

Ameren Illinois Gas
Jurisdictional Rate Base Summary by ICC Account
For the Test Year Ending December 31, 2014
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Source (C)	Natural Gas Account Balances Before Adjustments [1] (D)	Ratemaking Adjustments (E)	Adjusted Test Year Natural Gas Ratebase (F)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	Sch. B - 4	44,527	(1)	44,527
3		Gas Production Plant				
4	321-348	Production Plant				
5		Subtotal - Production Plant	Sch. B - 4	69	-	69
6	117,350-364	Storage and Processing Plant				
7		Subtotal - Storage and Processing Plant	Sch. B - 4	289,567	(14,915)	274,652
8		Gas Transmission Plant				
9	365-372	Subtotal - Gas Transmission Plant	Sch. B - 4	318,699	-	318,699
10		Gas Distribution Plant				
11	374-388	Subtotal - Gas Distribution Plant	Sch. B - 4	1,542,287	(2,132)	1,540,154
12		Gas General Plant				
13	389-399	Subtotal - Gas General Plant	Sch. B - 4	158,837	(2)	158,835
14		Total Gas Plant in Service		2,353,986	(17,050)	2,336,936
15		Accumulated Reserve for Depreciation				
16	108	Gas Intangible Plant	Sch. B - 4	14,762	0	14,762
17	108	Gas Production Plant	Sch. B - 4	263	(248)	15
18	108	Gas Storage and Processing Plant	Sch. B - 4	103,559	-	103,559
19	108	Gas Transmission Plant	Sch. B - 4	157,781	-	157,781
20	108	Gas Distribution Plant	Sch. B - 4	829,667	(40)	829,628
21	108	Gas General Plant	Sch. B - 4	53,235	235	53,470
22		Sub-Total - Accumulated Reserve		1,159,267	(52)	1,159,215
23		Net Plant		1,194,719	(16,998)	1,177,721

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Line No.	Account No. (A)	Account Classification and Description (B)	Source (C)	Natural Gas Account Balances Before Adjustments [1] (D)	Rate-making Adjustments (E)	Adjusted Test Year Natural Gas Ratebase (F)
24		Adjustments:				
25	131	Cash Working Capital	Sch. B - 8		19,400	19,400
26	154,163, 165,232	Materials and Supplies [2]	Sch. B - 8.1	116,727	(33,760)	82,967
27	252	Customer Advances for Construction	WPB - 1.1	(10,790)		(10,790)
28	190,282, 283	Accumulated Deferred Income Taxes	Sch. B - 9	(183,658)	(11,754)	(195,413)
29	235	Customer Deposits [2]	Sch. B - 13	(10,280)	26	(10,255)
30		Total Adjustments		<u>(88,001)</u>	<u>(26,089)</u>	<u>(114,090)</u>
31		Total Rate Base		<u>\$ 1,106,718</u>	<u>\$ (43,087)</u> Sch. B - 2	<u>\$ 1,063,631</u>

NOTES

[1] The arithmetic averages of amounts at December 31, 2013 and December 31, 2014 for Gross Utility Plant and Other Rate Base Items.

[2] Arithmetic average of 13 month-end balances.

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For the Test Year Ending December 31, 2014
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Source (C)	Natural Gas Account Balances Before Adjustments [1] (D)	Ratemaking Adjustments (E)	Adjusted Test Year Natural Gas Ratebase (F)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	Sch. B - 4	9,969	(0)	9,968
3		Gas Production Plant				
4	321-348	Production Plant				
5		Subtotal - Production Plant	Sch. B - 4	69	-	69
6	117,350-364	Storage and Processing Plant				
7		Subtotal - Storage and Processing Plant	Sch. B - 4	58,952	(3,037)	55,916
8		Gas Transmission Plant				
9	365-372	Subtotal - Gas Transmission Plant	Sch. B - 4	57,551	-	57,551
10		Gas Distribution Plant				
11	374-388	Subtotal - Gas Distribution Plant	Sch. B - 4	319,656	(442)	319,214
12		Gas General Plant				
13	389-399	Subtotal - Gas General Plant	Sch. B - 4	45,973	(1)	45,972
14		Total Gas Plant in Service		492,169	(3,479)	488,690
15		Accumulated Reserve for Depreciation				
16	108	Gas Intangible Plant	Sch. B - 4	3,305	0	3,305
17	108	Gas Production Plant	Sch. B - 4	263	(248)	15
18	108	Gas Storage and Processing Plant	Sch. B - 4	21,083	-	21,083
19	108	Gas Transmission Plant	Sch. B - 4	37,577	-	37,577
20	108	Gas Distribution Plant	Sch. B - 4	140,243	(8)	140,235
21	108	Gas General Plant	Sch. B - 4	15,572	68	15,640
22		Sub-Total - Accumulated Reserve		218,043	(188)	217,855
23		Net Plant		274,126	(3,291)	270,835

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Line No.	Account No. (A)	Account Classification and Description (B)	Source (C)	Natural Gas Account Balances Before Adjustments [1] (D)	Rate-making Adjustments (E)	Adjusted Test Year Natural Gas Ratebase (F)
24		Adjustments:				
25	131	Cash Working Capital	Sch. B - 8		4,926	4,926
26	154, 163, 165, 232	Materials and Supplies [2]	Sch. B - 8.1	23,265	(6,646)	16,620
27	252	Customer Advances for Construction	WPB - 1.1	(2,196)		(2,196)
28	190, 282, 283	Accumulated Deferred Income Taxes	Sch. B - 9	(37,381)	(2,392)	(39,774)
29	235	Customer Deposits [2]	Sch. B - 13	(2,134)	(6)	(2,140)
30		Total Adjustments		<u>(18,446)</u>	<u>(4,119)</u>	<u>(22,565)</u>
31		Total Rate Base		<u>\$ 255,680</u>	<u>\$ (7,410)</u>	<u>\$ 248,270</u>

Sch. B - 2 RZ-I

NOTES

[1] The arithmetic averages of amounts at December 31, 2013 and December 31, 2014 for Gross Utility Plant and Other Rate Base Items.

[2] Arithmetic average of 13 month-end balances.

Ameren Illinois Gas
Jurisdictional Rate Base Summary by ICC Account
For the Test Year Ending December 31, 2014
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Source (C)	Natural Gas Account Balances Before Adjustments [1] (D)	Ratemaking Adjustments (E)	Adjusted Test Year Natural Gas Ratebase (F)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	Sch. B - 4	11,691	(0)	11,691
3		Gas Production Plant				
4	321-348	Production Plant				
5		Subtotal - Production Plant	Sch. B - 4	-	-	-
6	117,350-364	Storage and Processing Plant				
7		Subtotal - Storage and Processing Plant	Sch. B - 4	82,967	(4,273)	78,693
8		Gas Transmission Plant				
9	365-372	Subtotal - Gas Transmission Plant	Sch. B - 4	76,215	-	76,215
10		Gas Distribution Plant				
11	374-388	Subtotal - Gas Distribution Plant	Sch. B - 4	455,674	(630)	455,044
12		Gas General Plant				
13	389-399	Subtotal - Gas General Plant	Sch. B - 4	45,490	(1)	45,490
14		Total Gas Plant in Service		672,037	(4,904)	667,133
15		Accumulated Reserve for Depreciation				
16	108	Gas Intangible Plant	Sch. B - 4	3,876	0	3,876
17	108	Gas Production Plant	Sch. B - 4	-	-	-
18	108	Gas Storage and Processing Plant	Sch. B - 4	29,672	-	29,672
19	108	Gas Transmission Plant	Sch. B - 4	47,622	-	47,622
20	108	Gas Distribution Plant	Sch. B - 4	288,735	(11)	288,723
21	108	Gas General Plant	Sch. B - 4	18,443	67	18,510
22		Sub-Total - Accumulated Reserve		388,347	56	388,403
23		Net Plant		283,690	(4,960)	278,730

Ameren Illinois Gas
Jurisdictional Rate Base Summary by ICC Account
For the Test Year Ending December 31, 2014
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Source (C)	Natural Gas Account Balances Before Adjustments [1] (D)	Rate-making Adjustments (E)	Adjusted Test Year Natural Gas Ratebase (F)
24		Adjustments:				
25	131	Cash Working Capital	Sch. B - 8		4,558	4,558
26	154,163, 165,232	Materials and Supplies [2]	Sch. B - 8.1	35,595	(10,333)	25,262
27	252	Customer Advances for Construction	WPB - 1.1	(3,021)		(3,021)
28	190,282, 283	Accumulated Deferred Income Taxes	Sch. B - 9	(51,426)	(3,291)	(54,717)
29	235	Customer Deposits [2]	Sch. B - 13	(3,265)	(99)	(3,365)
30		Total Adjustments		<u>(22,117)</u>	<u>(9,166)</u>	<u>(31,283)</u>
31		Total Rate Base		<u>\$ 261,573</u>	<u>\$ (14,126)</u> Sch. B - 2 RZ-II	<u>\$ 247,447</u>

NOTES

[1] The arithmetic averages of amounts at December 31, 2013 and December 31, 2014 for Gross Utility Plant and Other Rate Base Items.
[2] Arithmetic average of 13 month-end balances.

Ameren Illinois Gas
Jurisdictional Rate Base Summary by ICC Account
For the Test Year Ending December 31, 2014
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Source (C)	Natural Gas Account Balances Before Adjustments [1] (D)	Ratemaking Adjustments (E)	Adjusted Test Year Natural Gas Ratebase (F)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	Sch. B - 4	22,868	(0)	22,868
3		Gas Production Plant				
4	321-348	Production Plant				
5		Subtotal - Production Plant	Sch. B - 4	-	-	-
6	117,350-364	Storage and Processing Plant				
7		Subtotal - Storage and Processing Plant	Sch. B - 4	147,648	(7,605)	140,043
8		Gas Transmission Plant				
9	365-372	Subtotal - Gas Transmission Plant	Sch. B - 4	184,933	-	184,933
10		Gas Distribution Plant				
11	374-388	Subtotal - Gas Distribution Plant	Sch. B - 4	766,957	(1,060)	765,897
12		Gas General Plant				
13	389-399	Subtotal - Gas General Plant	Sch. B - 4	67,374	(1)	67,373
14		Total Gas Plant in Service		1,189,780	(8,667)	1,181,113
15		Accumulated Reserve for Depreciation				
16	108	Gas Intangible Plant	Sch. B - 4	7,581	0	7,582
17	108	Gas Production Plant	Sch. B - 4	-	-	-
18	108	Gas Storage and Processing Plant	Sch. B - 4	52,804	-	52,804
19	108	Gas Transmission Plant	Sch. B - 4	72,582	-	72,582
20	108	Gas Distribution Plant	Sch. B - 4	400,689	(20)	400,669
21	108	Gas General Plant	Sch. B - 4	19,220	100	19,320
22		Sub-Total - Accumulated Reserve		552,877	80	552,956
23		Net Plant		636,903	(8,746)	628,157

Ameren Illinois Gas
Jurisdictional Rate Base Summary by ICC Account
For the Test Year Ending December 31, 2014
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Source (C)	Natural Gas Account Balances Before Adjustments [1] (D)	Rate-making Adjustments (E)	Adjusted Test Year Natural Gas Ratebase (F)
24		Adjustments:				
25	131	Cash Working Capital	Sch. B - 8		9,916	9,916
26	154, 163, 165, 232	Materials and Supplies [2]	Sch. B - 8.1	57,866	(16,781)	41,085
27	252	Customer Advances for Construction	WPB - 1.1	(5,572)		(5,572)
28	190, 282, 283	Accumulated Deferred Income Taxes	Sch. B - 9	(94,851)	(6,071)	(100,921)
29	235	Customer Deposits [2]	Sch. B - 13	(4,881)	131	(4,750)
30		Total Adjustments		<u>(47,438)</u>	<u>(12,804)</u>	<u>(60,242)</u>
31		Total Rate Base		<u>\$ 589,465</u>	<u>\$ (21,550)</u>	<u>\$ 567,915</u>

Sch. B - 2 RZ-III

NOTES

[1] The arithmetic averages of amounts at December 31, 2013 and December 31, 2014 for Gross Utility Plant and Other Rate Base Items.

[2] Arithmetic average of 13 month-end balances.

Ameren Illinois Gas
Customer Advances for Construction
 As of December 31, 2014

<u>Line No.</u>	<u>(A)</u>	<u>Allocation (B)</u>	<u>Total Company (C)</u>	<u>Gas Operations (D)</u>	<u>Total Electric (E)</u>	<u>Total Gas & Electric Distribution (F)</u>	<u>Production (G)</u>	<u>Transmission (H)</u>	<u>Distribution (I)</u>	<u>Gas (J)</u>
1	Ameren Illinois	DISTR	(48,219,107)	(10,789,651)	(37,429,456)	(34,079,339)	-	(14,139,768)	(23,289,688)	(10,789,651)

Ameren Illinois Gas
Customer Advances for Construction
 As of December 31, 2014

Line No.	(A)	Allocation (B)	Total Company (C)	Gas Operations (D)	Total Electric (E)	Total Electric & Gas (F)	Production (G)	Transmission (H)	Distribution (I)	Gas (J)
1	Ameren Illinois	DISTR	(9,814,385)	(2,196,096)	(7,618,289)	(9,814,385)	-	(2,877,970)	(7,618,289)	(2,196,096)

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Customer Advances for Construction
 As of December 31, 2014

Line No.	(A)	Allocation (B)	Total Company (C)	Gas Operations (D)	Total Electric (E)	Total Electric & Gas (F)	Production (G)	Transmission (H)	Distribution (I)	Gas (J)
1	Ameren Illinois	DISTR	(13,501,838)	(3,021,211)	(10,480,626)	(13,501,838)	-	(3,959,278)	(10,480,626)	(3,021,211)

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Customer Advances for Construction
 As of December 31, 2014

Line No.	(A)	Allocation (B)	Total Company (C)	Gas Operations (D)	Total Electric (E)	Total Electric & Gas (F)	Production (G)	Transmission (H)	Distribution (I)	Gas (J)
1	Ameren Illinois	DISTR	(24,902,884)	(5,572,344)	(19,330,541)	(24,902,884)	-	-	(19,330,541)	(5,572,344)

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Workpaper Supporting Customer Advances for Construction
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation			
			AmerenCILCO	AmerenCIPS	AmerenIP	Total
	(A)	(B)	(C)	(D)	(E)	(F)
1		Total Plant in Service	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas
Workpaper Supporting Customer Advances for Construction
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		Total Plant in Service	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas
Summary of Utility Adjustments to Rate Base
As of December 31, 2014
(\$000s)

Line No.	Title of Plant Function or Ratebase Item (A)	Amount (B)	Reference (C)
1	Hillsboro Used and Useful Adjustment	(1,706)	Schedule B-2.1
2	Hillsboro Base Gas Disallowance	(13,209)	Schedule B-2.2
3	Previously Disallowed Plant Additions Adjustment	(9)	Schedule B-2.3
4	Previously Disallowed Incentive Compensation	(1,296)	Schedule B-2.4
5	Previously Performance Share Unit Program Expense	(197)	Schedule B-2.5
6	Incentive Compensation Based Upon Earnings Adjustment	(141)	Schedule B-2.6
7	2014 Performance Share Unit Program Expense	(471)	Schedule B-2.7
8	AFUDC From FERC Enforcement Adjustment	(20)	Schedule B-2.8
9	Depreciation Reserve Adjustment	52	Schedule B-2.9
10	Cash Working Capital	19,400	Schedule B-8
11	Materials and Supplies	(33,760)	Schedule B-2.11
12	ADIT Adjustment	(11,754)	Schedule B-2.10
13	Customer Deposits	26	Schedule B-2.12
14	Total Adjustments to Rate Base	<u>\$ (43,087)</u>	

Ameren Illinois Gas
Summary of Utility Adjustments to Rate Base
As of December 31, 2014
(\$000s)

Line No.	Title of Plant Function or Ratebase Item (A)	Amount (B)	Reference (C)
1	Hillsboro Used and Useful Adjustment	(347)	Schedule B-2.1 RZ-I
2	Hillsboro Base Gas Disallowance	(2,689)	Schedule B-2.2 RZ-I
3	Previously Disallowed Plant Additions Adjustment	(2)	Schedule B-2.3 RZ-I
4	Previously Disallowed Incentive Compensation	(269)	Schedule B-2.4 RZ-I
5	Previously Performance Share Unit Program Expense	(41)	Schedule B-2.5 RZ-I
6	Incentive Compensation Based Upon Earnings Adjustment	(29)	Schedule B-2.6 RZ-I
7	2014 Performance Share Unit Program Expense	(98)	Schedule B-2.7 RZ-I
8	AFUDC From FERC Enforcement Adjustment	(4)	Schedule B-2.8 RZ-I
9	Depreciation Reserve Adjustment	188	Schedule B-2.9 RZ-I
10	Cash Working Capital	4,926	Schedule B-8 RZ-I
11	Materials and Supplies	(6,646)	Schedule B-2.11 RZ-I
12	ADIT Adjustment	(2,392)	Schedule B-2.10 RZ-I
13	Customer Deposits	(6)	Schedule B-2.12 RZ-I
14	Total Adjustments to Rate Base	<u>\$ (7,410)</u>	

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Summary of Utility Adjustments to Rate Base
As of December 31, 2014
(\$000s)

Line No.	Title of Plant Function or Ratebase Item (A)	Amount (B)	Reference (C)
1	Hillsboro Used and Useful Adjustment	(489)	Schedule B-2.1 RZ-II
2	Hillsboro Base Gas Disallowance	(3,785)	Schedule B-2.2 RZ-II
3	Previously Disallowed Plant Additions Adjustment	(3)	Schedule B-2.3 RZ-II
4	Previously Disallowed Incentive Compensation	(383)	Schedule B-2.4 RZ-II
5	Previously Performance Share Unit Program Expense	(58)	Schedule B-2.5 RZ-II
6	Incentive Compensation Based Upon Earnings Adjustment	(42)	Schedule B-2.6 RZ-II
7	2014 Performance Share Unit Program Expense	(139)	Schedule B-2.7 RZ-II
8	AFUDC From FERC Enforcement Adjustment	(6)	Schedule B-2.8 RZ-II
9	Depreciation Reserve Adjustment	(56)	Schedule B-2.9 RZ-II
10	Cash Working Capital	4,558	Schedule B-8 RZ-II
11	Materials and Supplies	(10,333)	Schedule B-2.11 RZ-II
12	ADIT Adjustment	(3,291)	Schedule B-2.10 RZ-II
13	Customer Deposits	(99)	Schedule B-2.12 RZ-II
14	Total Adjustments to Rate Base	<u>\$ (14,126)</u>	

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Summary of Utility Adjustments to Rate Base
As of December 31, 2014
(\$000s)

Line No.	Title of Plant Function or Ratebase Item (A)	Amount (B)	Reference (C)
1	Hillsboro Used and Useful Adjustment	(870)	Schedule B-2.1 RZ-III
2	Hillsboro Base Gas Disallowance	(6,735)	Schedule B-2.2 RZ-III
3	Previously Disallowed Plant Additions Adjustment	(5)	Schedule B-2.3 RZ-III
4	Previously Disallowed Incentive Compensation	(644)	Schedule B-2.4 RZ-III
5	Previously Performance Share Unit Program Expense	(98)	Schedule B-2.5 RZ-III
6	Incentive Compensation Based Upon Earnings Adjustment	(70)	Schedule B-2.6 RZ-III
7	2014 Performance Share Unit Program Expense	(234)	Schedule B-2.7 RZ-III
8	AFUDC From FERC Enforcement Adjustment	(10)	Schedule B-2.8 RZ-III
9	Depreciation Reserve Adjustment	(80)	Schedule B-2.9 RZ-III
10	Cash Working Capital	9,916	Schedule B-8 RZ-III
11	Materials and Supplies	(16,781)	Schedule B-2.11 RZ-III
12	ADIT Adjustment	(6,071)	Schedule B-2.10 RZ-III
13	Customer Deposits	131	Schedule B-2.12 RZ-III
14	Total Adjustments to Rate Base	<u>\$ (21,550)</u>	

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Hillsboro Used Useful Adjustment
 As of December 31, 2014
 (\$000s)

Line No.	Description (A)	Amount (B)	Source (C)
1	Hillsboro Used and Useful Adjustment from Docket No. 07-0585 - 07-0590	<u>(1,706)</u> To Sch. B-4	Appendix C Order Docket No. 11-0282

