add value to our company.

And that value has bottom-line impact. Research proves that companies with strong brands—including utility companies—create significant financial value for their shareholders.

Just as there's value in living our promise, there's risk associated with not doing so. If we don't work hard to perform well, communicate consistently and educate our stakeholders—both internally and externally—we're likely to see customer, community, shareholder and employee satisfaction decline, weakening our ability to move key issues forward.

That's why we're putting so much emphasis on ensuring every employee understands, embraces and lives our *Focused Energy. For Life.* promise. It isn't just about an ad campaign; the success of our brand rests with the communications and actions of every one of us. Because when we deliver on our promise, we not only reach our goals, but we also create long-term value for our customers, communities, shareholders—and ourselves.

— **Geralynn Lord**, director, Corporate Identity and Customer Experience

Q&A: More than an energy provider ... an energy advisor

Q How was the format for the educational campaign decided?

A: Educational messages that will begin airing this fall in Missouri and Illinois feature customers asking questions and our employees answering them. We chose this format for several reasons: It's a straightforward way to educate our customers about what we're doing. It positions us as a resource that customers can go to for energy answers and advice. It's a flexible format that can continue to be used as our focus changes or as we need to offer new information.

And research tells us that our customers view Ameren employees as informed and credible. Perhaps most importantly, we're proud of the role every employee plays in providing the energy our customers depend on—not just today, but for life.

Q How were the topics chosen?

A: Our message subjects—such as reliability enhancements and energy efficiency tips—are based on customer research conducted within the past year.

Since *Focused Energy. For Life.* is new, these messages will introduce our promise to the public. Yet, this is not just an image campaign; rather, it is an effort to educate our customers and ensure they know we are a resource for energy advice and information—their energy advisor.

Q Why does Ameren use mass media?

A: We need to convey important information to our customers. For instance, we're installing smart sensors at our substations to make our system more reliable. We're turning trash into electricity and testing solar power because we know renewables are important in the world of energy today. And we need to continually remind the public that all electric lines can be deadly, so stay clear.

Mass media is a very cost-effective way to communicate and educate. We can reach about 70 percent of our total customers by airing commercials that reach both Illinois and Missouri in just the three television markets along the Mississippi River. On the other hand, mailing just one direct mail message to our 3 million customers, at 60 cents each, would cost \$1.8 million. With comparable funds, we can provide a series of mass media messages over several months in all of our Illinois and Missouri markets—and then direct customers to more resources online. Research points to television as the preferred communication vehicle for Missouri and Illinois customers.

The ultimate success of our brand rests with all of the ways we communicate and with all of our actions. Together, that's how we build relationships and trust.

— **Dave Hunt**, VP, Corporate Communications, Ameren



Customers view Ameren employees as credible sources of information. Employees take center stage in a series of educational television messages to begin airing this fall.



Get a sneak peak at Ameren's new educational messages, which will begin airing this fall. Scan this code with your smartphone. (You may need to download a free scanning app).

Note: This functionality is not available on corporate-managed BlackBerry phones. The messages will also appear on Scholar.

What do customers value?

We frequently ask our customers for their opinion. Among other topics, research identified key drivers of positive perceptions among customers, including:



Quantitative Image Assessment survey of 800 customers, conducted spring 2011
 (Size of circle represents relative importance.)

What does *Focused Energy. For Life.* mean to you?

We asked co-workers how they feel our promise creates value.

"Focused Energy. For Life. is more like a way of life. Our communities and customers deserve a good relationship with us and expect reliable gas and electric service to improve life overall."

- Kenny Blum, senior community relations supervisor, Ameren Illinois



"Ameren is thinking about the future. ... The 'For Life.' means they care. They want to use reliable energy sources, not just for everyone now, but for our kids and our grandkids. That's why they're doing all this research in other areas, like solar and wind."

- Laura Klipfel, regional clerk, SEMO Division, Ameren Missouri



"I think it means safe, reliable and uninterrupted power supply. Not just for a day, or one year, or three years, but forever—lifelong. So the energy will be there all the time."

- Balaji Govindhan, application development specialist lead, Ameren Services Center IT



"I really think that we have a huge responsibility to deliver the service and product that the customer needs. And we need to be focused in doing it."

- Vito Viviano, substation/relay construction & maintenance manager, Ameren Missouri



Focused Energy. For Life. is our promise. When we consistently keep that promise to our customers, they trust us and understand we are working in their best interest. And when we earn their trust, we are more likely to gain their support and be successful.