PURPOSE OF ADJUSTMENT

To adjust for Hillsboro used and useful

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Hillsboro Used Useful Adjustment
 As of December 31, 2014
 (\$000s)

Line No.	Description (A)	Amount (B)	Source (C)
1	Hillsboro Used and Useful Adjustment from Docket No. 07-0585 - 07-0590	<u>(347)</u> To Sch. B-4 RZ-I	Schedule B-2.1

PURPOSE OF ADJUSTMENT

To adjust for Hillsboro used and useful

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Hillsboro Used Useful Adjustment
 As of December 31, 2014
 (\$000s)

Line No.	Description (A)	Amount (B)	Source (C)
1	Hillsboro Used and Useful Adjustment from Docket No. 07-0585 - 07-0590	(489)	Schedule B-2.1
		To Sch. B-4 RZ-II	

PURPOSE OF ADJUSTMENT

To adjust for Hillsboro used and useful

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Hillsboro Used Useful Adjustment
 As of December 31, 2014
 (\$000s)

Line No.	Description (A)	Amount (B)	Source (C)
1	Hillsboro Used and Useful Adjustment from Docket No. 07-0585 - 07-0590	(870)	Schedule B-2.1
		To Sch. B-4 RZ-III	

PURPOSE OF ADJUSTMENT

To adjust for Hillsboro used and useful

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Workpaper Supporting Jurisdictional Allocation Summary
 As Of September 30, 2010
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocator (C)	Allocation			Total (G)
				AmerenCILCO (D)	AmerenCIPS (E)	AmerenIP (F)	
1		Natural Gas Storage and Processing Plant					
2		Underground Storage Plant					
3	117,350-358	Subtotal - Underground Storage Plant	Demand	<u>53,988</u>	<u>38,361</u>	<u>96,077</u>	<u>188,426</u>

Ameren Illinois Gas
Workpaper Supporting Jurisdictional Allocation Summary
 As Of September 30, 2010
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (H)	AmerenCIPS (I)	AmerenIP (J)	Total (K)
1		Natural Gas Storage and Processing Plant				
2		Underground Storage Plant				
3	117,350-358	Subtotal - Underground Storage Plant	<u>28.65%</u>	<u>20.36%</u>	<u>50.99%</u>	<u>100.00%</u>

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Hillsboro Gas Disallowance
As of December 31, 2014
(\$000s)

Line No.	Account Description (A)	Amount (B)	Reference (C)
1	Hillsboro Base Gas Disallowance	(13,209)	WPB - 2.2
2	Total	<u>\$ (13,209)</u>	

To Sch. B-4

PURPOSE OF ADJUSTMENT

To adjust Hillsboro storage inventory as originally disallowed in Docket No. 04-0476 and reaffirmed in Docket No. 07-0585 - 07-0590 (Cons.), Docket No. 09-0306 - 09-0311, and Docket No. 11-0282.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Hillsboro Gas Disallowance
 As of December 31, 2014
 (\$000s)

Line No.	Account Description (A)	Amount (B)	Reference (C)
1	Hillsboro Base Gas Disallowance	(2,689)	Schedule B-2.2
2	Total	<u>\$ (2,689)</u>	
		To Sch. B-4 RZ-III	

PURPOSE OF ADJUSTMENT

To adjust Hillsboro storage inventory as originally disallowed in Docket No. 04-0476 and reaffirmed in Docket No. 07-0585 - 07-0590 (Cons.), Docket No. 09-0306 - 09-0311, and Docket No. 11-0282.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Hillsboro Gas Disallowance
 As of December 31, 2014
 (\$000s)

Line No.	Account Description (A)	Amount (B)	Reference (C)
1	Hillsboro Base Gas Disallowance	(3,785)	Schedule B-2.2
2	Total	<u>\$ (3,785)</u>	
		To Sch. B-4 RZ-III	

PURPOSE OF ADJUSTMENT

To adjust Hillsboro storage inventory as originally disallowed in Docket No. 04-0476 and reaffirmed in Docket No. 07-0585 - 07-0590 (Cons.), Docket No. 09-0306 - 09-0311, and Docket No. 11-0282.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Hillsboro Gas Disallowance
 As of December 31, 2014
 (\$000s)

Line No.	Account Description (A)	Amount (B)	Reference (C)
1	Hillsboro Base Gas Disallowance	(6,735)	Schedule B-2.2
2	Total	<u>\$ (6,735)</u>	
		To Sch. B-4 RZ-III	

PURPOSE OF ADJUSTMENT

To adjust Hillsboro storage inventory as originally disallowed in Docket No. 04-0476 and reaffirmed in Docket No. 07-0585 - 07-0590 (Cons.), Docket No. 09-0306 - 09-0311, and Docket No. 11-0282.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Workpaper Supporting Jurisdictional Allocation Summary
 As Of September 30, 2010
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocator (C)	Allocation			
				AmerenCILCO (D)	AmerenCIPS (E)	AmerenIP (F)	Total (G)
1		Natural Gas Storage and Processing Plant					
2		Underground Storage Plant					
3	117,350-358	Subtotal - Underground Storage Plant	Demand	<u>53,988</u>	<u>38,361</u>	<u>96,077</u>	<u>188,426</u>

Ameren Illinois Gas
Workpaper Supporting Jurisdictional Allocation Summary
 As Of September 30, 2010
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation Percentages			
			AmerenCILCO	AmerenCIPS	AmerenIP	Total
	(A)	(B)	(H)	(I)	(J)	(K)
1		Natural Gas Storage and Processing Plant				
2		Underground Storage Plant				
3	117,350-358	Subtotal - Underground Storage Plant	<u>28.65%</u>	<u>20.36%</u>	<u>50.99%</u>	<u>100.00%</u>

Ameren Illinois Gas
Workpaper Supporting Hillsboro Gas Disallowance
As of December 31, 2014
(\$000s)

<u>Line No.</u>	<u>Account Description (A)</u>	<u>Amount (B)</u>
1	Hillsboro Base Gas Disallowance from Docket No. 04-0476	\$ (10,368,000)
2	Hillsboro Base Gas Disallowance from Docket No. 07-0585 - 07-0590	(2,841,000)
3	Total	<u>\$ (13,209,000)</u>

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Disallowed Plant Additions
As of December 31, 2014
(\$000s)

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)	<u>Source</u> (C)
1	<u>2007 Case</u>		
2	Total Project Totals Disallowed	(9)	WPB-2.3a
3	Total Accumulated Depreciation	(6)	WPB-2.3b
4	Total Accumulated Deferred Income Tax	0	WPB-2.3b
5	Total Case Depreciation Expense	(0)	WPB-2.3b

PURPOSE OF ADJUSTMENT

To adjust plant for prior disallowed plant adjustments.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Disallowed Plant Additions
 As of December 31, 2014
 (\$000s)

Line No.	Description (A)	Amount (B)	Source (C)
1	<u>2007 Case</u>		
2	Total Project Totals Disallowed	(2)	Schedule B-2.3
3	Total Accumulated Depreciation	(1)	Schedule B-2.3
4	Total Accumulated Deferred Income Tax	0	Schedule B-2.3
5	Total Case Depreciation Expense	(0)	Schedule B-2.3

PURPOSE OF ADJUSTMENT

To adjust plant for prior disallowed plant adjustments.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Disallowed Plant Additions
 As of December 31, 2014
 (\$000s)

Line No.	Description (A)	Amount (B)	Source (C)
1	<u>2007 Case</u>		
2	Total Project Totals Disallowed	(3)	Schedule B-2.3
3	Total Accumulated Depreciation	(2)	Schedule B-2.3
4	Total Accumulated Deferred Income Tax	0	Schedule B-2.3
5	Total Case Depreciation Expense	(0)	Schedule B-2.3

PURPOSE OF ADJUSTMENT

To adjust plant for prior disallowed plant adjustments.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Disallowed Plant Additions
 As of December 31, 2014
 (\$000s)

Line No.	Description (A)	Amount (B)	Source (C)
1	<u>2007 Case</u>		
2	Total Project Totals Disallowed	(5)	Schedule B-2.3
3	Total Accumulated Depreciation	(3)	Schedule B-2.3
4	Total Accumulated Deferred Income Tax	0	Schedule B-2.3
5	Total Case Depreciation Expense	(0)	Schedule B-2.3

PURPOSE OF ADJUSTMENT

To adjust plant for prior disallowed plant adjustments.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Workpaper Supporting Gross Additions, Retirements, and Transfers
 As Of September 30, 2010
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation			
			AmerenCILCO	AmerenCIPS	AmerenIP	Total
	(A)	(B)	(C)	(D)	(E)	(F)
1		Distribution Plant				
2	374-388	Subtotal - Distribution Plant	399,449	280,214	672,324	1,351,987

Ameren Illinois Gas
Workpaper Supporting Gross Additions, Retirements, and Transfers
 As Of September 30, 2010
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		Distribution Plant				
2	374-388	Subtotal - Distribution Plant	29.55%	20.73%	49.73%	100.00%

Ameren Illinois Gas
Workpaper Supporting Accumulated Deferred Income Taxes
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation			
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	Total (F)
1		Total Plant in Service	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas
Workpaper Supporting Accumulated Deferred Income Taxes
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		Total Plant in Service	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas
Workpaper Supporting Disallowed Plant Additions Adjustment
As of December 31, 2014

Line No.	Company (A)	Case (B)	Project Number (C)	Amount Disallowed (D)	Source (E)
1	Ameren CILCO	2007 Case	14745	\$ -	Schedule 2.02 CILCO-G, Page 2
2	Ameren CILCO	2007 Case	15294	(3,163)	Schedule 2.02 CILCO-G, Page 2
3	Ameren CILCO	2007 Case	8123151	(2,836)	Schedule 2.02 CILCO-G, Page 2
4				<u>(5,999)</u>	
5	Ameren CIPS	2007 Case	11976	-	Schedule 2.02 CIPS-G, Page 2
6	Ameren CIPS	2007 Case	11977	-	Schedule 2.02 CIPS-G, Page 2
7	Ameren CIPS	2007 Case	11978	-	Schedule 2.02 CIPS-G, Page 2
8	Ameren CIPS	2007 Case	13336	(2,850)	Schedule 2.02 CIPS-G, Page 2
9	Ameren CIPS	2007 Case	13353	-	Schedule 2.02 CIPS-G, Page 2
10	Ameren CIPS	2007 Case	14418	-	Schedule 2.02 CIPS-G, Page 2
11	Ameren CIPS	2007 Case	16895	-	Schedule 2.02 CIPS-G, Page 2
12				<u>(2,850)</u>	
13	Ameren IP	2007 Case	17182	-	Schedule 2.02 IP-G, Page 2
14	Ameren IP	2007 Case	17214	(94)	Schedule 2.02 IP-G, Page 2
15	Ameren IP	2007 Case	17437	(52)	Schedule 2.02 IP-G, Page 2
16	Ameren IP	2007 Case	18157	(377)	Schedule 2.02 IP-G, Page 2
17	Ameren IP	2007 Case	19053	-	Schedule 2.02 IP-G, Page 2
18	Ameren IP	2007 Case	19290	-	Schedule 2.02 IP-G, Page 2
19	Ameren IP	2007 Case	45579	-	Retired Project
20				<u>(523)</u>	
21	AIC	2007 Case	Total	<u>\$ (9,372)</u>	

NOTE

Source: Column (E): Docket No. 09-0306-09-0311 (Cons.), ICC Staff Ex. 2.0

Ameren Illinois Gas
Workpaper Supporting Disallowed Plant Additions Adjustment
As of December 31, 2014

Line No.	Description (A)	Amount Disallowed (B)	Source (C)
1	<u>2007 Case Projects</u>		
2	<u>AmerenCILCO</u>		
3	2007 Case Project Totals Disallowed	\$ 5,999	Page 2, col. (d), line 4
4	Accumulated Depreciation %	66.47%	Schedule 2.02 CILCO-G, Page 3
5	2007 Case Accumulated Depreciation	3,987	Line 3 x line 4
6	Accumulated Deferred Income Tax %	1.18%	Schedule 2.02 CILCO-G, Page 3
7	2007 Case Accumulated Deferred Income Tax	71	Line 3 x line 6
8	Depreciation Expense %	1.18%	Schedule 2.02 CILCO-G, Page 3
9	2007 Case Depreciation Expense	71	Line 3 x line 8
10	<u>AmerenCIPS</u>		
11	2007 Case Project Totals Disallowed	2,850	Page 2, col. (d), line 12
12	Accumulated Depreciation %	49.11%	Schedule 2.02 CIPS-G, Page 3
13	2007 Case Accumulated Depreciation	1,400	Line 11 x line 12
14	Accumulated Deferred Income Tax %	10.13%	Schedule 2.02 CIPS-G, Page 3
15	2007 Case Accumulated Deferred Income Tax	289	Line 11 x line 14
16	Depreciation Expense %	2.09%	Schedule 2.02 CIPS-G, Page 3
17	2007 Case Depreciation Expense	60	Line 11 x line 16
18	<u>AmerenIP</u>		
19	2007 Case Project Totals Disallowed	523	Page 2, col. (d), line 20
20	Accumulated Depreciation %	48.60%	Schedule 2.02 IP-G, Page 3
21	2007 Case Accumulated Depreciation	254	Line 19 x line 20
22	Accumulated Deferred Income Tax %	1.02%	Schedule 2.02 IP-G, Page 3
23	2007 Case Accumulated Deferred Income Tax	5	Line 19 x line 22
24	Depreciation Expense %	2.77%	Schedule 2.02 IP-G, Page 3
25	2007 Case Depreciation Expense	15	Line 19 x line 24
26	<u>Ameren Illinois Company</u>		
27	2007 Case Accumulated Depreciation	5,642	Sum of Lines 5,13,21
28	2007 Case Accumulated Deferred Income Tax	365	Sum of Lines 7,15,23
29	2007 Case Depreciation Expense	145	Sum of Lines 9,17,25

NOTE

Source: Column (C): Docket No. 09-0306-09-0311 (Cons.), ICC Staff Ex. 2.0

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Previously Disallowed Incentive Compensation
 As of December 31, 2014
 (\$000s)

Line No.	Description (A)	Total (B)	Source (C)
1	Capitalized Costs Disallowed in Docket No. 11- 0282		
2	Total Gas Plant in Service	(1,296)	ICC Staff Ex. 3.0, Schedule 3.05
3	Total Accumulated Depreciation	(22)	ICC Staff Ex. 3.0, Schedule 3.05
4	Total Accumulated Deferred Income Tax	13	ICC Staff Ex. 3.0, Schedule 3.05

PURPOSE OF ADJUSTMENT

To reduce rate base for capitalized incentive compensation amounts that had been previously disallowed by the Commission.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Previously Disallowed Incentive Compensation
 As of December 31, 2014
 (\$000s)

Line No.	Description (A)	Total (B)	Source (C)
1	Capitalized Costs Disallowed in Docket No. 11- 0282		
2	Total Gas Plant in Service	(269)	Schedule B-2.4
3	Total Accumulated Depreciation	(4)	Schedule B-2.4
4	Total Accumulated Deferred Income Tax	3	Schedule B-2.4

PURPOSE OF ADJUSTMENT

To reduce rate base for capitalized incentive compensation amounts that had been previously disallowed by the Commission.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Previously Disallowed Incentive Compensation
 As of December 31, 2014
 (\$000s)

Line No.	Description (A)	Total (B)	Source (C)
1	Capitalized Costs Disallowed in Docket No. 11- 0282		
2	Total Gas Plant in Service	(383)	Schedule B-2.4
3	Total Accumulated Depreciation	(6)	Schedule B-2.4
4	Total Accumulated Deferred Income Tax	4	Schedule B-2.4

PURPOSE OF ADJUSTMENT

To reduce rate base for capitalized incentive compensation amounts that had been previously disallowed by the Commission.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Previously Disallowed Incentive Compensation
 As of December 31, 2014
 (\$000s)

Line No.	Description (A)	Total (B)	Source (C)
1	Capitalized Costs Disallowed in Docket No. 11- 0282		
2	Total Gas Plant in Service	(644)	Schedule B-2.4
3	Total Accumulated Depreciation	(11)	Schedule B-2.4
4	Total Accumulated Deferred Income Tax	7	Schedule B-2.4

PURPOSE OF ADJUSTMENT

To reduce rate base for capitalized incentive compensation amounts that had been previously disallowed by the Commission.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Workpaper Supporting Gross Additions, Retirements, and Transfers
 As Of September 30, 2010
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation			
			AmerenCILCO	AmerenCIPS	AmerenIP	Total
	(A)	(B)	(C)	(D)	(E)	(F)
1		Distribution Plant				
2	374-388	Subtotal - Distribution Plant	399,449	280,214	672,324	1,351,987

Ameren Illinois Gas
Workpaper Supporting Gross Additions, Retirements, and Transfers
 As Of September 30, 2010
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		Distribution Plant				
2	374-388	Subtotal - Distribution Plant	29.55%	20.73%	49.73%	100.00%

Ameren Illinois Gas
Workpaper Supporting Accumulated Deferred Income Taxes
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation			
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	Total (F)
1		Total Plant in Service	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas
Workpaper Supporting Accumulated Deferred Income Taxes
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		Total Plant in Service	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Adjustment to Remove Previously Disallowed PSUP
 As of December 31, 2014
 (\$000s)

Line No.	Description (A)	Total (B)	Source (C)
1	Capitalized Costs Disallowed in Docket No. 11- 0282		
2	Total Gas Plant in Service	(197)	Ameren Ex. 22.10, Schedule 2
3	Total Accumulated Depreciation	(3)	Ameren Ex. 22.10, Schedule 2
4	Total Accumulated Deferred Income Tax	6	Ameren Ex. 22.10, Schedule 2
5	Total Depreciation Expense	(3)	Ameren Ex. 22.10, Schedule 2

PURPOSE OF ADJUSTMENT

To reduce rate base for the removal of the capitalized costs of the Performance Share Unit Program previously disallowed.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Adjustment to Remove Previously Disallowed PSUP
 As of December 31, 2014
 (\$000s)

Line No.	Description (A)	Total (B)	Source (C)
1	Capitalized Costs Disallowed in Docket No. 11- 0282		
2	Total Gas Plant in Service	(41)	Schedule B-2.5
3	Total Accumulated Depreciation	(1)	Schedule B-2.5
4	Total Accumulated Deferred Income Tax	1	Schedule B-2.5
5	Total Depreciation Expense	(1)	Schedule B-2.5

PURPOSE OF ADJUSTMENT

To reduce rate base for the removal of the capitalized costs of the Performance Share Unit Program previously disallowed.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Adjustment to Remove Previously Disallowed PSUP
 As of December 31, 2014
 (\$000s)

Line No.	Description (A)	Total (B)	Source (C)
1	Capitalized Costs Disallowed in Docket No. 11- 0282		
2	Total Gas Plant in Service	(58)	Schedule B-2.5
3	Total Accumulated Depreciation	(1)	Schedule B-2.5
4	Total Accumulated Deferred Income Tax	2	Schedule B-2.5
5	Total Depreciation Expense	(1)	Schedule B-2.5

PURPOSE OF ADJUSTMENT

To reduce rate base for the removal of the capitalized costs of the Performance Share Unit Program previously disallowed.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Adjustment to Remove Previously Disallowed PSUP
 As of December 31, 2014
 (\$000s)

Line No.	Description (A)	Total (B)	Source (C)
1	Capitalized Costs Disallowed in Docket No. 11-0282		
2	Total Gas Plant in Service	(98)	Schedule B-2.5
3	Total Accumulated Depreciation	(2)	Schedule B-2.5
4	Total Accumulated Deferred Income Tax	3	Schedule B-2.5
5	Total Depreciation Expense	(2)	Schedule B-2.5

PURPOSE OF ADJUSTMENT

To reduce rate base for the removal of the capitalized costs of the Performance Share Unit Program previously disallowed.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Workpaper Supporting Gross Additions, Retirements, and Transfers
 As Of September 30, 2010
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation			
			AmerenCILCO	AmerenCIPS	AmerenIP	Total
	(A)	(B)	(C)	(D)	(E)	(F)
1		Distribution Plant				
2	374-388	Subtotal - Distribution Plant	399,449	280,214	672,324	1,351,987

Ameren Illinois Gas
Workpaper Supporting Gross Additions, Retirements, and Transfers
 As Of September 30, 2010
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		Distribution Plant				
2	374-388	Subtotal - Distribution Plant	29.55%	20.73%	49.73%	100.00%

Ameren Illinois Gas
Workpaper Supporting Accumulated Deferred Income Taxes
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation			
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	Total (F)
1		Total Plant in Service	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas
Workpaper Supporting Accumulated Deferred Income Taxes
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		Total Plant in Service	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas
Incentive Compensation Based Upon Earnings Adjustment
For the Twelve Months Ended December 31, 2014
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2014 Incentive Compensation Earnings Per Share Expense	\$ (444)		WPB-2.6a
2	2013 Incentive Compensation Earnings Per Share Capital		\$ (70)	WPB-2.6b
3	2014 Incentive Compensation Earnings Per Share Capital		(71)	WPB-2.6a
4	Adjustment to Gas Utility Plant		<u>\$ (141)</u>	Line 2 + Line 3
5	Adjustment to Accumulated Depreciation		<u>\$ (2)</u>	WPB-2.6e
6	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 16</u>	WPB-2.6e
7	Adjustment to Depreciation Expense		<u>\$ (2)</u>	WPB-2.6e

PURPOSE OF ADJUSTMENT

To remove incentive compensation based upon earnings.

Ameren Illinois Gas
Incentive Compensation Based Upon Earnings Adjustment
For the Twelve Months Ended December 31, 2014
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2014 Incentive Compensation Earnings Per Share Expense	\$ (105)		Schedule C-2.10 RZ-I
2	2013 Incentive Compensation Earnings Per Share Capital		\$ (15)	Schedule B-2.6
3	2014 Incentive Compensation Earnings Per Share Capital		(15)	Schedule B-2.6
4	Adjustment to Gas Utility Plant		<u>\$ (29)</u>	Line 2 + Line 3
5	Adjustment to Accumulated Depreciation		<u>\$ (0)</u>	Schedule B-2.6
6	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 3</u>	Schedule B-2.6
7	Adjustment to Depreciation Expense		<u>\$ (0)</u>	Schedule B-2.6

PURPOSE OF ADJUSTMENT

To remove incentive compensation based upon earnings.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Incentive Compensation Based Upon Earnings Adjustment
For the Twelve Months Ended December 31, 2014
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2014 Incentive Compensation Earnings Per Share Expense	\$ (114)		Schedule C-2.10 RZ-II
2	2013 Incentive Compensation Earnings Per Share Capital		\$ (21)	Schedule B-2.6
3	2014 Incentive Compensation Earnings Per Share Capital		(21)	Schedule B-2.6
4	Adjustment to Gas Utility Plant		<u>\$ (42)</u>	Line 2 + Line 3
5	Adjustment to Accumulated Depreciation		<u>\$ (1)</u>	Schedule B-2.6
6	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 4</u>	Schedule B-2.6
7	Adjustment to Depreciation Expense		<u>\$ (1)</u>	Schedule B-2.6

PURPOSE OF ADJUSTMENT

To remove incentive compensation based upon earnings.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Incentive Compensation Based Upon Earnings Adjustment
For the Twelve Months Ended December 31, 2014
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2014 Incentive Compensation Earnings Per Share Expense	\$ (225)		Schedule C-2.10 RZ-III
2	2013 Incentive Compensation Earnings Per Share Capital		\$ (35)	Schedule B-2.6
3	2014 Incentive Compensation Earnings Per Share Capital		(35)	Schedule B-2.6
4	Adjustment to Gas Utility Plant		<u>\$ (70)</u>	Line 2 + Line 3
5	Adjustment to Accumulated Depreciation		<u>\$ (1)</u>	Schedule B-2.6
6	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 8</u>	Schedule B-2.6
7	Adjustment to Depreciation Expense		<u>\$ (1)</u>	Schedule B-2.6

PURPOSE OF ADJUSTMENT

To remove incentive compensation based upon earnings.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Workpaper Supporting Gross Additions, Retirements, and Transfers
 As Of September 30, 2010
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation			
			AmerenCILCO	AmerenCIPS	AmerenIP	Total
	(A)	(B)	(C)	(D)	(E)	(F)
1		Distribution Plant				
2	374-388	Subtotal - Distribution Plant	399,449	280,214	672,324	1,351,987

Ameren Illinois Gas
Workpaper Supporting Gross Additions, Retirements, and Transfers
 As Of September 30, 2010
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		Distribution Plant				
2	374-388	Subtotal - Distribution Plant	29.55%	20.73%	49.73%	100.00%

Ameren Illinois Gas
Workpaper Supporting Accumulated Deferred Income Taxes
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation			
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	Total (F)
1		Total Plant in Service	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas
Workpaper Supporting Accumulated Deferred Income Taxes
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		Total Plant in Service	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas
Workpaper Supporting Incentive Compensation Based Upon Earnings Adjustment
For the Twelve Months Ended December 31, 2014
(\$000s)

Line No	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services allocated to AIC (C)	Ameren Illinois Total (D)	Reference (E)
1	2014 Incentive Compensation Earnings Per Share	\$ 599	\$ 2,897.57		WPB-2.6c
2	Ratio allocated to Ameren Illinois	<u>100.00%</u>	<u>31.27%</u>		WPB-2.6d
3	Allocation to Ameren Illinois	<u>599</u>	<u>906</u>	<u>1,505</u>	Line 1 x Line 2
4	Allocation to Gas	<u>34.231%</u>	<u>34.231%</u>		Total Company Direct Labor O&M without A&G (WPA-5c)
5	Gas Subtotal	<u>205</u>	<u>310</u>	<u>515</u>	Line 3 x Line 4
6	Portion Requested for Recovery	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	
7	Requested Recovery Amount	<u>-</u>	<u>-</u>	<u>-</u>	Line 5 x Line 6
8	Total Incentive Compensation Adjustment	(205)	(310)	(515)	Line 7 - Line 5
9	Expense Portion	<u>80.78%</u>	<u>89.72%</u>		WPB-2.6c
10	Incentive Compensation Adjustment - Expense	<u>\$ (166)</u>	<u>\$ (278)</u>	<u>\$ (444)</u>	Line 8 x Line 9
11	Capital Portion	<u>19.22%</u>	<u>10.28%</u>		100% - Line 9
12	Incentive Compensation Adjustment - Capital	<u>\$ (39)</u>	<u>\$ (32)</u>	<u>\$ (71)</u>	Line 8 x Line 11

Ameren Illinois Gas
Workpaper Supporting Incentive Compensation Based Upon Earnings Adjustment
For the Twelve Months Ended December 31, 2014
(\$000s)

Line No.	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services allocated to AIC (C)	Ameren Illinois Total (D)	Reference (E)
1	2013 Incentive Compensation Earnings Per Share	\$ 573	\$ 2,912		WPB-2.6c
2	Ratio allocated to Ameren Illinois	<u>100.00%</u>	<u>31.27%</u>		WPB-2.6d
3	Allocation to Ameren Illinois	<u>573</u>	<u>911</u>	<u>1,483</u>	Line 1 x Line 2
4	Allocation to Gas	<u>34.231%</u>	<u>34.231%</u>		Total Company Direct Labor O&M without A&G (WPA-5c)
5	Gas Subtotal	<u>196</u>	<u>312</u>	<u>508</u>	Line 3 x Line 4
6	Portion Requested for Recovery	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	
7	Requested Recovery Amount	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 5 x Line 6
8	Total Incentive Compensation Adjustment	\$ (196)	\$ (312)	\$ (508)	Line 7 - Line 5
9	Capital Portion	<u>19.44%</u>	<u>10.29%</u>		WPB-2.6c
10	EPS Incentive Compensation Adj - 2013 Capital	<u><u>\$ (38)</u></u>	<u><u>\$ (32)</u></u>	<u><u>\$ (70)</u></u>	Line 8 x Line 9

Ameren Illinois Gas
Workpaper Supporting Incentive Compensation Based Upon Earnings Adjustment
For the Twelve Months Ended December 31, 2014

2013 Projected

Line No.	Corporation (A)	Total (B)	Officers (90% EPS) (C)	Directors & Managers (D)	Directors & Managers (0% EPS) (E)	EPS Portion (F)
1	AMS	\$ 5,406,287	\$ 3,235,512	\$ 2,170,775	\$ -	\$ 2,911,961
2	AIC	1,785,002	636,183	1,148,819	-	572,565
		<u>Total</u>	<u>O&M</u>	<u>Capital</u>	<u>O&M %</u>	<u>Capital %</u>
3	ALT - AMS	9,979,341	8,952,127	1,027,214	89.71%	10.29%
4	ALT - IL REGULATED	9,642,281	7,767,859	1,874,422	80.56%	19.44%

2014 Projected

Line No.	Corporation (A)	Total (B)	Officers (90% EPS) (C)	Directors & Managers (D)	Directors & Managers (0% EPS) (E)	EPS Portion (F)
1	AMS	\$ 5,379,566	\$ 3,219,520	\$ 2,160,046	\$ -	\$ 2,897,568
2	AIC	1,866,293	665,155	1,201,138	-	598,640
		<u>Total</u>	<u>O&M</u>	<u>Capital</u>	<u>O&M %</u>	<u>Capital %</u>
3	ALT - AMS	9,929,545	8,908,869	1,020,676	89.72%	10.28%
4	ALT - IL REGULATED	10,048,912	8,117,817	1,931,095	80.78%	19.22%

Ameren Illinois Gas
Workpaper Supporting Incentive Compensation Based Upon Earnings Adjustment
For the Twelve Months Ended December 31, 2014
(\$000s)

2013 and 2014 - AMS allocated labor by Corp

Line No.	Corp. (A)	2013 (B)	2014 (C)
1	ADC	25,789	25,663
2	AER	344,418	342,753
3	AIC	9,979,341	9,929,545
4	AMC	2,631,608	2,618,882
5	ARG	767,633	763,887
6	GEN	1,870,591	1,861,449
7	GMC	1,597,006	1,589,234
8	ITC	4,349	4,328
9	UEC	14,693,003	14,620,157
10	Total	31,913,738	31,755,898

	Corp.	2013	2014
11	ADC	0.08%	0.08%
12	AER	1.08%	1.08%
13	AIC	31.27%	31.27%
14	AMC	8.25%	8.25%
15	ARG	2.41%	2.41%
16	GEN	5.86%	5.86%
17	GMC	5.00%	5.00%
18	ITC	0.01%	0.01%
19	UEC	46.04%	46.04%
20	Total	100.00%	100.00%
21	AIC Total	31.27%	31.27%

Ameren Illinois Gas
Workpaper Supporting Incentive Compensation Based Upon Earnings Adjustment
For the Twelve Months Ended December 31, 2014
(\$000s)

Line No.	Account Description (A)	Amount (B)	Book Depr Rate (C)	State Tax Depr Rate (D)	Fed Tax Depr Rate (E)	Book Depr (F)	State Tax Depr (G)	Fed Tax Depr (H)	State Tax Diff (I)	Fed Tax Diff (J)	State ADIT (K)	Federal ADIT (L)	State & Federal ADIT (M)
1	2013 Incentive Comp EPS	\$ (70)	1.40%	9.500%	54.750%	\$ (1)	\$ (7)	\$ (38)	\$ (6)	\$ (37)	\$ (1)	\$ (13)	\$ (13)
2	2014 Incentive Comp EPS	<u>(71)</u>	1.37%	9.500%	9.500%	<u>(1)</u>	(7)	\$ (7)	(6)	(6)	<u>(1)</u>	<u>(2)</u>	<u>(2)</u>
3	Total	<u>\$ (141)</u>				<u>\$ (2)</u>					<u>\$ (1)</u>	<u>\$ (15)</u>	<u>\$ (16)</u>

NOTES

- [1] State Income Tax Rate 9.50%
[2] Federal Income Tax Rate 35.00%
[3] Federal Income Tax Rate for 2013 incorporates bonus depreciation at 50%

Ameren Illinois Gas
Performance Share Unit Program Adjustment
For Test Year Ended December 31, 2014
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2014 Performance Share Unit Program Expense	\$ (1,483)		WPB-2.7a
2	2013 Performance Share Unit Program Capital		(244)	WPB-2.7b
3	2014 Performance Share Unit Program Capital		(227)	WPB-2.7a
4	Adjustment to Gas Utility Plant		<u>(471)</u>	Line 2 + Line 3
5	Adjustment to Accumulated Depreciation		<u>\$ (7)</u>	WPB-2.7e
6	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 54</u>	WPB-2.7e
7	Adjustment to Depreciation Expense		<u>\$ (7)</u>	WPB-2.7e

PURPOSE OF ADJUSTMENT

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

Ameren Illinois Gas
Performance Share Unit Program Adjustment
For Test Year Ended December 31, 2014
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2014 Performance Share Unit Program Expense	\$ (351)		Schedule C-2.11 RZ-I
2	2013 Performance Share Unit Program Capital		(51)	Schedule B-2.7
3	2014 Performance Share Unit Program Capital		(47)	Schedule B-2.7
4	Adjustment to Gas Utility Plant		<u>(98)</u>	Line 2 + Line 3
5	Adjustment to Accumulated Depreciation		<u>\$ (1)</u>	Schedule B-2.7
6	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 11</u>	Schedule B-2.7
7	Adjustment to Depreciation Expense		<u>\$ (1)</u>	Schedule B-2.7

PURPOSE OF ADJUSTMENT

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

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Performance Share Unit Program Adjustment
For Test Year Ended December 31, 2014
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2014 Performance Share Unit Program Expense	\$ (381)		Schedule C-2.11 RZ-II
2	2013 Performance Share Unit Program Capital		(72)	Schedule B-2.7
3	2014 Performance Share Unit Program Capital		(67)	Schedule B-2.7
4	Adjustment to Gas Utility Plant		<u>(139)</u>	Line 2 + Line 3
5	Adjustment to Accumulated Depreciation		<u>\$ (2)</u>	Schedule B-2.7
6	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 15</u>	Schedule B-2.7
7	Adjustment to Depreciation Expense		<u>\$ (2)</u>	Schedule B-2.7

PURPOSE OF ADJUSTMENT

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

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Performance Share Unit Program Adjustment
For Test Year Ended December 31, 2014
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2014 Performance Share Unit Program Expense	\$ (751)		Schedule C-2.11 RZ-III
2	2013 Performance Share Unit Program Capital		(121)	Schedule B-2.7
3	2014 Performance Share Unit Program Capital		(113)	Schedule B-2.7
4	Adjustment to Gas Utility Plant		<u>(234)</u>	Line 2 + Line 3
5	Adjustment to Accumulated Depreciation		<u>\$ (3)</u>	Schedule B-2.7
6	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 28</u>	Schedule B-2.7
7	Adjustment to Depreciation Expense		<u>\$ (3)</u>	Schedule B-2.7

PURPOSE OF ADJUSTMENT

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

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Workpaper Supporting Gross Additions, Retirements, and Transfers
 As Of September 30, 2010
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation			
			AmerenCILCO	AmerenCIPS	AmerenIP	Total
	(A)	(B)	(C)	(D)	(E)	(F)
1		Distribution Plant				
2	374-388	Subtotal - Distribution Plant	399,449	280,214	672,324	1,351,987

Ameren Illinois Gas
Workpaper Supporting Gross Additions, Retirements, and Transfers
 As Of September 30, 2010
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		Distribution Plant				
2	374-388	Subtotal - Distribution Plant	29.55%	20.73%	49.73%	100.00%

Ameren Illinois Gas
Workpaper Supporting Accumulated Deferred Income Taxes
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation			
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	Total (F)
1		Total Plant in Service	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas
Workpaper Supporting Accumulated Deferred Income Taxes
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		Total Plant in Service	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas
Workpaper Supporting PSUP Adjustment
For Test Year Ended December 31, 2014
(\$000s)

Line No.	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services allocated to AIC (C)	Ameren Illinois Total (D)	Reference (E)
1	2014 PSUP Costs	\$ 1,676	\$ 10,620		WPB-2.7c
2	Ratio allocated to Ameren Illinois	100.00%	31.27%		WPB-2.7d
3	Allocation to Ameren Illinois	1,676	3,321	4,997	Line 1 x Line 2
4	Allocation to Gas	34.231%	34.231%		Total Company Direct Labor O&M without A&G (WPA-5c)
5	Gas Subtotal	574	1,137	1,711	Line 4 x Line 5
6	Portion Requested for Recovery	0.00%	0.00%	0.00%	
7	Requested Recovery Amount	-	-	-	Line 6 x Line 7
8	Total PSUP Adjustment	(574)	(1,137)	(1,711)	Line 7 - Line 5
9	Expense Portion	80.78%	89.72%		WPB-2.7c
10	PSUP Adjustment - Expense	\$ (464)	\$ (1,020)	\$ (1,483)	Line 8 x Line 9
11	Capital Portion	19.22%	10.28%		100% - Line 9
12	PSUP Adjustment - Capital	\$ (110)	\$ (117)	\$ (227)	Line 8 x Line 11

Ameren Illinois Gas
Workpaper Supporting PSUP Adjustment
For Test Year Ended December 31, 2014
(\$000s)

Line No.	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services allocated to AIC (C)	Ameren Illinois Total (D)	Reference (E)
1	2013 PSUP Costs	\$ 1,791	\$ 11,343		WPB-2.7c
2	Ratio allocated to Ameren Illinois	100.00%	31.27%		WPB-2.7d
3	Allocation to Ameren Illinois	1,791	3,547	5,338	Line 1 x Line 2
4	Allocation to Gas	34.231%	34.231%		Total Company Direct Labor O&M without A&G (WPA-5c)
5	Gas Subtotal	613	1,214	1,827	Line 3 x Line 4
6	Portion Requested for Recovery	0.00%	0.00%	0.00%	
7	Requested Recovery Amount	\$ -	\$ -	\$ -	Line 5 x Line 6
8	Total PSUP Adjustment	\$ (613)	\$ (1,214)	\$ (1,827)	Line 7 - Line 5
9	Capital Portion	19.44%	10.29%		WPB-2.7c
10	PSUP Adjustment - 2012 Capital	\$ (119)	\$ (125)	\$ (244)	Line 8 x Line 9

Ameren Illinois Gas
Workpaper Supporting PSUP Adjustment
 For Test Year Ended December 31, 2014

2013 and 2014 Projected

Line No.	Corporation (A)	2013 Total (B)	2014 Total (C)	(D)	(E)
1	ALT - AMS	\$ 11,343,278	\$ 10,620,477		
2	ALT - IL REGULATED	1,790,559	1,676,463		
		<u>2013 O&M %</u>	<u>2013 Capital %</u>	<u>2014 O&M %</u>	<u>2014 Capital %</u>
3	ALT - AMS	89.71%	10.29%	89.72%	10.28%
4	ALT - IL REGULATED	80.56%	19.44%	80.78%	19.22%

Ameren Illinois Gas
Workpaper Supporting PSUP Adjustment
For Test Year Ended December 31, 2014
(\$000s)

2013 and 2014 - AMS allocated labor by Corp

Line No.	Corp. (A)	2013 (B)	2014 (C)
1	ADC	\$ 25,789	\$ 25,663
2	AER	344,418	342,753
3	AIC	9,979,341	9,929,545
4	AMC	2,631,608	2,618,882
5	ARG	767,633	763,887
6	GEN	1,870,591	1,861,449
7	GMC	1,597,006	1,589,234
8	ITC	4,349	4,328
9	UEC	14,693,003	14,620,157
10	Total	\$ 31,913,738	\$ 31,755,898
11	Corp.	2013	2014
12	ADC	0.08%	0.08%
13	AER	1.08%	1.08%
14	AIC	31.27%	31.27%
15	AMC	8.25%	8.25%
16	ARG	2.41%	2.41%
17	GEN	5.86%	5.86%
18	GMC	5.00%	5.00%
19	ITC	0.01%	0.01%
20	UEC	46.04%	46.04%
21	Total	100.00%	100.00%
22	AIC Total	31.27%	31.27%

Ameren Illinois Gas
Workpaper Supporting PSUP Adjustment
For the Twelve Months Ended December 31, 2014
(\$000s)