Ameren Illinois Company
Response to AG Data Requests
Docket Nos. 12-0293
Rate MAP-P Modernization Action Plan - Pricing Annual Update Filing
Data Request Response Date: 6/21/2012

AG 2.04

Ref: ComEd Ex. 3.0 in ICC Docket No. 12-0231, page 37, ComEd Ex. 3.2, p.2, WP9 (State Tax Rate Change Benefits - ComEd versus AIC). In ComEd's formula rate filing in Docket No. 12-0321, Company witness Fruehe explains three significant financial impacts from the increased 9.5% statutory income tax rate, including increase income tax expenses on Schedule FR C-4, remeasurement of ADIT addressed by ComEd pursuant to ICC guidance from Docket No. 83-0309 reducing amortization expense, and "...ComEd recognized a significant benefit due to the difference between the current tax rate of 9.50% and the rate at which the related deferred tax expense is recorded ... resulting in a 2011 tax benefit of \$16,960,000." Please provide the following comparable information for AIC regarding its asserted revenue requirement in Docket No. 12-0293:

- a. Confirm that AIC has recognized, on its Schedule FR C-4 at line 2 the higher statutory state income tax expense rate, or explain any inability to confirm.
- b. Explain, quantify and provide detailed supporting workpapers for the corresponding AIC remeasurement of ADIT, as discussed by Mr. Fruehe was done by ComEd Ex. 3.0, lines 773-782.
- c. Explain AIC's proposed ratemaking treatment of the remeasurement of ADIT quantified in your response to part (b), providing all supporting ICC rate orders and other authority relied upon in support of your proposal. If AIC is not proposing any ratemaking treatment for such remeasurement, state whether and why AIC's accounting and ratemaking treatment for this issue is appropriate.
- d. Explain, quantify and provide detailed supporting workpapers for the AIC tax benefit associated with the difference between the current tax rate of 9.50% and the rate at which related deferred tax expense is recorded, as discussed by Mr. Fruehe at ComEd Ex. 3.0, lines 783-792.
- e. Explain AIC's proposed ratemaking treatment of the state income tax rate differential impacting ADIT, as quantified in your response to part (d), providing all supporting ICC rate orders and other authority relied upon in

support of your proposal. If AIC is not proposing any ratemaking treatment for state income tax rate differentials impacting ADIT, state whether and why AIC's accounting and ratemaking treatment for this issue is appropriate.

- f. To the extent AIC's proposed accounting for changes in state income tax rates differs from the ComEd accounting described by Mr. Fruehe, explain each known difference and provide reference to the Generally Accepted Accounting Principles ("GAAP") and any other authority relied upon for Ameren's planned accounting.
- g. To the extent AIC's proposed accounting for changes in state income tax rates differs from the ComEd accounting described by Mr. Fruehe, explain each reason why AIC ratepayers should pay higher revenue requirements than ComEd ratepayers with respect to this income tax issue.

RESPONSE

Subparts a), c), e) and g) only:

Prepared By: Ronald D. Stafford

Title: Manager, Regulatory Accounting

Phone Number: 314-206-0584

Subparts b), d) and f) only:

Prepared By: Brenda J. Menke

Title: Manager, Income Tax

Phone Number: 314-554-2938

- a) Yes. AIC has recognized, on its Schedule FR C-4 at line 2. the higher statutory state income tax expense rate.
- b) See AG 2.04 Attach 1 which indicates that the remeasurement of AIC jurisdictional ADIT has resulted in a reduction of \$72,078.
- c) AIC's ratemaking treatment is consistent with past practice of the Commission in calculating income tax expense at statutory rates and reflecting jurisdictional ADIT as a net reduction to rate base. See, for example, the Orders and Appendices issued in Docket Nos. 09-0306 (Cons.), 07-0585 (Cons.) and 06-0070 (Cons.). Copies of these orders are available on the Commission's website.
- d) See AG 2.04 Attach 2 which identifies only the schedule m's that were booked during the normal course of the year with a difference between current and deferred income tax expense. The jurisdictional amount is a reduction to income tax expense of \$27,995.
- e) AIC is not proposing ratemaking treatment of the state income tax rate differential impacting ADIT, as quantified in response to part (d), based on past practice of the Commission in calculating income tax expense at statutory rates. See, for example, the Orders and Appendices issued in Docket Nos. 09-0306 (Cons.), 07-

- 0585 (Cons.) and 06-0070 (Cons.). Copies of these orders are available on the Commission's website.
- f) AIC has not conducted an analysis of the difference in proposed accounting for changes in state income tax rates when compared to ComEd. Since Ameren is required to maintain its books and records in accordance with Generally Accepted Accounting Principles (“GAAP”) and in accordance with any and all other tax guidance and accounting authority applicable to utilities, as does ComEd, AIC does not expect that there would be any material difference in implementation of the state income tax rate change.
 - g) As discussed in part (f), AIC is not aware of any differences in the proposed accounting for changes in state income tax rates from ComEd. As indicated in responses to parts b) and d), the differences are not material. AIC ratepayers benefit from the use of statutory income tax rates in the calculation of revenue requirements. Therefore, under the Company's methodology of using statutory income tax rates, net of amortization of investment tax credits, ratepayers are not paying higher rates under the Company's proposed ratemaking treatment.