Line No.	Account Description (A)	Amount (B)	Book Depr Rate (C)	State Tax Depr Rate (D)	Fed Tax Depr Rate (E)	Book Depr (F)	State Tax Depr (G)	Fed Tax Depr (H)	State Tax Diff (I)	Fed Tax Diff (J)	State ADIT (K)	Federal ADIT (L)	State & Federal ADIT (M)
1	2013 PSUP	\$ (244)	1.40%	9.500%	54.750%	\$ (3)	\$ (23)	\$ (134)	\$ (20)	\$ (130)	\$ (2)	\$ (45)	\$ (47)
2	2014 PSUP	<u>(227)</u>	1.37%	9.500%	9.500%	<u>(3)</u>	(22)	(22)	(18)	(18)	<u>(2)</u>	<u>(6)</u>	<u>(8)</u>
3	Total	<u>\$ (471)</u>				<u>\$ (7)</u>					<u>\$ (4)</u>	<u>\$ (51)</u>	<u>\$ (54)</u>

NOTES

- [1] State Income Tax Rate 9.50%
- [2] Federal Income Tax Rate 35.00%
- [3] Federal Income Tax Rate for 2013 incorporates bonus depreciation at 50%

Ameren Illinois Gas
AFUDC From FERC Enforcement Adjustment
As of December 31, 2014
(\$000s)

Line No.	Discription (A)	Amount (B)
1	Plant for AFUDC related to Gas Distribution	(18)
2	Plant for AFUDC related to Electric Intangibles	(4)
3	Plant for AFUDC related to Electric General Plant	(10)
4	ASP allocation	18.04%
5	Total Electric Intangibles allocated to Gas	(1)
6	Total Electric General Plant allocated to Gas	(2)
7	Total Adjustment to Gas Plant	<u>(20)</u>
8	Accumulated Reserve for AFUDC related to Gas	(1)
9	Accumulated Reserve for AFUDC related to Electric Intangibles	1
10	Accumulated Reserve for AFUDC related to Electric General Plant	2
11	ASP allocation	18.04%
12	Total Electric Intangibles allocated to Gas	0
13	Total Electric General Plant allocated to Gas	0
14	Total Adjustment to Gas Accumulated Reserve	<u>(0)</u>

PURPOSE OF ADJUSTMENT

To adjust for change in AFUDC due to FERC ruling

Ameren Illinois Gas
AFUDC From FERC Enforcement Adjustment
As of December 31, 2014
(\$000s)

Line No.	Discription (A)	Amount (B)
1	Plant for AFUDC related to Gas Distribution	(4)
2	Plant for AFUDC related to Electric Intangibles	(1)
3	Plant for AFUDC related to Electric General Plant	(3)
4	ASP allocation	18.04%
5	Total Electric Intangibles allocated to Gas	(0)
6	Total Electric General Plant allocated to Gas	(1)
7	Total Adjustment to Gas Plant	(4)
8	Accumulated Reserve for AFUDC related to Gas	(0)
9	Accumulated Reserve for AFUDC related to Electric Intangibles	0
10	Accumulated Reserve for AFUDC related to Electric General Plant	1
11	ASP allocation	18.04%
12	Total Electric Intangibles allocated to Gas	0
13	Total Electric General Plant allocated to Gas	0
14	Total Adjustment to Gas Accumulated Reserve	(0)

PURPOSE OF ADJUSTMENT

To adjust for change in AFUDC due to FERC ruling

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
AFUDC From FERC Enforcement Adjustment
As of December 31, 2014
(\$000s)

Line No.	Discription (A)	Amount (B)
1	Plant for AFUDC related to Gas Distribution	(5)
2	Plant for AFUDC related to Electric Intangibles	(1)
3	Plant for AFUDC related to Electric General Plant	(3)
4	ASP allocation	18.04%
5	Total Electric Intangibles allocated to Gas	(0)
6	Total Electric General Plant allocated to Gas	(1)
7	Total Adjustment to Gas Plant	<u>(6)</u>
8	Accumulated Reserve for AFUDC related to Gas	(0)
9	Accumulated Reserve for AFUDC related to Electric Intangibles	0
10	Accumulated Reserve for AFUDC related to Electric General Plant	1
11	ASP allocation	18.04%
12	Total Electric Intangibles allocated to Gas	0
13	Total Electric General Plant allocated to Gas	0
14	Total Adjustment to Gas Accumulated Reserve	<u>(0)</u>

PURPOSE OF ADJUSTMENT

To adjust for change in AFUDC due to FERC ruling

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
AFUDC From FERC Enforcement Adjustment
 As of December 31, 2014
 (\$000s)

Line No.	Discription (A)	Amount (B)
1	Plant for AFUDC related to Gas Distribution	(9)
2	Plant for AFUDC related to Electric Intangibles	(2)
3	Plant for AFUDC related to Electric General Plant	(4)
4	ASP allocation	18.04%
5	Total Electric Intangibles allocated to Gas	(0)
6	Total Electric General Plant allocated to Gas	(1)
7	Total Adjustment to Gas Plant	<u>(10)</u>
8	Accumulated Reserve for AFUDC related to Gas	(0)
9	Accumulated Reserve for AFUDC related to Electric Intangibles	0
10	Accumulated Reserve for AFUDC related to Electric General Plant	1
11	ASP allocation	18.04%
12	Total Electric Intangibles allocated to Gas	0
13	Total Electric General Plant allocated to Gas	0
14	Total Adjustment to Gas Accumulated Reserve	<u>(0)</u>

PURPOSE OF ADJUSTMENT

To adjust for change in AFUDC due to FERC ruling

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Workpaper Supporting Gross Additions, Retirements, and Transfers
As Of September 30, 2010
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocator (C)	Allocation			Total (G)
				AmerenCILCO (D)	AmerenCIPS (E)	AmerenIP (F)	
1		Gas Intangible Plant					
2	301-303	Subtotal - Gas Intangible Plant	Customers	213,342	181,916	417,316	812,574
3		Distribution Plant					
4	374-388	Subtotal - Distribution Plant		399,449	280,214	672,324	1,351,987
5		Gas General Plant					
6	389-399	Subtotal - Gas General Plant		16,748	16,925	24,805	58,478

Ameren Illinois Gas
Workpaper Supporting Gross Additions, Retirements, and Transfers
 As Of September 30, 2010
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (H)	AmerenCIPS (I)	AmerenIP (J)	Total (K)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	26.26%	22.39%	51.36%	100.00%
3		Distribution Plant				
4	374-388	Subtotal - Distribution Plant	29.55%	20.73%	49.73%	100.00%
5		Gas General Plant				
6	389-399	Subtotal - Gas General Plant	28.64%	28.94%	42.42%	100.00%

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Depreciation Reserve Adjustment
As of December 31, 2014
(\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Total Prior Plant Additions Disallowed Adjustment (C)	Previously Disallowed Incentive Compensation Adjustment (D)	Previously Disallowed PSUP Adjustment (E)	Incentive Compensation Based Upon Earnings Adjustment (F)	PSUP Incentive Compensation Adjustment (G)	AFUDC From FERC Enforcement Adjustment (H)	Write-Offs (I)	Total (J)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	108	Production Reserve	-	-	-	-	-	-	(248)	(248)
2	108	Distribution Reserve	(6)	(22)	(3)	(2)	(7)	(1)	-	(40)
3	108	General Reserve	-	-	-	-	-	0	235	235
4	108	Intangible Reserve	-	-	-	-	-	0	-	0
5	108	Total	<u>(6)</u>	<u>(22)</u>	<u>(3)</u>	<u>(2)</u>	<u>(7)</u>	<u>(0)</u>	<u>(13)</u>	<u>(52)</u>
			To Sch. B-4	To Sch. B-4	To Sch. B-4	To Sch. B-4	To Sch. B-4			

PURPOSE OF ADJUSTMENT

To adjust depreciation reserve for prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation based upon earnings, PSUP incentive compensation, AFUDC, and write-offs.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Depreciation Reserve Adjustment
As of December 31, 2014
(\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Total Prior Plant Additions Disallowed Adjustment	Previously Disallowed Incentive Compensation Adjustment	Previously Disallowed PSUP Adjustment	Incentive Compensation Based Upon Earnings Adjustment	PSUP Incentive Compensation Adjustment	AFUDC From FERC Enforcement Adjustment	Write-Offs	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	108	Production Reserve	-	-	-	-	-	-	(248)	(248)
2	108	Distribution Reserve	(1)	(4)	(1)	(0)	(1)	(0)	-	(8)
3	108	General Reserve	-	-	-	-	-	0	68	68
4	108	Intangible Reserve	-	-	-	-	-	0	-	0
5	108	Total	<u>(1)</u>	<u>(4)</u>	<u>(1)</u>	<u>(0)</u>	<u>(1)</u>	<u>(0)</u>	<u>(180)</u>	<u>(188)</u>
			To Sch. B-4 RZ-I	To Sch. B-4 RZ-I	To Sch. B-4 RZ-I	To Sch. B-4 RZ-I	To Sch. B-4 RZ-I	To Sch. B-4 RZ-I	To Sch. B-4 RZ-I	

PURPOSE OF ADJUSTMENT

To adjust depreciation reserve for prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation based upon earnings, PSUP incentive compensation, AFUDC, and write-offs.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper. Production write-offs were entirely related to CIPS.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Depreciation Reserve Adjustment
As of December 31, 2014
(\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Total Prior Plant Additions Disallowed Adjustment	Previously Disallowed Incentive Compensation Adjustment	Previously Disallowed PSUP Adjustment	Incentive Compensation Based Upon Earnings Adjustment	PSUP Incentive Compensation Adjustment	AFUDC From FERC Enforcement Adjustment	Write-Offs	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	108	Production Reserve	-	-	-	-	-	-	-	-
2	108	Distribution Reserve	(2)	(6)	(1)	(1)	(2)	(0)	-	(11)
3	108	General Reserve	-	-	-	-	-	0	67	67
4	108	Intangible Reserve	-	-	-	-	-	0		0
5	108	Total	<u>(2)</u>	<u>(6)</u>	<u>(1)</u>	<u>(1)</u>	<u>(2)</u>	<u>(0)</u>	<u>67</u>	<u>56</u>
			To Sch. B-4 RZ- 	To Sch. B-4 RZ- 	To Sch. B-4 RZ- 	To Sch. B-4 RZ- 	To Sch. B-4 RZ- 	To Sch. B-4 RZ- 	To Sch. B-4 RZ- 	To Sch. B-4 RZ-

PURPOSE OF ADJUSTMENT

To adjust depreciation reserve for prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation based upon earnings, PSUP incentive compensation, AFUDC, and write-offs.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper. Production write-offs were entirely related to CIPS.

Ameren Illinois Gas
Detailed Adjustment to Rate Base: Depreciation Reserve Adjustment
 As of December 31, 2014
 (\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	Total Prior Plant Additions Disallowed Adjustment	Previously Disallowed Incentive Compensation Adjustment	Previously Disallowed PSUP Adjustment	Incentive Compensation Based Upon Earnings Adjustment	PSUP Incentive Compensation Adjustment	AFUDC From FERC Enforcement Adjustment	Write-Offs	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	108	Production Reserve	-	-	-	-	-	-	-	-
2	108	Distribution Reserve	(3)	(11)	(2)	(1)	(3)	(0)	-	(20)
3	108	General Reserve	-	-	-	-	-	0	100	100
4	108	Intangible Reserve	-	-	-	-	-	0	-	0
5	108	Total	<u>(3)</u>	<u>(11)</u>	<u>(2)</u>	<u>(1)</u>	<u>(3)</u>	<u>(0)</u>	<u>100</u>	<u>80</u>
			To Sch. B-4 RZ-III	To Sch. B-4 RZ-III	To Sch. B-4 RZ-III	To Sch. B-4 RZ-III	To Sch. B-4 RZ-III	To Sch. B-4 RZ-III	To Sch. B-4 RZ-III	

PURPOSE OF ADJUSTMENT

To adjust depreciation reserve for prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation based upon earnings, PSUP incentive compensation, AFUDC, and write-offs.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper. Production write-offs were entirely related to CIPS.

Ameren Illinois Gas
Workpaper Supporting Depreciation Reserve Adjustment
 For the Twelve Months Ended December 31, 2009

Line No.	Account Description (A)	Allocation			Total (E)
		AmerenCILCO (B)	AmerenCIPS (C)	AmerenIP (D)	
	Gas General Plant				
1	Subtotal - Gas General Plant	16,748	16,925	24,805	58,478

Ameren Illinois Gas
Workpaper Supporting Depreciation Reserve Adjustment
 For the Twelve Months Ended December 31, 2009

Line No.	Account Description (A)	Allocation Percentages			Total (I)
		AmerenCILCO (F)	AmerenCIPS (G)	AmerenIP (H)	
	Gas General Plant				
1	Subtotal - Gas General Plant	28.64%	28.94%	42.42%	100.00%

Ameren Illinois Gas
Workpaper Supporting Depreciation Reserve Adjustment
As of December 31, 2014
(\$000s)

Line No.	Title of Plant Function or Ratebase Item (A)	Amount (B)	Reference (C)
1	<u>Total Prior Plant Additions Disallowed Adjustment</u>		
2	Distribution Reserve	(6)	Schedule B - 2.3
3	General Reserve	-	
4	Intangible Reserve	-	
5	Total Adjustment	<u>(6)</u>	
6	<u>Previously Disallowed Incentive Compensation Adjustment</u>		
7	Distribution Reserve	(22)	Schedule B - 2.4
8	General Reserve	-	
9	Intangible Reserve	-	
10	Total Adjustment	<u>(22)</u>	
11	<u>Previously Disallowed PSUP Adjustment</u>		
12	Distribution Reserve	(3)	Schedule B - 2.5
13	General Reserve	-	
14	Intangible Reserve	-	
15	Total Adjustment	<u>(3)</u>	
16	<u>Incentive Compensation Based Upon Earnings Adjustment</u>		
17	Distribution Reserve	\$ (2)	Schedule B - 2.6
18	General Reserve	-	
19	Intangible Reserve	-	
20	Total Adjustment	<u>\$ (2)</u>	
21	<u>PSUP Incentive Compensation Adjustment</u>		
22	Distribution Reserve	\$ (7)	Schedule B - 2.7
23	General Reserve	-	
24	Intangible Reserve	-	
25	Total Adjustment	<u>\$ (7)</u>	

Ameren Illinois Gas
Workpaper Supporting Depreciation Reserve Adjustment
As of December 31, 2014
(\$000s)

Line No.	Title of Plant Function or Ratebase Item (A)	Amount (B)	Reference (C)
26	<u>AFUDC From FERC Enforcement Adjustment</u>		
27	Distribution Reserve	\$ (1)	Schedule B - 2.8
28	General Reserve	0	Schedule B - 2.8
29	Intangible Reserve	0	Schedule B - 2.8
30	Total Adjustment	<u>\$ (0)</u>	
31	<u>Adjustment to Write-Off Various Reserve Balances</u>		
32	Production Reserve	\$ (248)	
33	Distribution Reserve	-	
34	General Reserve	235	
35	Intangible Reserve	-	
36	Total Adjustment	<u>\$ (13)</u>	

Ameren Illinois Gas
Detailed Adjustments to Rate Base: ADIT
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Total Prior Plant Additions Disallowed Adjustment (C)	Previously Disallowed Incentive Compensation Adjustment (D)	Previously Disallowed PSUP Adjustment (E)	Incentive Compensation Based Upon Earnings Adjustment (F)	PSUP Incentive Compensation Adjustment (G)	Bonus Depreciation Adjustment (H)	Total (I)
1	282	Accumulated Deferred Income Taxes	0	13	6	16	54	(11,844)	(11,754)
2		Total	<u>0</u>	<u>13</u>	<u>6</u>	<u>16</u>	<u>54</u>	<u>(11,844)</u>	<u>(11,754)</u>

PURPOSE OF ADJUSTMENT

To adjust ADIT for prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation based upon earnings, PSUP incentive compensation, and bonus depreciation.

Ameren Illinois Gas
Detailed Adjustments to Rate Base: ADIT
 As of December 31, 2014
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Total Prior Plant Additions Disallowed Adjustment (C)	Previously Disallowed Incentive Compensation Adjustment (D)	Previously Disallowed PSUP Adjustment (E)	Incentive Compensation Based Upon Earnings Adjustment (F)	PSUP Incentive Compensation Adjustment (G)	Bonus Depreciation Adjustment (H)	Total (I)
1	190, 282	Accumulated Deferred Income Taxes	0	3	1	3	11	(2,411)	(2,392)
2		Total	<u>0</u>	<u>3</u>	<u>1</u>	<u>3</u>	<u>11</u>	<u>(2,411)</u>	<u>(2,392)</u>

PURPOSE OF ADJUSTMENT

To adjust ADIT for prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation based upon earnings, PSUP incentive compensation, and bonus depreciation.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Detailed Adjustments to Rate Base: ADIT
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Total Prior Plant Additions Disallowed Adjustment (C)	Previously Disallowed Incentive Compensation Adjustment (D)	Previously Disallowed PSUP Adjustment (E)	Incentive Compensation Based Upon Earnings Adjustment (F)	PSUP Incentive Compensation Adjustment (G)	Bonus Depreciation Adjustment (H)	Total (I)
1	190, 282	Accumulated Deferred Income Taxes	0	4	2	4	15	(3,317)	(3,291)
2		Total	<u>0</u>	<u>4</u>	<u>2</u>	<u>4</u>	<u>15</u>	<u>(3,317)</u>	<u>(3,291)</u>

PURPOSE OF ADJUSTMENT

To adjust ADIT for prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation based upon earnings, PSUP incentive compensation, and bonus depreciation.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Detailed Adjustments to Rate Base: ADIT
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Total Prior Plant Additions Disallowed Adjustment (C)	Previously Disallowed Incentive Compensation Adjustment (D)	Previously Disallowed PSUP Adjustment (E)	Incentive Compensation Based Upon Earnings Adjustment (F)	PSUP Incentive Compensation Adjustment (G)	Bonus Depreciation Adjustment (H)	Total (I)
1	190, 282	Accumulated Deferred Income Taxes	0	7	3	8	28	(6,117)	(6,071)
2		Total	<u>0</u>	<u>7</u>	<u>3</u>	<u>8</u>	<u>28</u>	<u>(6,117)</u>	<u>(6,071)</u>

PURPOSE OF ADJUSTMENT

To adjust ADIT for prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation based upon earnings, PSUP incentive compensation, and bonus depreciation.

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Workpaper Supporting Accumulated Deferred Income Taxes
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation			
			AmerenCILCO	AmerenCIPS	AmerenIP	Total
	(A)	(B)	(C)	(D)	(E)	(F)
1		Total Plant in Service	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas
Workpaper Supporting Accumulated Deferred Income Taxes
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		Total Plant in Service	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas
Workpaper Supporting Detailed Adjustments to Rate Base: ADIT
As of December 31, 2014

<u>Line No.</u>	<u>Account No.</u> (A)	<u>Title of Plant Function or Ratebase Item</u> (B)	<u>Amount</u> (C)	<u>Reference</u> (D)
		Total Prior Plant Additions Disallowed Adjustment		
1				
2	282	Accumulated Deferred Income Taxes	365	Schedule B - 2.3
3		Total Adjustment	365	
		Previously Disallowed Incentive Compensation Adjustment		
4				
5	282	Accumulated Deferred Income Taxes	13,000	Schedule B - 2.4
6		Total Adjustment	13,000	
		Previously Disallowed PSUP Adjustment		
7				
8	282	Accumulated Deferred Income Taxes	6,474	Schedule B - 2.5
9		Total Adjustment	6,474	
		Incentive Compensation Based Upon Earnings ADIT Adjustment		
10				
11	282	Accumulated Deferred Income Taxes	15,840	Schedule B - 2.6
12		Total Adjustment	15,840	
		PSUP Incentive Compensation Adjustment		
13				
14	282	Accumulated Deferred Income Taxes	54,404	Schedule B - 2.7
15		Total Adjustment	54,404	
		Bonus Depreciation Adjustment		
16				
17	282	Accumulated Deferred Income Taxes	(11,844,343)	WPB-2.10b
18		Total Adjustment	(11,844,343)	
		Total Accumulated Deferred Income Taxes Adjustment		
19			\$ (11,754,260)	

Ameren Illinois Gas
Workpaper Supporting Detailed Adjustments to Rate Base: Bonus Depreciation Adjustment
As of December 31, 2014

Line No.	Description (A)	2013 Bonus in Forecast (B)	2013 Bonus Adjustment to Forecast (C)	Total Bonus to be in Forecast (D) = (B) + (C)	3.75%-Yr 1 - 20 yr prop. MACRS lost in 2013 (E)	2013 Difference (F) = (C) + (E)	7.219% - year 2 MACRS lost in 2014 (G)	2014 Difference (H) = (F) + (G)
1	AIC Electric	13,999,218	153,809,293	167,808,511	(5,767,848)	148,041,444	(11,103,493)	136,937,952
2	AIC Gas	<u>3,324,782</u>	<u>36,529,358</u>	<u>39,854,140</u>	<u>(1,369,851)</u>	<u>35,159,507</u>	<u>(2,637,054)</u>	<u>32,522,453</u>
3	Total Deduction	17,324,000	190,338,651	207,662,651	(7,137,699)	183,200,952	(13,740,547)	169,460,404
Federal Deferred Tax Change (Federal Income Tax Rate = 35%)								
		2013	2014	2013-2014				
		Difference	Difference	Average				
4	AIC Electric	<u>(51,814,506)</u>	<u>(47,928,283)</u>	<u>(49,871,394)</u>				
5	AIC Gas	<u>(12,305,827)</u>	<u>(11,382,858)</u>	<u>(11,844,343)</u>				
6	Total	(64,120,333)	(59,311,142)	(61,715,737)				
Allocation								
7	Electric	214,983,288	80.81%					
8	Gas	<u>51,058,043</u>	19.19%					
9	Total	266,041,331						

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

Line No.	Account No. (A)	Description (B)	2014 (C)	Reference (D)
1	154, 163	December 2014 General Materials and Supplies Balances	\$ 54,528	WPB - 8.1a
2		Jurisdictional Allocation Factor	17.88%	WPB - 8.1c
3		December 2014 Jurisdictional General Materials and Supplies Balances	<u>\$ 9,751</u>	Line 1 x Line 2
4		December 2014 Jurisdictional Gas Stored Underground	106,976	WPB - 8.1a
5		December 2014 Jurisdictional Materials and Supplies Balances	<u>\$ 116,727</u>	Line 4 + Line 3
6		Jurisdictional Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable	<u>82,967</u>	WPB - 2.11
7		Ratemaking Adjustment	<u><u>\$ (33,760)</u></u>	Line 6 - Line 5

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

Line No.	Account No. (A)	Description (B)	2014 (C)	Reference (D)
1	154, 163	December 2014 General Materials and Supplies Balances	\$ 13,772	WPB - 8.1a
2		Jurisdictional Allocation Factor	17.88%	WPB - 8.1b
3		December 2014 Jurisdictional General Materials and Supplies Balances	\$ 2,463	Line 1 x Line 2
4		December 2014 Jurisdictional Gas Stored Underground	20,802	WPB - 8.1a
5		December 2014 Jurisdictional Materials and Supplies Balances	\$ 23,265	Line 4 + Line 3
6		Jurisdictional Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable	16,620	Schedule B-8.1 RZ-I
7		Ratemaking Adjustment	\$ (6,646)	Line 6 - Line 5

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

Line No.	Account No. (A)	Description (B)	2014 (C)	Reference (D)
1	154, 163	December 2012 General Materials and Supplies Balances	\$ 15,290	WPB - 8.1a
2		Jurisdictional Allocation Factor	17.88%	WPB - 8.1b
3		December 2014 Jurisdictional General Materials and Supplies Balances	<u>\$ 2,734</u>	Line 1 x Line 2
4		December 2014 Jurisdictional Gas Stored Underground	32,861	WPB - 8.1a
5		December 2014 Jurisdictional Materials and Supplies Balances	<u>\$ 35,595</u>	Line 4 + Line 3
6		Jurisdictional Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable	<u>25,262</u>	Schedule B-8.1 RZ-II
7		Ratemaking Adjustment	<u><u>\$ (10,333)</u></u>	Line 6 - Line 5

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

Line No.	Account No. (A)	Description (B)	2014 (C)	Reference (D)
1	154, 163	December 2014 General Materials and Supplies Balances	\$ 25,466	WPB - 8.1a
2		Jurisdictional Allocation Factor	17.88%	WPB - 8.1b
3		December 2014 Jurisdictional General Materials and Supplies Balances	<u>\$ 4,554</u>	Line 1 x Line 2
4		December 2014 Jurisdictional Gas Stored Underground	53,312	WPB - 8.1a
5		December 2014 Jurisdictional Materials and Supplies Balances	<u>\$ 57,866</u>	Line 4 + Line 3
6		Jurisdictional Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable	<u>41,085</u>	Schedule B-8.1 RZ-III
7		Ratemaking Adjustment	<u><u>\$ (16,781)</u></u>	Line 6 - Line 5

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Workpaper Supporting Materials and Supplies

Line No.	Period	2009					
		AmerenCILCO		AmerenCIPS		AmerenIP	
		Jurisdictional Materials and Supplies Balances (B)	Total Gas Stored Underground (C)	Jurisdictional Materials and Supplies Balances (D)	Total Gas Stored Underground (E)	Jurisdictional Materials and Supplies Balances (F)	Total Gas Stored Underground (G)
1	13 Month Average 2009	\$ 2,415,496	\$ 47,933,023	\$ 2,175,806	\$ 30,343,219	\$ 4,023,127	\$ 77,763,987

Ameren Illinois Gas
Workpaper Supporting Materials and Supplies

Line No.	Period (A)	2009	
		Ameren Illinois	
		Jurisdictional Materials and Supplies Balances (H)	Total Gas Stored Underground (I)
1	13 Month Average 2009	\$ 8,614,429	\$ 156,040,229

Ameren Illinois Gas
Workpaper Supporting Materials and Supplies

		2009 Percentages							
		AmerenCILCO		AmerenCIPS		AmerenIP		Total	
Line No.	Period	General Materials and Supplies (J)	Total Gas Stored Underground (K)	General Materials and Supplies (L)	Total Gas Stored Underground (M)	General Materials and Supplies (N)	Total Gas Stored Underground (O)	General Materials and Supplies (P)	Total Gas Stored Underground (Q)
1	13 Month Average 2009	28.04%	30.72%	25.26%	19.45%	46.70%	49.84%	100.00%	100.00%

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

Line No.	Description (A)	2011 (B)	2012 (C)	2013 (D)	2014 (E)
1	Jurisdictional General Materials and Supplies Balances	\$ 8,694	\$ 9,365	\$ 9,466	\$ 9,655
2	Accounts Payable Percentage Related to Materials and Supplies [1]				13.39%
3	Accounts Payable Related to Materials and Supplies				1,293
4	Materials and Supplies Net of Related Accounts Payable				8,362
5	Jurisdictional Gas Stored Underground	119,106	104,657	83,461	79,861
6	Accounts Payable Percentage Related to Gas Stored Underground [2]				6.58%
7	Accounts Payable Related to Gas Stored Underground				5,256
8	Gas Stored Underground Net of Related Accounts Payable				74,605
9	Jurisdictional Materials and Supplies Balances	<u>127,800</u>	<u>114,022</u>	<u>92,927</u>	<u>89,516</u>
10	Total Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable				<u>\$ 82,967</u>

NOTES

[1] Schedule B-8, Column (C), Line 15 divided by 365

[2] Schedule B-8, Column (C), Line 14 less the service lead divided by 365

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

Line No.	Account No. (A)	Description (B)	2014 (C)	Reference (D)
1	235	Adjusted Test Year Gas Distribution Customer Deposits	\$ (10,255)	Sch B-13
2	235	Gas Distribution Customer Deposit Account Balance Before Adjustments	(10,280)	Sch B-13
3		Customer Deposits Ratemaking Adjustment	<u>\$ 26</u>	Line 1 - Line 2

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

Line No.	Account No. (A)	Description (B)	2012 (C)	Reference (D)
1	235	Adjusted Test Year Gas Distribution Customer Deposits	\$ (2,140)	Sch B-13 RZ-I
2	235	Gas Distribution Customer Deposit Account Balance Before Adjustments	(2,134)	Sch B-13 RZ-I
3		Customer Deposits Ratemaking Adjustment	<u>\$ (6)</u>	Line 1 - Line 2

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

Line No.	Account No. (A)	Description (B)	2012 (C)	Reference (D)
1	235	Adjusted Test Year Gas Distribution Customer Deposits	\$ (3,365)	Sch B-13 RZ-II
2	235	Gas Distribution Customer Deposit Account Balance Before Adjustments	(3,265)	Sch B-13 RZ-II
3		Customer Deposits Ratemaking Adjustment	<u>\$ (99)</u>	Line 1 - Line 2

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

Line No.	Account No. (A)	Description (B)	2012 (C)	Reference (D)
1	235	Adjusted Test Year Gas Distribution Customer Deposits	\$ (4,750)	Sch B-13 RZ-III
2	235	Gas Distribution Customer Deposit Account Balance Before Adjustments	(4,881)	Sch B-13 RZ-III
3		Customer Deposits Ratemaking Adjustment	<u>\$ 131</u>	Line 1 - Line 2

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Unadjusted Test Year Gas Plant in Service (C)	Sch. B-2.1	Sch. B-2.2	Sch. B-2.3	Sch. B-2.4
				Hillboro Used & Useful Adjustment (D)	Hillsboro Base Gas Disallowance (E)	Plant Additions Adjustment (F)	Previously Disallowed Incentive Compensation Adjustment (G)
1		Gas Intangible Plant					
2	301-303	Subtotal - Gas Intangible Plant	44,527				
3		Gas Production Plant					
4	321-348	Production Plant					
5		Subtotal - Production Plant	69				
6	117,350-364	Storage and Processing Plant					
7		Subtotal - Storage and Processing Plant	289,567	(1,706)	(13,209)		
8		Gas Transmission Plant					
9	365-372	Subtotal - Gas Transmission Plant	318,699				
10		Gas Distribution Plant					
11	374-388	Subtotal - Gas Distribution Plant	1,542,287			(9)	(1,296)
12		Gas General Plant					
13	389-399	Subtotal - Gas General Plant	158,837				
14		Total Gas Plant in Service	2,353,986	(1,706)	(13,209)	(9)	(1,296)
15		Accumulated Reserve for Depreciation					
16	108	Gas Intangible Plant	14,762				
17	108	Gas Production Plant	263				
18	108	Gas Storage and Processing Plant	103,559				
19	108	Gas Transmission Plant	157,781				
20	108	Gas Distribution Plant	829,667				
21	108	Gas General Plant	53,235				
22		SubTotal Accumulated Reserve	1,159,267	-	-	-	-
23		Net Plant	\$ 1,194,719	\$ (1,706)	\$ (13,209)	\$ (9)	\$ (1,296)

Sch. A-5a

Ameren Illinois Gas
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Sch. B-2.5 Previously Disallowed PSUP Adjustment (H)	Sch. B-2.6 Incentive Compensation Based Upon Earnings Adjustment (I)	Sch. B-2.7 PSUP Incentive Compensation Adjustment (J)	Sch. B-2.8 AFUDC From FERC Enforcement Adjustment (K)	Sch. B-2.9 Depreciation Reserve Adjustment (L)
1		Gas Intangible Plant					
2	301- 303	Subtotal - Gas Intangible Plant				(1)	
3		Gas Production Plant					
4	321-348	Production Plant					
5		Subtotal - Production Plant					
6	117,350-364	Storage and Processing Plant					
7		Subtotal - Storage and Processing Plant					
8		Gas Transmission Plant					
9	365-372	Subtotal - Gas Transmission Plant					
10		Gas Distribution Plant					
11	374-388	Subtotal - Gas Distribution Plant	(197)	(141)	(471)	(18)	
12		Gas General Plant					
13	389-399	Subtotal - Gas General Plant				(2)	
14		Total Gas Plant in Service	(197)	(141)	(471)	(20)	-
15		Accumulated Reserve for Depreciation					
16	108	Gas Intangible Plant					0
17	108	Gas Production Plant					(248)
18	108	Gas Storage and Processing Plant					
19	108	Gas Transmission Plant					
20	108	Gas Distribution Plant					(40)
21	108	Gas General Plant					235
22		SubTotal Accumulated Reserve	-	-	-	-	(52)
23		Net Plant	\$ (197)	\$ (141)	\$ (471)	\$ (20)	\$ 52

Ameren Illinois Gas
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Total Adjustments (M)	Adjusted Test Year Natural Gas Plant in Service (N)
1		Gas Intangible Plant		
2	301-303	Subtotal - Gas Intangible Plant	(1)	44,527
3		Gas Production Plant		
4	321-348	Production Plant		
5		Subtotal - Production Plant	-	69
6	117,350-364	Storage and Processing Plant		
7		Subtotal - Storage and Processing Plant	(14,915)	274,652
8		Gas Transmission Plant		
9	365-372	Subtotal - Gas Transmission Plant	-	318,699
10		Gas Distribution Plant		
11	374-388	Subtotal - Gas Distribution Plant	(2,132)	1,540,154
12		Gas General Plant		
13	389-399	Subtotal - Gas General Plant	(2)	158,835
14		Total Gas Plant in Service	<u>(17,050)</u>	<u>2,336,936</u>
15		Accumulated Reserve for Depreciation		
16	108	Gas Intangible Plant	0	14,762
17	108	Gas Production Plant	(248)	15
18	108	Gas Storage and Processing Plant	-	103,559
19	108	Gas Transmission Plant	-	157,781
20	108	Gas Distribution Plant	(40)	829,628
21	108	Gas General Plant	235	53,470
22		SubTotal Accumulated Reserve	<u>(52)</u>	<u>1,159,215</u>
23		Net Plant	<u>\$ (16,998)</u>	<u>\$ 1,177,721</u>

Ameren Illinois Gas
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Unadjusted Test Year Gas Plant in Service (C)	Sch. B-2.1 RZ-I Hillboro Used & Useful Adjustment (D)	Sch. B-2.2 RZ-I Hillsboro Base Gas Disallowance (E)	Sch. B-2.3 RZ-I Plant Additions Adjustment (F)	Sch. B-2.4 RZ-I Previously Disallowed Incentive Compensation Adjustment (G)
1		Gas Intangible Plant					
2	301-303	Subtotal - Gas Intangible Plant	9,969				
3		Gas Production Plant					
4	321-348	Production Plant					
5		Subtotal - Production Plant	69				
6	117,350-364	Storage and Processing Plant					
7		Subtotal - Storage and Processing Plant	58,952	(347)	(2,689)		
8		Gas Transmission Plant					
9	365-372	Subtotal - Gas Transmission Plant	57,551				
10		Gas Distribution Plant					
11	374-388	Subtotal - Gas Distribution Plant	319,656			(2)	(269)
12		Gas General Plant					
13	389-399	Subtotal - Gas General Plant	45,973				
14		Total Gas Plant in Service	492,169	(347)	(2,689)	(2)	(269)
15		Accumulated Reserve for Depreciation					
16	108	Gas Intangible Plant	3,305				
17	108	Gas Production Plant	263				
18	108	Gas Storage and Processing Plant	21,083				
19	108	Gas Transmission Plant	37,577				
20	108	Gas Distribution Plant	140,243				
21	108	Gas General Plant	15,572				
22		SubTotal Accumulated Reserve	218,043	-	-	-	-
23		Net Plant	\$ 274,126	\$ (347)	\$ (2,689)	\$ (2)	\$ (269)

Sch. A-5a RZ-I

Ameren Illinois Gas
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Sch. B-2.5 RZ-I	Sch. B-2.6 RZ-I	Sch. B-2.7 RZ-I	Sch. B-2.8 RZ-I	Sch. B-2.9 RZ-I
			Previously Disallowed PSUP Adjustment (H)	Incentive Compensation Based Upon Earnings Adjustment (I)	PSUP Incentive Compensation Adjustment (J)	AFUDC From FERC Enforcement Adjustment (K)	Depreciation Reserve Adjustment (L)
1		Gas Intangible Plant					
2	301-303	Subtotal - Gas Intangible Plant				(0)	
3		Gas Production Plant					
4	321-348	Production Plant					
5		Subtotal - Production Plant					
6	117,350-364	Storage and Processing Plant					
7		Subtotal - Storage and Processing Plant					
8		Gas Transmission Plant					
9	365-372	Subtotal - Gas Transmission Plant					
10		Gas Distribution Plant					
11	374-388	Subtotal - Gas Distribution Plant	(41)	(29)	(98)	(4)	
12		Gas General Plant					
13	389-399	Subtotal - Gas General Plant				(1)	
14		Total Gas Plant in Service	<u>(41)</u>	<u>(29)</u>	<u>(98)</u>	<u>(4)</u>	<u>-</u>
15		Accumulated Reserve for Depreciation					
16	108	Gas Intangible Plant					0
17	108	Gas Production Plant					(248)
18	108	Gas Storage and Processing Plant					
19	108	Gas Transmission Plant					
20	108	Gas Distribution Plant					(8)
21	108	Gas General Plant					68
22		SubTotal Accumulated Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(188)</u>
23		Net Plant	<u>\$ (41)</u>	<u>\$ (29)</u>	<u>\$ (98)</u>	<u>\$ (4)</u>	<u>\$ 188</u>

Ameren Illinois Gas
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Total Adjustments (M)	Adjusted Test Year Natural Gas Plant in Service (N)
1		Gas Intangible Plant		
2	301-303	Subtotal - Gas Intangible Plant	(0)	9,968
3		Gas Production Plant		
4	321-348	Production Plant		
5		Subtotal - Production Plant	-	69
6	117,350-364	Storage and Processing Plant		
7		Subtotal - Storage and Processing Plant	(3,037)	55,916
8		Gas Transmission Plant		
9	365-372	Subtotal - Gas Transmission Plant	-	57,551
10		Gas Distribution Plant		
11	374-388	Subtotal - Gas Distribution Plant	(442)	319,214
12		Gas General Plant		
13	389-399	Subtotal - Gas General Plant	(1)	45,972
14		Total Gas Plant in Service	(3,479)	488,690
15		Accumulated Reserve for Depreciation		
16	108	Gas Intangible Plant	0	3,305
17	108	Gas Production Plant	(248)	15
18	108	Gas Storage and Processing Plant	-	21,083
19	108	Gas Transmission Plant	-	37,577
20	108	Gas Distribution Plant	(8)	140,235
21	108	Gas General Plant	68	15,640
22		SubTotal Accumulated Reserve	(188)	217,855
23		Net Plant	\$ (3,291)	\$ 270,835

Ameren Illinois Gas
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No.	Account Classification and Description	Unadjusted Test Year Gas Plant in Service (C)	Sch. B-2.1 RZ-II	Sch. B-2.2 RZ-II	Sch. B-2.3 RZ-II	Sch. B-2.4 RZ-II	Sch. B-2.5 RZ-II
				Hillboro Used & Useful Adjustment (D)	Hillsboro Base Gas Disallowance (E)	Plant Additions Adjustment (F)	Previously Disallowed Incentive Compensation Adjustment (G)	Previously Disallowed PSUP Adjustment (H)
1		Gas Intangible Plant						
2	301-303	Subtotal - Gas Intangible Plant	11,691					
3		Gas Production Plant						
4	321-348	Production Plant						
5		Subtotal - Production Plant	-					
6	117,350-364	Storage and Processing Plant						
7		Subtotal - Storage and Processing Plant	82,967	(489)	(3,785)			
8		Gas Transmission Plant						
9	365-372	Subtotal - Gas Transmission Plant	76,215					
10		Gas Distribution Plant						
11	374-388	Subtotal - Gas Distribution Plant	455,674			(3)	(383)	(58)
12		Gas General Plant						
13	389-399	Subtotal - Gas General Plant	45,490					
14		Total Gas Plant in Service	672,037	(489)	(3,785)	(3)	(383)	(58)
15		Accumulated Reserve for Depreciation						
16	108	Gas Intangible Plant	3,876					
17	108	Gas Production Plant	-					
18	108	Gas Storage and Processing Plant	29,672					
19	108	Gas Transmission Plant	47,622					
20	108	Gas Distribution Plant	288,735					
21	108	Gas General Plant	18,443					
22		SubTotal Accumulated Reserve	388,347	-	-	-	-	-
23		Net Plant	\$ 283,690	\$ (489)	\$ (3,785)	\$ (3)	\$ (383)	\$ (58)
		Sch. A-5a RZ-II						