	Deferred Tax Amount			Allocator	Jurisdictional
	January	December	Total		Amount
ARO Liability (Accretion Expense)	4,620	1,771	6,391	Plant	3,756
Active VEBA	21,442	-	21,442	Labor	19,957
Change in Injuries & Damages Reserve	(194,732)	(9,071)	(203,803)	Other	-
Change in Legal Expense Reserve	(9,696)	-	(9,696)	Labor	(9,025)
Change in Uncollectible Accounts	(144,669)	-	(144,669)	Revenue	(65,910)
Obsolete Supplies Reserve	(27,426)	-	(27,426)	Plant	(22,298)
Deferred Compensation	(50,801)	18,036	(32,765)	Other	-
Employee Bonus Accrual	(107,186)	-	(107,186)	Labor	(99,763)
Employee Bonus Payment	124,988	-	124,988	Labor	116,332
Employee Bonus 481(a) Adjustment	(31,061)	-	(31,061)	Labor	(28,910)
FAS 106 OPEB	(2,101,150)	(408,803)	(2,509,953)	Other	-
FAS 106-2 Medicare Part D	33,209	1,035	34,244	Other	-
Over/Under Accrual of State Income Taxes	66,610	-	66,610	Plant	54,156
Over/Under Accrual of Gross Receipts Taxes	2,748	-	2,748	Revenue	1,252
Over/Under Accrual of Property Taxes	(17,395)	-	(17,395)	Plant	(14,143)
Sec. 481(a) Adjustment - Over/Under Accrual	55,544	-	55,544	Plant	45,159
Pension Expense	(1,245,741)	-	(1,245,741)	Other	-
Severance Rate Case Settlement	17,618	-	17,618	Distribution	17,618
Tax Depr Step-Up - Metro	(125,732)	-	(125,732)	Plant	(102,224)
Tax Reserve Interest (Current)	(7,195)	-	(7,195)	Other	-
Tax Reserve Interest (Non-Current)	45,613	-	45,613	Other	-
Vacation Pay Adjustment	(202,211)	-	(202,211)	Labor	(188,208)
Automated Meter Reading Equipment	43,694	381	44,075	Plant	35,525
Book Loss on Reaquired Debt	109,037	-	109,037	Plant	88,651
FAS 133 Transactions	(6,656)	-	(6,656)	Other	-
Rate Case Expense	39,963	-	39,963	Distribution	39,963
Illinois Bad Debt Tracker	(3,284)	-	(3,284)	Other	-
Payroll Tax Adjustment	19,683	-	19,683	Labor	18,320
Prepaid Insurance	39,857	3,886	43,743	Plant	32,405
Rabbi Trust	(14,454)	-	(14,454)	Labor	(13,453)
Renewable Energy Compliance Cost	(1,524)	-	(1,524)	Plant	(1,239)
Sec 1502 Adj to Pension and OPEB	776	-	776	Other	-
	(3,665,511)	(392,765)	(4,058,276)		(72,078)

Allocators

Labor	93.07%
Plant	81.30%
Revenue	45.56%
Distribution	100.00%
Other	0.00%

	Current Tax		Deferred Tax		Difference	Allocator	Jurisdictional Amount
	Federal	Illinois	Federal	Illinois			
ARO Liability (Accretion Expense)	41.175%	9.50%	39.745%	7.30%	(688)	Plant	(559)
ARO Liability (Accretion Expense)	41.175%	9.50%	40.0375%	7.75%	(1,755)	Plant	(1,427)
Change in Injuries & Damages Reserve	41.175%	9.50%	39.745%	7.30%	701	Other	-
Change in Injuries & Damages Reserve	41.175%	9.50%	40.0375%	7.75%	3,539	Other	-
FAS 106 OPEB	41.175%	9.50%	40.0375%	7.75%	225,305	Other	-
FAS 106-2 Medicare Part D	41.175%	9.50%	40.0375%	7.75%	(7,212)	Other	-
Regulatory Asset Amortization	41.175%	9.50%	39.745%	7.30%	43,476	Other	-
Automated Meter Reading Equipment	41.175%	9.50%	40.0375%	7.75%	(11,688)	Plant	(9,503)
Merger Initiatives	41.175%	9.50%	40.0375%	7.75%	(16,506)	Distribution	(16,506)
					235,172		(27,995)

Allocators	
Labor	93.07%
Plant	81.30%
Revenue	45.56%
Distribution	100.00%
Other	0.00%