Ameren Illinois Gas
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Sch. B-2.6 RZ-II Incentive Compensation Based Upon Earnings Adjustment (I)	Sch. B-2.7 RZ-II PSUP Incentive Compensation Adjustment (J)	Sch. B-2.8 RZ-II AFUDC From FERC Enforcement Adjustment (K)	Sch. B-2.9 RZ-II Depreciation Reserve Adjustment (L)	Total Adjustments (M)
1		Gas Intangible Plant					
2	301-303	Subtotal - Gas Intangible Plant			(0)		(0)
3		Gas Production Plant					
4	321-348	Production Plant					
5		Subtotal - Production Plant					-
6	117,350-364	Storage and Processing Plant					
7		Subtotal - Storage and Processing Plant					(4,273)
8		Gas Transmission Plant					
9	365-372	Subtotal - Gas Transmission Plant					-
10		Gas Distribution Plant					
11	374-388	Subtotal - Gas Distribution Plant	(42)	(139)	(5)		(630)
12		Gas General Plant					
13	389-399	Subtotal - Gas General Plant			(1)		(1)
14		Total Gas Plant in Service	(42)	(139)	(6)	-	(4,904)
15		Accumulated Reserve for Depreciation					
16	108	Gas Intangible Plant				0	0
17	108	Gas Production Plant				-	-
18	108	Gas Storage and Processing Plant				-	-
19	108	Gas Transmission Plant				-	-
20	108	Gas Distribution Plant				(11)	(11)
21	108	Gas General Plant				67	67
22		SubTotal Accumulated Reserve	-	-	-	56	56
23		Net Plant	\$ (42)	\$ (139)	\$ (6)	\$ (56)	\$ (4,960)

Ameren Illinois Gas
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Adjusted Test Year Natural Gas Plant in Service (N)
1		Gas Intangible Plant	
2	301-303	Subtotal - Gas Intangible Plant	11,691
3		Gas Production Plant	
4	321-348	Production Plant	
5		Subtotal - Production Plant	-
6	117,350-364	Storage and Processing Plant	
7		Subtotal - Storage and Processing Plant	78,693
8		Gas Transmission Plant	
9	365-372	Subtotal - Gas Transmission Plant	76,215
10		Gas Distribution Plant	
11	374-388	Subtotal - Gas Distribution Plant	455,044
12		Gas General Plant	
13	389-399	Subtotal - Gas General Plant	45,490
14		Total Gas Plant in Service	667,133
15		Accumulated Reserve for Depreciation	
16	108	Gas Intangible Plant	3,876
17	108	Gas Production Plant	-
18	108	Gas Storage and Processing Plant	29,672
19	108	Gas Transmission Plant	47,622
20	108	Gas Distribution Plant	288,723
21	108	Gas General Plant	18,510
22		SubTotal Accumulated Reserve	388,403
23		Net Plant	\$ 278,730

Ameren Illinois Gas
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No.	Account Classification and Description	Unadjusted Test Year Gas Plant in Service (C)	Sch. B-2.1 RZ-III	Sch. B-2.2 RZ-III	Sch. B-2.3 RZ-III	Sch. B-2.4 RZ-III
				Hillboro Used & Useful Adjustment (D)	Hillsboro Base Gas Disallowance (E)	Plant Additions Adjustment (F)	Previously Disallowed Incentive Compensation Adjustment (G)
1		Gas Intangible Plant					
2	301-303	Subtotal - Gas Intangible Plant	22,868				
3		Gas Production Plant					
4	321-348	Production Plant					
5		Subtotal - Production Plant	-				
6	117,350-364	Storage and Processing Plant					
7		Subtotal - Storage and Processing Plant	147,648	(870)	(6,735)		
8		Gas Transmission Plant					
9	365-372	Subtotal - Gas Transmission Plant	184,933				
10		Gas Distribution Plant					
11	374-388	Subtotal - Gas Distribution Plant	766,957			(5)	(644)
12		Gas General Plant					
13	389-399	Subtotal - Gas General Plant	67,374				
14		Total Gas Plant in Service	1,189,780	(870)	(6,735)	(5)	(644)
15		Accumulated Reserve for Depreciation					
16	108	Gas Intangible Plant	7,581				
17	108	Gas Production Plant	-				
18	108	Gas Storage and Processing Plant	52,804				
19	108	Gas Transmission Plant	72,582				
20	108	Gas Distribution Plant	400,689				
21	108	Gas General Plant	19,220				
22		SubTotal Accumulated Reserve	552,877	-	-	-	-
23		Net Plant	\$ 636,903	\$ (870)	\$ (6,735)	\$ (5)	\$ (644)

Sch. A-5a RZ-III

Ameren Illinois Gas
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No.	Account Classification and Description	Sch. B-2.5 RZ-III Previously Disallowed PSUP Adjustment (H)	Sch. B-2.6 RZ-III Incentive Compensation Based Upon Earnings Adjustment (I)	Sch. B-2.7 RZ-III PSUP Incentive Compensation Adjustment (J)	Sch. B-2.8 RZ-III AFUDC From FERC Enforcement Adjustment (K)	Sch. B-2.9 RZ-III Depreciation Reserve Adjustment (L)
	(A)	(B)					
1		Gas Intangible Plant					
2	301-303	Subtotal - Gas Intangible Plant				(0)	
3		Gas Production Plant					
4	321-348	Production Plant					
5		Subtotal - Production Plant					
6	117,350-364	Storage and Processing Plant					
7		Subtotal - Storage and Processing Plant					
8		Gas Transmission Plant					
9	365-372	Subtotal - Gas Transmission Plant					
10		Gas Distribution Plant					
11	374-388	Subtotal - Gas Distribution Plant	(98)	(70)	(234)	(9)	
12		Gas General Plant					
13	389-399	Subtotal - Gas General Plant				(1)	
14		Total Gas Plant in Service	(98)	(70)	(234)	(10)	-
15		Accumulated Reserve for Depreciation					
16	108	Gas Intangible Plant					0
17	108	Gas Production Plant					-
18	108	Gas Storage and Processing Plant					
19	108	Gas Transmission Plant					
20	108	Gas Distribution Plant					(20)
21	108	Gas General Plant					100
22		SubTotal Accumulated Reserve	-	-	-	-	80
23		Net Plant	\$ (98)	\$ (70)	\$ (234)	\$ (10)	\$ (80)

Ameren Illinois Gas
Summary of Adjustments to Plant in Service
As of December 31, 2014
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Total Adjustments (M)	Adjusted Test Year Natural Gas Plant in Service (N)
1		Gas Intangible Plant		
2	301-303	Subtotal - Gas Intangible Plant	(0)	22,868
3		Gas Production Plant		
4	321-348	Production Plant		
5		Subtotal - Production Plant	-	-
6	117,350-364	Storage and Processing Plant		
7		Subtotal - Storage and Processing Plant	(7,605)	140,043
8		Gas Transmission Plant		
9	365-372	Subtotal - Gas Transmission Plant	-	184,933
10		Gas Distribution Plant		
11	374-388	Subtotal - Gas Distribution Plant	(1,060)	765,897
12		Gas General Plant		
13	389-399	Subtotal - Gas General Plant	(1)	67,373
14		Total Gas Plant in Service	(8,667)	1,181,113
15		Accumulated Reserve for Depreciation		
16	108	Gas Intangible Plant	0	7,582
17	108	Gas Production Plant	-	-
18	108	Gas Storage and Processing Plant	-	52,804
19	108	Gas Transmission Plant	-	72,582
20	108	Gas Distribution Plant	(20)	400,669
21	108	Gas General Plant	100	19,320
22		SubTotal Accumulated Reserve	80	552,956
23		Net Plant	\$ (8,746)	\$ 628,157

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

Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2010 (C)	Calendar Year 2011		
				Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ 1,344	\$ 1,460	\$ -	\$ 2,757
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	11	-	-	-
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	873	-	746	(70)
9		Sub Total Production Plant	\$ 885	-	746	(70)
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	238,931	22,326	-	-
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	238,931	22,326	-	-

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

Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2010 (C)	Calendar Year 2011		
				Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	249,626	14,173	-	-
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	1,364,865	47,490	7,536	60
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	59,899	1,883	1,988	(97)
24		Total Plant in Service	<u>\$ 1,915,550</u>	<u>\$ 87,332</u>	<u>\$ 10,270</u>	<u>\$ 2,650</u>

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

Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2011 (G)	Calendar Year 2012 [1]		
				Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ 5,561	\$ -	\$ -	\$ -
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	11	-	-	-
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	0	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	58	-	-	-
9		Sub Total Production Plant	69	-	-	-
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	261,258	14,018	578	-
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	0	-	-	-
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant				
16	364	Subtotal - Base Load Liquefied Natural Gas	0	-	-	-
17		Sub Total Storage and Processing Plant	261,258	14,018	578	-

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

Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2011	Calendar Year 2012 [1]		
				Gross Additions During the Year	Retirements During the Year	Transfers During the Year
	(A)	(B)	(G)	(H)	(I)	(J)
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	263,799	32,318	4	-
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	1,404,879	60,162	9,121	(96)
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	59,697	5,577	1,609	440
24		Total Plant in Service	<u>\$ 1,995,262</u>	<u>\$ 112,075</u>	<u>\$ 11,313</u>	<u>\$ 345</u>

NOTES

[1] Includes seven months of actual data and five months of forecasted data

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

Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2012 (L)	Calendar Year 2013 [2]			Plant Balances as of December 31, 2013 (P)
				Gross Additions During the Year (M)	Retirements During the Year (N)	Transfers During the Year (O)	
1		Gas Intangible Plant					
2	301-303	Subtotal - Gas Intangible Plant	\$ 5,561	\$ 8,793	\$ -	\$ 252	\$ 14,606
3		Gas Production Plant					
4		Natural Gas Production and Gathering Plant					
5	321-339	Subtotal - Production and Gathering Plant	11	-	-	-	11
6		Production Extraction Plant					
7	340-348	Subtotal - Products Extraction Plant	0	-	-	-	0
8		Mfd gas Production Plant (Submit Supplement Statement)	58	-	-	-	58
9		Sub Total Production Plant	69	-	-	-	69
10		Natural Gas Storage and Processing Plant					
11		Underground Storage Plant					
12	117,350-358	Subtotal - Underground Storage Plant	274,697	8,171	73	-	282,795
13		Other Storage Plant					
14	360-363	Subtotal - Other Storage Plant	0	-	-	-	0
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant					
16	364	Subtotal - Base Load Liquefied Natural Gas	0	-	-	-	0
17		Sub Total Storage and Processing Plant	274,697	8,171	73	-	282,795

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

Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2012 (L)	Calendar Year 2013 [2]			Plant Balances as of December 31, 2013 (P)
				Gross Additions During the Year (M)	Retirements During the Year (N)	Transfers During the Year (O)	
18		Transmission Plant					
19	365-372	Subtotal - Transmission Plant	296,113	12,600	278	-	308,435
20		Distribution Plant					
21	374-388	Subtotal - Distribution Plant	1,455,824	66,304	9,984	(252)	1,511,891
22		Gas General Plant					
23	389-399	Subtotal - Gas General Plant	64,106	7,072	1,221	-	69,956
24		Total Plant in Service	\$ 2,096,369	\$ 102,939	\$ 11,556	\$ -	\$ 2,187,752

NOTES

[2] Includes zero months of actual data and twelve months of forecasted data

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

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2014			Plant Balances as of December 31, 2014 (T)
			Gross Additions During the Year (Q)	Retirements During the Year (R)	Transfers During the Year (S)	
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ 7,491	\$ -	\$ 11,971	\$ 34,067
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	13,666	122	-	296,339
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	13,666	122	-	296,339

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

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2014			Plant Balances as of December 31, 2014 (T)
			Gross Additions During the Year (Q)	Retirements During the Year (R)	Transfers During the Year (S)	
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	20,988	460	-	328,963
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	85,897	13,135	(11,971)	1,572,682
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	10,039	1,950	-	78,046
24		Total Plant in Service	<u>\$ 138,081</u>	<u>\$ 15,667</u>	<u>\$ -</u>	<u>\$ 2,310,166</u>

NOTES

[2] Includes zero months of actual data and twelve months of forecasted data

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

			AmerenCIPS				
			Calendar Year 2011				
Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2010	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2011
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Gas Intangible Plant					
2	301-303	Subtotal - Gas Intangible Plant	\$ 301	\$ 327	\$ -	\$ 617	\$ 1,245
3		Gas Production Plant					
4		Natural Gas Production and Gathering Plant					
5	321-339	Subtotal - Production and Gathering Plant	11	-	-	-	11
6		Production Extraction Plant					
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	873	-	746	(70)	58
9		Sub Total Production Plant	885	-	746	(70)	69
10		Natural Gas Storage and Processing Plant					
11		Underground Storage Plant					
12	117,350-358	Subtotal - Underground Storage Plant	48,644	4,545	-	-	53,189
13		Other Storage Plant					
14	360-363	Subtotal - Other Storage Plant	-	-	-	-	-
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant					
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-
17		Sub Total Storage and Processing Plant	48,644	4,545	-	-	53,189

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

			AmerenCIPS				
			Calendar Year 2011				
Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2010	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2011
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
18		Transmission Plant					
19	365-372	Subtotal - Transmission Plant	45,077	2,559	-	-	47,637
20		Distribution Plant					
21	374-388	Subtotal - Distribution Plant	282,883	9,843	1,562	12	291,176
22		Gas General Plant					
23	389-399	Subtotal - Gas General Plant	17,337	545	575	(28)	17,278
24		Total Plant in Service	<u>\$ 395,126</u>	<u>\$ 17,819</u>	<u>\$ 2,883</u>	<u>\$ 532</u>	<u>\$ 410,594</u>

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

						7 Months Ended July 2012	
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of July 31, 2012	
	(A)	(B)	(H)	(I)	(J)	(K)	
1		Gas Intangible Plant					
2	301-303	Subtotal - Gas Intangible Plant	\$ -	\$ -	\$ -	\$ 1,245	
3		Gas Production Plant					
4		Natural Gas Production and Gathering Plant					
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11	
6		Production Extraction Plant					
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-	
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58	
9		Sub Total Production Plant	-	-	-	69	
10		Natural Gas Storage and Processing Plant					
11		Underground Storage Plant					
12	117,350-358	Subtotal - Underground Storage Plant	1,341	118	-	54,412	
13		Other Storage Plant					
14	360-363	Subtotal - Other Storage Plant	-	-	-	-	
15		Base Load Liquefied Natural Gas					
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	
17		Sub Total Storage and Processing Plant	1,341	118	-	54,412	

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

						7 Months Ended July 2012	
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of July 31, 2012	
	(A)	(B)	(H)	(I)	(J)	(K)	
18		Transmission Plant					
19	365-372	Subtotal - Transmission Plant	2,460	1	-	50,096	
20		Distribution Plant					
21	374-388	Subtotal - Distribution Plant	6,656	1,173	(20)	296,639	
22		Gas General Plant					
23	389-399	Subtotal - Gas General Plant	725	341	127	17,790	
24		Total Plant in Service	<u>\$ 11,182</u>	<u>\$ 1,632</u>	<u>\$ 108</u>	<u>\$ 420,252</u>	

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

5 Months Ended December 2012						
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2012
	(A)	(B)	(L)	(M)	(N)	(O)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ -	\$ -	\$ -	\$ 1,245
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	1,513	-	-	55,925
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	1,513	-	-	55,925

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

5 Months Ended December 2012						
Line No.	Account No. (A)	Title of Plant Function (B)	Gross Additions During the Year (L)	Retirements During the Year (M)	Transfers During the Year (N)	Plant Balances as of December 31, 2012 (O)
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	3,376	-	-	53,472
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	5,814	718	-	301,735
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	889	125	-	18,554
24		Total Plant in Service	<u>\$ 11,591</u>	<u>\$ 843</u>	<u>\$ -</u>	<u>\$ 431,000</u>

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

				AmerenCIPS		
				Calendar Year 2013		
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2013
	(A)	(B)	(P)	(Q)	(R)	(S)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ 1,968	\$ -	\$ 56	\$ 3,270
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	1,664	15	-	57,574
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		Base Load Liquefied Natural Gas				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	1,664	15	-	57,574

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

			AmerenCIPS			
			Calendar Year 2013			
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2013
	(A)	(B)	(P)	(Q)	(R)	(S)
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	2,275	50	-	55,697
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	13,742	2,069	(52)	313,356
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	2,047	353	-	20,248
24		Total Plant in Service	<u>\$ 21,696</u>	<u>\$ 2,488</u>	<u>\$ 4</u>	<u>\$ 450,213</u>

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

AmerenCIPS						
Calendar Year 2014						
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2014
	(A)	(B)	(T)	(U)	(V)	(W)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ 1,677	\$ -	\$ 2,680	\$ 7,627
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	2,782	25	-	60,331
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		Base Load Liquefied Natural Gas				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	2,782	25	-	60,331

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

			AmerenCIPS			
			Calendar Year 2014			
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2014
	(A)	(B)	(T)	(U)	(V)	(W)
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	3,790	83	-	59,404
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	17,803	2,722	(2,481)	325,955
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	2,906	564	-	22,589
24		Total Plant in Service	<u>\$ 28,958</u>	<u>\$ 3,395</u>	<u>\$ 199</u>	<u>\$ 475,975</u>

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

			AmerenCILCO				
			Calendar Year 2011				
Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2010 (C)	Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)	Plant Balances as of December 31, 2011 (G)
	(A)	(B)					
1		Gas Intangible Plant					
2	301-303	Subtotal - Gas Intangible Plant	\$ 353	\$ 383	\$ -	\$ 724	\$ 1,460
3		Gas Production Plant					
4		Natural Gas Production and Gathering Plant					
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-	-
6		Production Extraction Plant					
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-	-
9		Sub Total Production Plant	-	-	-	-	-
10		Natural Gas Storage and Processing Plant					
11		Underground Storage Plant					
12	117,350-358	Subtotal - Underground Storage Plant	68,459	6,397	-	-	74,856
13		Other Storage Plant					
14	360-363	Subtotal - Other Storage Plant	-	-	-	-	-
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant					
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-
17		Sub Total Storage and Processing Plant	68,459	6,397	-	-	74,856

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

			AmerenCILCO				
			Calendar Year 2011				
Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2010	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2011
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
18		Transmission Plant					
19	365-372	Subtotal - Transmission Plant	59,697	3,389	-	-	63,086
20		Distribution Plant					
21	374-388	Subtotal - Distribution Plant	403,254	14,031	2,227	18	415,076
22		Gas General Plant					
23	389-399	Subtotal - Gas General Plant	17,155	539	569	(28)	17,097
24		Total Plant in Service	<u>\$ 548,917</u>	<u>\$ 24,740</u>	<u>\$ 2,796</u>	<u>\$ 714</u>	<u>\$ 571,575</u>

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

						7 Months Ended July 2012			
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of July 31, 2012			
	(A)	(B)	(H)	(I)	(J)	(K)			
1		Gas Intangible Plant							
2	301-303	Subtotal - Gas Intangible Plant	\$ -	\$ -	\$ -	\$ 1,460			
3		Gas Production Plant							
4		Natural Gas Production and Gathering Plant							
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-			
6		Production Extraction Plant							
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-			
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-			
9		Sub Total Production Plant	-	-	-	-			
10		Natural Gas Storage and Processing Plant							
11		Underground Storage Plant							
12	117,350-358	Subtotal - Underground Storage Plant	1,887	166	-	76,577			
13		Other Storage Plant							
14	360-363	Subtotal - Other Storage Plant	-	-	-	-			
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant							
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-			
17		Sub Total Storage and Processing Plant	1,887	166	-	76,577			

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

7 Months Ended July 2012						
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of July 31, 2012
	(A)	(B)	(H)	(I)	(J)	(K)
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	3,258	1	-	66,343
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	9,488	1,672	(28)	422,864
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	718	338	126	17,604
24		Total Plant in Service	<u>\$ 15,350</u>	<u>\$ 2,176</u>	<u>\$ 98</u>	<u>\$ 584,847</u>

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

5 Months Ended December 2012						
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2012
	(A)	(B)	(L)	(M)	(N)	(O)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ -	\$ -	\$ -	\$ 1,460
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-
9		Sub Total Production Plant	-	-	-	-
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	2,129	-	-	78,706
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		Base Load Liquefied Natural Gas				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	2,129	-	-	78,706

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

5 Months Ended December 2012						
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2012
	(A)	(B)	(L)	(M)	(N)	(O)
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	4,471	-	-	70,814
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	8,288	1,023	-	430,128
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	879	123	-	18,360
24		Total Plant in Service	<u>\$ 15,767</u>	<u>\$ 1,147</u>	<u>\$ -</u>	<u>\$ 599,468</u>

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

				AmerenCILCO		
				Calendar Year 2013		
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2013
	(A)	(B)	(P)	(Q)	(R)	(S)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ 2,309	\$ -	\$ 66	\$ 3,835
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-
9		Sub Total Production Plant	-	-	-	-
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	2,341	21	-	81,027
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		Base Load Liquefied Natural Gas				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	2,341	21	-	81,027

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

			AmerenCILCO			
			Calendar Year 2013			
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2013
	(A)	(B)	(P)	(Q)	(R)	(S)
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	3,013	66	-	73,761
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	19,590	2,950	(75)	446,693
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	2,025	350	-	20,035
24		Total Plant in Service	<u>\$ 29,278</u>	<u>\$ 3,387</u>	<u>\$ (8)</u>	<u>\$ 625,350</u>

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

			AmerenCILCO			
			Calendar Year 2014			
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2014
	(A)	(B)	(T)	(U)	(V)	(W)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ 1,967	\$ -	\$ 3,143	\$ 8,944
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-
9		Sub Total Production Plant	-	-	-	-
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	3,916	35	-	84,907
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		Base Load Liquefied Natural Gas				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	3,916	35	-	84,907

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

			AmerenCILCO			
			Calendar Year 2014			
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2014
	(A)	(B)	(T)	(U)	(V)	(W)
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	5,019	110	-	78,670
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	25,378	3,881	(3,537)	464,654
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	2,875	558	-	22,352
24		Total Plant in Service	<u>\$ 39,155</u>	<u>\$ 4,584</u>	<u>\$ (394)</u>	<u>\$ 659,528</u>

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

			AmerenIP				
			Calendar Year 2011				
Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2010	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2011
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		Gas Intangible Plant					
2	301-303	Subtotal - Gas Intangible Plant	\$ 690	\$ 750	\$ -	\$ 1,416	\$ 2,856
3		Gas Production Plant					
4		Natural Gas Production and Gathering Plant					
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-	-
6		Production Extraction Plant					
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-	-
9		Sub Total Production Plant	-	-	-	-	-
10		Natural Gas Storage and Processing Plant					
11		Underground Storage Plant					
12	117,350-358	Subtotal - Underground Storage Plant	121,829	11,384	-	-	133,213
13		Other Storage Plant					
14	360-363	Subtotal - Other Storage Plant	-	-	-	-	-
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant					
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-
17		Sub Total Storage and Processing Plant	121,829	11,384	-	-	133,213

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

			AmerenIP				
			Calendar Year 2011				
Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2010	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2011
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
18		Transmission Plant					
19	365-372	Subtotal - Transmission Plant	144,852	8,224	-	-	153,076
20		Distribution Plant					
21	374-388	Subtotal - Distribution Plant	678,728	23,616	3,748	30	698,626
22		Gas General Plant					
23	389-399	Subtotal - Gas General Plant	25,408	799	843	(41)	25,322
24		Total Plant in Service	<u>\$ 971,506</u>	<u>\$ 44,773</u>	<u>\$ 4,591</u>	<u>\$ 1,405</u>	<u>\$ 1,013,093</u>

NOTES

[1] Adjusted for Purchase Accounting
Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

						7 Months Ended July 2012			
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of July 31, 2012			
	(A)	(B)	(H)	(I)	(J)	(K)			
1		Gas Intangible Plant							
2	301-303	Subtotal - Gas Intangible Plant	\$ -	\$ -	\$ -	\$	2,856		
3		Gas Production Plant							
4		Natural Gas Production and Gathering Plant							
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-	-		
6		Production Extraction Plant							
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-	-		
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-	-		
9		Sub Total Production Plant	-	-	-	-	-		
10		Natural Gas Storage and Processing Plant							
11		Underground Storage Plant							
12	117,350-358	Subtotal - Underground Storage Plant	3,358	295	-	136,276			
13		Other Storage Plant							
14	360-363	Subtotal - Other Storage Plant	-	-	-	-	-		
15		Base Load Liquefied Natural Gas							
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-		
17		Sub Total Storage and Processing Plant	3,358	295	-	136,276			

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

7 Months Ended July 2012						
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of July 31, 2012
	(A)	(B)	(H)	(I)	(J)	(K)
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	7,906	2	-	160,979
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	15,969	2,814	(48)	711,734
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	1,063	500	187	26,072
24		Total Plant in Service	<u>\$ 28,295</u>	<u>\$ 3,611</u>	<u>\$ 139</u>	<u>\$ 1,037,917</u>

NOTES

[1] Adjusted for Purchase Accounting
Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

5 Months Ended December 2012						
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2012
	(A)	(B)	(L)	(M)	(N)	(O)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ -	\$ -	\$ -	\$ 2,856
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-
9		Sub Total Production Plant	-	-	-	-
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	3,790	-	-	140,066
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	3,790	-	-	140,066

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

5 Months Ended December 2012						
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2012
	(A)	(B)	(L)	(M)	(N)	(O)
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	10,848	-	-	171,827
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	13,949	1,722	-	723,960
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	1,303	183	-	27,192
24		Total Plant in Service	<u>\$ 29,889</u>	<u>\$ 1,905</u>	<u>\$ -</u>	<u>\$ 1,065,900</u>

NOTES

[1] Adjusted for Purchase Accounting
 Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

				AmerenIP		
				Calendar Year 2013		
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2013
	(A)	(B)	(P)	(Q)	(R)	(S)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ 4,516	\$ -	\$ 130	\$ 7,501
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-
9		Sub Total Production Plant	-	-	-	-
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	4,166	37	-	144,195
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		Base Load Liquefied Natural Gas				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	4,166	37	-	144,195

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

				AmerenIP		
				Calendar Year 2013		
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2013
	(A)	(B)	(P)	(Q)	(R)	(S)
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	7,311	161	-	178,977
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	32,972	4,965	(125)	751,842
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	3,000	518	-	29,673
24		Total Plant in Service	<u>\$ 51,965</u>	<u>\$ 5,681</u>	<u>\$ 4</u>	<u>\$ 1,112,188</u>

NOTES

[1] Adjusted for Purchase Accounting
 Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

AmerenIP						
Calendar Year 2014						
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2014
	(A)	(B)	(T)	(U)	(V)	(W)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ 3,847	\$ -	\$ 6,148	\$ 17,496
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-
9		Sub Total Production Plant	-	-	-	-
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	6,968	62	-	151,100
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		Base Load Liquefied Natural Gas Terminating and Processing Plant				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	6,968	62	-	151,100

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

AmerenIP						
Calendar Year 2014						
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2014
	(A)	(B)	(T)	(U)	(V)	(W)
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	12,179	267	-	190,889
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	42,715	6,532	(5,953)	782,072
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	4,258	827	-	33,105
24		Total Plant in Service	<u>\$ 69,968</u>	<u>\$ 7,688</u>	<u>\$ 195</u>	<u>\$ 1,174,663</u>

NOTES

[1] Adjusted for Purchase Accounting
Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Workpaper Supporting Gross Additions, Retirements, and Transfers
As Of September 30, 2010
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocator (C)	Allocation			Total (G)
				AmerenCILCO (D)	AmerenCIPS (E)	AmerenIP (F)	
1		Gas Intangible Plant					
2	301-303	Subtotal - Gas Intangible Plant	Customers	213,342	181,916	417,316	812,574
3		Gas Production Plant					
4		Natural Gas Production and Gathering Plant					
5	321-339	Subtotal - Production and Gathering Plant		-	11	-	11
6		Production Extraction Plant					
7	340-348	Subtotal - Products Extraction Plant		-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)		-	873	-	873
9		Sub Total Production Plant		-	885	-	885
10		Natural Gas Storage and Processing Plant					
11		Underground Storage Plant					
12	117,350-358	Subtotal - Underground Storage Plant	Demand	53,988	38,361	96,077	188,426
13		Other Storage Plant					
14	360-363	Subtotal - Other Storage Plant		-	-	-	-
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant					
16	364	Subtotal - Base Load Liquefied Natural Gas		-	-	-	-
17		Sub Total Storage and Processing Plant		54,267	42,493	135,767	232,527

Ameren Illinois Gas
Workpaper Supporting Gross Additions, Retirements, and Transfers
 As Of September 30, 2010
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocator (C)	Allocation			Total (G)
				AmerenCILCO (D)	AmerenCIPS (E)	AmerenIP (F)	
18		Transmission Plant					
19	365-372	Subtotal - Transmission Plant		58,893	44,471	142,902	246,266
20		Distribution Plant					
21	374-388	Subtotal - Distribution Plant		399,449	280,214	672,324	1,351,987
22		Gas General Plant					
23	389-399	Subtotal - Gas General Plant		16,748	16,925	24,805	58,478

Ameren Illinois Gas
Workpaper Supporting Gross Additions, Retirements, and Transfers
As Of September 30, 2010
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (H)	AmerenCIPS (I)	AmerenIP (J)	Total (K)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	26.26%	22.39%	51.36%	100.00%
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	0.00%	100.00%	0.00%	100.00%
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	0.00%	0.00%	0.00%	0.00%
8		Mfd gas Production Plant (Submit Supplement Statement)	0.00%	100.00%	0.00%	100.00%
9		Sub Total Production Plant	0.00%	100.00%	0.00%	100.00%
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	28.65%	20.36%	50.99%	100.00%
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	0.00%	0.00%	0.00%	0.00%
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant				
16	364	Subtotal - Base Load Liquefied Natural Gas	0.00%	0.00%	0.00%	0.00%
17		Sub Total Storage and Processing Plant	23.34%	18.27%	58.39%	100.00%

Ameren Illinois Gas
Workpaper Supporting Gross Additions, Retirements, and Transfers
 As Of September 30, 2010
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (H)	AmerenCIPS (I)	AmerenIP (J)	Total (K)
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	<u>23.91%</u>	<u>18.06%</u>	<u>58.03%</u>	<u>100.00%</u>
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	<u>29.55%</u>	<u>20.73%</u>	<u>49.73%</u>	<u>100.00%</u>
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	<u>28.64%</u>	<u>28.94%</u>	<u>42.42%</u>	<u>100.00%</u>

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

Line No.	Account No.	Title of Plant Function	Ameren Illinois Gas				Plant Balances as of December 31, 2011 (G)
			Plant Balances as of December 31, 2010 (C)	Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)	
							Calendar Year 2011
1		Gas Intangible Plant					
2	301-303	Subtotal - Gas Intangible Plant	\$ 1,344	\$ 1,460	\$ -	\$ 2,757	\$ 5,561
3		Gas Production Plant					
4		Natural Gas Production and Gathering Plant					
5	321-339	Subtotal - Production and Gathering Plant	\$ 11	\$ -	\$ -	\$ -	\$ 11
6		Production Extraction Plant					
7	340-348	Subtotal - Products Extraction Plant	\$ -	\$ -	\$ -	\$ -	\$ -
8		Mfd gas Production Plant (Submit Supplement Statement)	\$ 873	\$ -	\$ 746	\$ (70)	\$ 58
9		Sub Total Production Plant	\$ 885	\$ -	\$ 746	\$ (70)	\$ 69
10		Natural Gas Storage and Processing Plant					
11		Underground Storage Plant					
12	117,350-358	Subtotal - Underground Storage Plant	\$ 238,931	\$ 22,326	\$ -	\$ -	\$ 261,258
13		Other Storage Plant					
14	360-363	Subtotal - Other Storage Plant	\$ -	\$ -	\$ -	\$ -	\$ -
15		Base Load Liquefied Natural Gas Terminating and Processing Plant					
16	364	Subtotal - Base Load Liquefied Natural Gas	\$ -	\$ -	\$ -	\$ -	\$ -
17		Sub Total Storage and Processing Plant	\$ 238,931	\$ 22,326	\$ -	\$ -	\$ 261,258
18		Transmission Plant					
19	365-372	Subtotal - Transmission Plant	\$ 249,626	\$ 14,173	\$ -	\$ -	\$ 263,799
20		Distribution Plant					
21	374-388	Subtotal - Distribution Plant	\$ 1,364,865	\$ 47,490	\$ 7,536	\$ 60	\$ 1,404,879
22		Gas General Plant					
23	389-399	Subtotal - Gas General Plant	\$ 59,899	\$ 1,883	\$ 1,988	\$ (97)	\$ 59,697
24		Total Plant in Service	\$ 1,915,550	\$ 87,332	\$ 10,270	\$ 2,650	\$ 1,995,262

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

			Ameren Illinois Gas			
			7 Months Ended July 2012			
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of July 31, 2012
	(A)	(B)	(H)	(I)	(J)	(K)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ -	\$ -	\$ -	\$ 5,561
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	6,585	578	-	267,265
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		Base Load Liquefied Natural Gas Terminating and Processing Plant				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	6,585	578	-	267,265
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	13,624	4	-	277,419
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	32,112	5,658	(96)	1,431,237
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	2,506	1,178	440	61,466
24		Total Plant in Service	<u>\$ 54,827</u>	<u>\$ 7,419</u>	<u>\$ 345</u>	<u>\$ 2,043,016</u>

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

Ameren Illinois Gas
7 Months Ended July 2012

Line No.	Account No. (A)	Title of Plant Function (B)	Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)	Plant Balances as of July 31, 2012 (K)
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Ameren Illinois Gas
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,
(\$000s)

Ameren Illinois Gas						
5 Months Ended December 2012						
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2012
	(A)	(B)	(L)	(M)	(N)	(O)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ -	\$ -	\$ -	\$ 5,561
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	7,432	-	-	274,697
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	7,432	-	-	274,697
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	18,694	-	-	296,113
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	28,050	3,463	-	1,455,824
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	3,071	431	-	64,106
24		Total Plant in Service	\$ 57,247	\$ 3,894	\$ -	\$ 2,096,369

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

Ameren Illinois Gas
 5 Months Ended December 2012

Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2012
(A)	(A)	(B)	(L)	(M)	(N)	(O)

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

			Ameren Illinois Gas			
			Calendar Year 2013			
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2013
	(A)	(B)	(P)	(Q)	(R)	(S)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ 8,793	\$ -	\$ 252	\$ 14,606
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	8,171	73	-	282,795
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	8,171	73	-	282,795
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	12,600	278	-	308,435
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	66,304	9,984	(252)	1,511,891
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	7,072	1,221	-	69,956
24		Total Plant in Service	<u>\$ 102,939</u>	<u>\$ 11,556</u>	<u>\$ -</u>	<u>\$ 2,187,752</u>

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

 Ameren Illinois Gas
 Calendar Year 2013

Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2013
(A)	(A)	(B)	(P)	(Q)	(R)	(S)

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

Ameren Illinois Gas						
Calendar Year 2014						
Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2014
	(A)	(B)	(T)	(U)	(V)	(W)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ 7,491	\$ -	\$ 11,971	\$ 34,067
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant		-		-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	13,666	122	-	296,339
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		Base Load Liquefied Natural Gas Terminating and Processing Plant				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	13,666	122	-	296,339
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	20,988	460	-	328,963
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	85,897	13,135	(11,971)	1,572,682
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	10,039	1,950	-	78,046
24		Total Plant in Service	\$ 138,081	\$ 15,667	\$ -	\$ 2,310,166

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

 Ameren Illinois Gas
 Calendar Year 2014

Line No.	Account No.	Title of Plant Function	Gross Additions During the Year	Retirements During the Year	Transfers During the Year	Plant Balances as of December 31, 2014
(A)	(A)	(B)	(T)	(U)	(V)	(W)

Ameren Illinois Gas
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Total		Ameren Illinois Total	
			2011 Transfers (C)	Explanation of Transfers (D)	7 MTD July 2012 Transfers (E)	Explanation of Transfers (F)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ 2,757	Transfers related to AIC gas supply assets transferred from Ameren Fuels and Services (AFS)	\$ -	
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	\$ -		\$ -	
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	\$ -		\$ -	
8		Mfd gas Production Plant (Submit Supplement Statement)	\$ (70)	Transfers to correct disabled asset location	\$ -	
9		Sub Total Production Plant	\$ (70)		\$ -	
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	\$ -		\$ -	
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	\$ -		\$ -	
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant				
16	364	Subtotal - Base Load Liquefied Natural Gas	\$ -		\$ -	
17		Sub Total Storage and Processing Plant	\$ -		\$ -	
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	\$ -		\$ -	
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	\$ 60	Transfers due to the retirement of the Alton Propane Gas Plant	\$ (96)	Transfers from account 379 to 397
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	\$ (97)	Transfer of vehicles due to disabled asset locations. Transfers from gas to electric due to asset utilization.	\$ 440	Transfers from gas to electric due to asset utilization. Transfers from account 379 to 397.
24		Total Plant in Service	\$ 2,650		\$ 345	

Ameren Illinois Gas
Workpaper Supporting Electric Plant Balances, Retirements, and Transfers
As Of December 31,

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Total		Ameren Illinois Total	
			2013 Transfers (E)	Explanation of Transfers (F)	2014 Transfers (E)	Explanation of Transfers (F)
1		Gas Intangible Plant				
2	301-303	Subtotal - Gas Intangible Plant	\$ 252	Reclassification of project dollars from Distribution Plant to Intangible Plant	\$ 11,971	Reclassification of project dollars from Distribution Plant to Intangible Plant
3		Gas Production Plant				
4		Natural Gas Production and Gathering Plant				
5	321-339	Subtotal - Production and Gathering Plant	\$ -		\$ -	
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	\$ -		\$ -	
8		Mfd gas Production Plant (Submit Supplement Statement)	\$ -		\$ -	
9		Sub Total Production Plant	\$ -		\$ -	
10		Natural Gas Storage and Processing Plant				
11		Underground Storage Plant				
12	117,350-358	Subtotal - Underground Storage Plant	\$ -		\$ -	
13		Other Storage Plant				
14	360-363	Subtotal - Other Storage Plant	\$ -		\$ -	
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant				
16	364	Subtotal - Base Load Liquefied Natural Gas	\$ -		\$ -	
17		Sub Total Storage and Processing Plant	\$ -		\$ -	
18		Transmission Plant				
19	365-372	Subtotal - Transmission Plant	\$ -		\$ -	
20		Distribution Plant				
21	374-388	Subtotal - Distribution Plant	\$ (252)	Reclassification of project dollars from Distribution Plant to Intangible Plant	\$ (11,971)	Reclassification of project dollars from Distribution Plant to Intangible Plant
22		Gas General Plant				
23	389-399	Subtotal - Gas General Plant	\$ -		\$ -	
24		Total Plant in Service	\$ -		\$ -	

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

Line No.	Plant Function (A)	Balance at December 31, 2010 (B)	Depreciation & Amortization Expense (C)	Transportation Expenses - Clearing (D)	Retirements (E)	Cost of Removal (F)	Salvage (G)	Miscellaneous & Other (H)
1	Intangible	1,065	489	-	-	-	-	2,085
2	Manufactured Gas Prod	1,183	24	-	746	-	-	(214)
3	Production and Gathering	15	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	91,413	3,425	-	-	130	2	-
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	148,910	2,425	-	-	21	(64)	-
8	Distribution	792,555	20,945	-	7,536	1,500	125	62
9	General Plant	18,488	3,513	1,988	1,988	6	121	(1,972)
10	Total	<u>\$ 1,053,629</u>	<u>\$ 30,821</u>	<u>\$ 1,988</u>	<u>\$ 10,270</u>	<u>\$ 1,656</u>	<u>\$ 184</u>	<u>\$ (38)</u>

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

Line No.	Plant Function (A)	Balance at December 31, 2011 (I)	Depreciation & Amortization Expense (J)	Transportation Expenses - Clearing (K)	Retirements (L)	Cost of Removal (M)	Salvage (N)	Miscellaneous & Other (O)
1	Intangible	3,639	798	-	-	-	-	-
2	Manufactured Gas Prod	248	-	-	-	-	-	-
3	Production and Gathering	15	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	94,711	3,763	-	578	145	-	-
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	151,250	2,633	-	4	20	(10)	-
8	Distribution	804,651	21,640	-	9,121	1,745	240	(5)
9	General Plant	20,146	1,663	2,031	1,609	33	61	130
10	Total	<u>\$ 1,074,658</u>	<u>\$ 30,497</u>	<u>\$ 2,031</u>	<u>\$ 11,313</u>	<u>\$ 1,944</u>	<u>\$ 291</u>	<u>\$ 125</u>

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

Line No.	Plant Function (A)	Balance at December 31, 2012 [1] (P)	Depreciation & Amortization Expense (Q)	Transportation Expenses - Clearing (R)	Retirements (S)	Cost of Removal (T)	Salvage (U)	Miscellaneous & Other (V)
1	Intangible	4,437	1,178	-	-	-	-	-
2	Manufactured Gas Prod	248	-	-	-	-	-	-
3	Production and Gathering	15	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	97,750	4,099	-	73	167	-	-
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	153,849	2,930	-	278	25	-	-
8	Distribution	815,659	21,198	-	9,984	1,084	-	-
9	General Plant	22,389	1,879	2,655	1,221 [3]	-	-	-
10	Total	<u>\$ 1,094,347</u>	<u>\$ 31,284</u>	<u>\$ 2,655</u>	<u>\$ 11,556</u>	<u>\$ 1,276</u>	<u>\$ -</u>	<u>\$ -</u>

NOTES

- [1] Includes seven months of actual data and five months of forecasted data
[2] Includes zero months of actual data and twelve months of forecasted data
[3] Reclassification of retirements from Electric to Gas

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

Line No.	Plant Function (A)	Balance at December 31, 2013 [2] (W)	Depreciation & Amortization Expense (X)	Transportation Expenses - Clearing (Y)	Retirements (Z)	Cost of Removal (AA)	Salvage (AB)	Miscellaneous & Other (AC)	Balance at December 31, 2014 (AD)
1	Intangible	5,615	3,285	-	-	-	-	-	8,900
2	Manufactured Gas Prod	248	-	-	-	-	-	-	248
3	Production and Gathering	15	-	-	-	-	-	-	15
4	Products Extraction	-	-	-	-	-	-	-	-
5	Underground Gas Storage	101,609	4,099	-	122	75	-	-	105,510
6	Other Storage Plant	-	-	-	-	-	-	-	-
7	Transmission	156,476	3,069	-	460	-	-	-	159,085
8	Distribution	825,790	21,754	-	13,135	863	-	-	833,545
9	General Plant	25,703	2,144	3,139	1,950 [3]	6	-	-	29,031
10	Total	<u>\$ 1,115,454</u>	<u>\$ 34,350</u>	<u>\$ 3,139</u>	<u>\$ 15,667</u>	<u>\$ 944</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,136,333</u>

NOTES

[1] Includes seven months of actual data and five months of forecasted data

[2] Includes zero months of actual data and twelve months of forecasted data

[3] Reclassification of retirements from Electric to Gas

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

Line No.	Plant Function (A)	Balance at September 30, 2010 (B)	Reserve Changes (C)
1	Intangible	-	238
2	Manufactured Gas Prod	1,174	9
3	Production and Gathering	15	-
4	Products Extraction	-	-
5	Underground Gas Storage	18,442	169
6	Other Storage Plant	-	-
7	Transmission	35,867	108
8	Distribution	131,785	766
9	General Plant	5,286	229
10	Total	<u>\$ 192,569</u>	<u>\$ 1,520</u>

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

Line No.	Plant Function (A)	Balance at December 31, 2010 (D)	Depreciation & Amortization Expense (E)	Transportation Expenses - Clearing (F)	Retirements (G)	Cost of Removal (H)	Salvage (I)	Miscellaneous & Other (J)
1	Intangible	238	110	-	-	-	-	467
2	Manufactured Gas Prod	1,183	24	-	746	-	-	(214)
3	Production and Gathering	15	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	18,611	697	-	-	26	1	-
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	35,975	438	-	-	4	(12)	-
8	Distribution	132,551	4,341	-	1,562	311	26	13
9	General Plant	5,515	1,017	575	575	2	35	(571)
10	Total	<u>\$ 194,089</u>	<u>\$ 6,627</u>	<u>\$ 575</u>	<u>\$ 2,883</u>	<u>\$ 343</u>	<u>\$ 50</u>	<u>\$ (305)</u>

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

Line No.	Plant Function (A)	Balance at December 31, 2011 (K)	Depreciation & Amortization Expense (L)	Transportation Expenses - Clearing (M)	Retirements (N)	Cost of Removal (O)	Salvage (P)	Miscellaneous & Other (Q)
1	Intangible	815	179	-	-	-	-	-
2	Manufactured Gas Prod	248	-	-	-	-	-	-
3	Production and Gathering	15	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	19,282	766	-	118	30	-	-
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	36,398	476	-	1	4	(2)	-
8	Distribution	135,058	4,485	-	1,891	362	50	(1)
9	General Plant	5,995	481	588	466	10	18	38
10	Total	<u>\$ 197,810</u>	<u>\$ 6,387</u>	<u>\$ 588</u>	<u>\$ 2,475</u>	<u>\$ 404</u>	<u>\$ 66</u>	<u>\$ 37</u>

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

Line No.	Plant Function (A)	Balance at December 31, 2012 [1] (R)	Depreciation & Amortization Expense (S)	Transportation Expenses - Clearing (T)	Retirements (U)	Cost of Removal (V)	Salvage (W)	Miscellaneous & Other (X)
1	Intangible	993	264	-	-	-	-	-
2	Manufactured Gas Prod	248	-	-	-	-	-	-
3	Production and Gathering	15	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	19,901	834	-	15	34	-	-
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	36,867	529	-	50	5	-	-
8	Distribution	137,340	4,394	-	2,069	225	-	-
9	General Plant	6,644	544	769	353	-	-	-
10	Total	<u>\$ 202,008</u>	<u>\$ 6,565</u>	<u>\$ 769</u>	<u>\$ 2,488</u>	<u>\$ 263</u>	<u>\$ -</u>	<u>\$ -</u>

NOTES

[1] Includes seven months of actual data and five months of forecasted data
Rate zone values are derived from the corresponding rate zone
percentage workpaper.

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

Line No.	Plant Function (A)	Balance at December 31, 2013 [2] (Y)	Depreciation & Amortization Expense (Z)	Transportation Expenses - Clearing (AA)	Retirements (AB)	Cost of Removal (AC)	Salvage (AD)	Miscellaneous & Other (AE)	Balance at December 31, 2014 (AF)
1	Intangible	1,257	735	-	-	-	-	-	1,992
2	Manufactured Gas Prod	248	-	-	-	-	-	-	248
3	Production and Gathering	15	-	-	-	-	-	-	15
4	Products Extraction	-	-	-	-	-	-	-	-
5	Underground Gas Storage	20,686	834	-	25	15	-	-	21,481
6	Other Storage Plant	-	-	-	-	-	-	-	-
7	Transmission	37,341	554	-	83	-	-	-	37,812
8	Distribution	139,440	4,509	-	2,722	179	-	-	141,047
9	General Plant	7,603	621	909	564	2	-	-	8,566
10	Total	<u>\$ 206,590</u>	<u>\$ 7,253</u>	<u>\$ 909</u>	<u>\$ 3,395</u>	<u>\$ 196</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 211,161</u>

NOTES

[2] Includes zero months of actual data and twelve months of forecasted data
 Rate zone values are derived from the corresponding rate zone percentage
 workpaper.

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

Line No.	Plant Function (A)	Balance at September 30, 2010 (B)	Reserve Changes (C)
1	Intangible	-	280
2	Manufactured Gas Prod	-	-
3	Production and Gathering	-	-
4	Products Extraction	-	-
5	Underground Gas Storage	25,954	238
6	Other Storage Plant	-	-
7	Transmission	45,358	143
8	Distribution	276,677	1,092
9	General Plant	8,265	227
10	Total	<u>\$ 356,254</u>	<u>\$ 1,979</u>

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

Line No.	Plant Function (A)	Balance at December 31, 2010 (D)	Depreciation & Amortization Expense (E)	Transportation Expenses - Clearing (F)	Retirements (G)	Cost of Removal (H)	Salvage (I)	Miscellaneous & Other (J)
1	Intangible	280	128	-	-	-	-	547
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	26,192	981	-	-	37	1	-
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	45,500	580	-	-	5	(15)	-
8	Distribution	277,770	6,188	-	2,227	443	37	18
9	General Plant	8,492	1,006	569	569	2	35	(565)
10	Total	<u>\$ 358,233</u>	<u>\$ 8,884</u>	<u>\$ 569</u>	<u>\$ 2,796</u>	<u>\$ 487</u>	<u>\$ 57</u>	<u>\$ 1</u>

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

Line No.	Plant Function (A)	Balance at December 31, 2011 (K)	Depreciation & Amortization Expense (L)	Transportation Expenses - Clearing (M)	Retirements (N)	Cost of Removal (O)	Salvage (P)	Miscellaneous & Other (Q)
1	Intangible	955	209	-	-	-	-	-
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	27,137	1,078	-	166	42	-	-
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	46,060	630	-	1	5	(2)	-
8	Distribution	281,343	6,394	-	2,695	516	71	(1)
9	General Plant	8,966	476	582	461	9	18	37
10	Total	<u>\$ 364,462</u>	<u>\$ 8,787</u>	<u>\$ 582</u>	<u>\$ 3,322</u>	<u>\$ 571</u>	<u>\$ 86</u>	<u>\$ 36</u>

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

Line No.	Plant Function (A)	Balance at December 31, 2012 [1] (R)	Depreciation & Amortization Expense (S)	Transportation Expenses - Clearing (T)	Retirements (U)	Cost of Removal (V)	Salvage (W)	Miscellaneous & Other (X)
1	Intangible	1,165	309	-	-	-	-	-
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	28,007	1,174	-	21	48	-	-
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	46,682	701	-	66	6	-	-
8	Distribution	284,596	6,263	-	2,950	320	-	-
9	General Plant	9,609	538	760	350	-	-	-
10	Total	<u>\$ 370,059</u>	<u>\$ 8,986</u>	<u>\$ 760</u>	<u>\$ 3,387</u>	<u>\$ 374</u>	<u>\$ -</u>	<u>\$ -</u>

NOTES

[1] Includes seven months of actual data and five months of forecasted data
Rate zone values are derived from the corresponding rate zone
percentage workpaper.

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

Line No.	Plant Function (A)	Balance at December 31, 2013 [2] (Y)	Depreciation & Amortization Expense (Z)	Transportation Expenses - Clearing (AA)	Retirements (AB)	Cost of Removal (AC)	Salvage (AD)	Miscellaneous & Other (AE)	Balance at December 31, 2014 (AF)
1	Intangible	1,474	862	-	-	-	-	-	2,337
2	Manufactured Gas Prod	-	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-	-
5	Underground Gas Storage	29,113	1,174	-	35	21	-	-	30,231
6	Other Storage Plant	-	-	-	-	-	-	-	-
7	Transmission	47,310	734	-	110	-	-	-	47,934
8	Distribution	287,589	6,427	-	3,881	255	-	-	289,880
9	General Plant	10,558	614	899	558	2	-	-	11,511
10	Total	<u>\$ 376,044</u>	<u>\$ 9,812</u>	<u>\$ 899</u>	<u>\$ 4,584</u>	<u>\$ 278</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 381,892</u>

NOTES

[2] Includes zero months of actual data and twelve months of forecasted data
Rate zone values are derived from the corresponding rate zone percentage
workpaper.

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

Line No.	Plant Function (A)	Balance at September 30, 2010 (B)	Reserve Changes (C)
1	Intangible	1,065	(518)
2	Manufactured Gas Prod	-	-
3	Production and Gathering	-	-
4	Products Extraction	-	-
5	Underground Gas Storage	46,188	423
6	Other Storage Plant	-	-
7	Transmission	67,088	346
8	Distribution	380,396	1,838
9	General Plant	4,145	336
10	Total	<u>\$ 498,882</u>	<u>\$ 2,425</u>

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

Line No.	Plant Function (A)	Balance at December 31, 2010 (D)	Depreciation & Amortization Expense (E)	Transportation Expenses - Clearing (F)	Retirements (G)	Cost of Removal (H)	Salvage (I)	Miscellaneous & Other (J)
1	Intangible	547	251	-	-	-	-	1,071
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	46,611	1,746	-	-	66	1	-
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	67,434	1,407	-	-	12	(37)	-
8	Distribution	382,234	10,415	-	3,748	746	62	31
9	General Plant	4,482	1,490	843	843	2	51	(836)
10	Total	<u>\$ 501,308</u>	<u>\$ 15,310</u>	<u>\$ 843</u>	<u>\$ 4,591</u>	<u>\$ 827</u>	<u>\$ 78</u>	<u>\$ 265</u>

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

Line No.	Plant Function (A)	Balance at December 31, 2011 (K)	Depreciation & Amortization Expense (L)	Transportation Expenses - Clearing (M)	Retirements (N)	Cost of Removal (O)	Salvage (P)	Miscellaneous & Other (Q)
1	Intangible	1,869	410	-	-	-	-	-
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	48,292	1,919	-	295	74	-	-
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	68,792	1,528	-	2	12	(6)	-
8	Distribution	388,249	10,761	-	4,536	868	119	(2)
9	General Plant	5,185	705	862	683	14	26	55
10	Total	<u>\$ 512,387</u>	<u>\$ 15,323</u>	<u>\$ 862</u>	<u>\$ 5,516</u>	<u>\$ 968</u>	<u>\$ 139</u>	<u>\$ 53</u>

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Depreciation Reserve
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Line No.	Plant Function (A)	Balance at December 31, 2012 [1] (R)	Depreciation & Amortization Expense (S)	Transportation Expenses - Clearing (T)	Retirements (U)	Cost of Removal (V)	Salvage (W)	Miscellaneous & Other (X)
1	Intangible	2,279	605	-	-	-	-	-
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	49,842	2,090	-	37	85	-	-
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	70,300	1,700	-	161	15	-	-
8	Distribution	393,723	10,542	-	4,965	539	-	-
9	General Plant	6,136	797	1,126	518	-	-	-
10	Total	<u>\$ 522,280</u>	<u>\$ 15,734</u>	<u>\$ 1,126</u>	<u>\$ 5,681</u>	<u>\$ 639</u>	<u>\$ -</u>	<u>\$ -</u>

NOTES

[1] Includes seven months of actual data and five months of forecasted data
Rate zone values are derived from the corresponding rate zone
percentage workpaper.

Ameren Illinois Gas
Depreciation Reserve
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 (\$000s)

Line No.	Plant Function (A)	Balance at December 31, 2013 [2] (Y)	Depreciation & Amortization Expense (Z)	Transportation Expenses - Clearing (AA)	Retirements (AB)	Cost of Removal (AC)	Salvage (AD)	Miscellaneous & Other (AE)	Balance at December 31, 2014 (AF)
1	Intangible	2,884	1,687	-	-	-	-	-	4,571
2	Manufactured Gas Prod	-	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-	-
5	Underground Gas Storage	51,809	2,090	-	62	38	-	-	53,799
6	Other Storage Plant	-	-	-	-	-	-	-	-
7	Transmission	71,825	1,781	-	267	-	-	-	73,339
8	Distribution	398,761	10,818	-	6,532	429	-	-	402,618
9	General Plant	7,542	910	1,332	827	2	-	-	8,954
10	Total	<u>\$ 532,821</u>	<u>\$ 17,285</u>	<u>\$ 1,332</u>	<u>\$ 7,688</u>	<u>\$ 470</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 543,279</u>

NOTES

[2] Includes zero months of actual data and twelve months of forecasted data
 Rate zone values are derived from the corresponding rate zone percentage
 workpaper.

Ameren Illinois Gas
Workpaper Supporting Depreciation Reserve
As of September 30, 2010

Line No.	Account No. (A)	Title of Plant Function (B)	Allocator (C)	Allocation			
				AmerenCILCO (D)	AmerenCIPS (E)	AmerenIP (F)	Total (G)
1		Gas Intangible Plant					
2	301-303	Subtotal - Gas Intangible Plant	Customers	213,342	181,916	417,316	812,574
3		Gas Production Plant					
4		Natural Gas Production and Gathering Plant					
5	321-339	Subtotal - Production and Gathering Plant		-	11	-	11
6		Production Extraction Plant					
7	340-348	Subtotal - Products Extraction Plant		-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)		-	873	-	873
9		Sub Total Production Plant		-	885	-	885
10		Natural Gas Storage and Processing Plant					
11		Underground Storage Plant					
12	117,350-358	Subtotal - Underground Storage Plant	Demand	53,988	38,361	96,077	188,426
13		Other Storage Plant					
14	360-363	Subtotal - Other Storage Plant		-	-	-	-

Ameren Illinois Gas
Workpaper Supporting Depreciation Reserve
As of September 30, 2010

Line No.	Account No. (A)	Title of Plant Function (B)	Allocator (C)	Allocation			
				AmerenCILCO (D)	AmerenCIPS (E)	AmerenIP (F)	Total (G)
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant					
16	364	Subtotal - Base Load Liquefied Natural Gas		-	-	-	-
17		Sub Total Storage and Processing Plant		54,267	42,493	135,767	232,527
18		Transmission Plant					
19	365-372	Subtotal - Transmission Plant		58,893	44,471	142,902	246,266
20		Distribution Plant					
21	374-388	Subtotal - Distribution Plant		399,449	280,214	672,324	1,351,987
22		Gas General Plant					
23	389-399	Subtotal - Gas General Plant		16,748	16,925	24,805	58,478
24		Total Plant in Service		<u>\$ 742,699</u>	<u>\$ 566,904</u>	<u>\$ 1,393,114</u>	<u>\$ 2,702,717</u>

Ameren Illinois Gas
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Line No.	Account No. (A)	Title of Plant Function (B)	Allocator (C)	Allocation Percentages			
				AmerenCILCO (H)	AmerenCIPS (I)	AmerenIP (J)	Total (K)
1		Gas Intangible Plant					
2	301-303	Subtotal - Gas Intangible Plant	Customers	26.26%	22.39%	51.36%	100.00%
3		Gas Production Plant					
4		Natural Gas Production and Gathering Plant					
5	321-339	Subtotal - Production and Gathering Plant		0.00%	100.00%	0.00%	100.00%
6		Production Extraction Plant					
7	340-348	Subtotal - Products Extraction Plant		0.00%	0.00%	0.00%	0.00%
8		Mfd gas Production Plant (Submit Supplement Statement)		0.00%	100.00%	0.00%	100.00%
9		Sub Total Production Plant		0.00%	100.00%	0.00%	100.00%
10		Natural Gas Storage and Processing Plant					
11		Underground Storage Plant					
12	117,350-358	Subtotal - Underground Storage Plant	Demand	28.65%	20.36%	50.99%	100.00%
13		Other Storage Plant					
14	360-363	Subtotal - Other Storage Plant		0.00%	0.00%	0.00%	0.00%

Ameren Illinois Gas
Workpaper Supporting Depreciation Reserve
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Line No.	Account No. (A)	Title of Plant Function (B)	Allocator (C)	Allocation Percentages			
				AmerenCILCO (H)	AmerenCIPS (I)	AmerenIP (J)	Total (K)
15		Base Load Liquefied Natural Gas Terminaling and Processing Plant					
16	364	Subtotal - Base Load Liquefied Natural Gas		0.00%	0.00%	0.00%	0.00%
17		Sub Total Storage and Processing Plant		23.34%	18.27%	58.39%	100.00%
18		Transmission Plant					
19	365-372	Subtotal - Transmission Plant		23.91%	18.06%	58.03%	100.00%
20		Distribution Plant					
21	374-388	Subtotal - Distribution Plant		29.55%	20.73%	49.73%	100.00%
22		Gas General Plant					
23	389-399	Subtotal - Gas General Plant		28.64%	28.94%	42.42%	100.00%
24		Total Plant in Service		<u>27.48%</u>	<u>20.98%</u>	<u>51.54%</u>	<u>100.00%</u>

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

Line No.	Plant Function (A)	Balance at September 30, 2010 (B)	Reserve Changes (C)	Balance at December 31, 2010 (D)	Depreciation & Amortization Expense (E)	Transportation Expenses - Clearing (F)	Retirements (G)	Cost of Removal (H)	Salvage (I)
<u>Ameren Illinois Gas Total</u>									
1	Intangible	\$ 1,065	\$ -	\$ 1,065	\$ 489	\$ -	\$ -	\$ -	\$ -
2	Manufactured Gas Prod	1,174	9	1,183	24	-	746	-	-
3	Production and Gathering	15	-	15	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-	-
5	Underground Gas Storage	90,583	830	91,413	3,425	-	-	130	2
6	Other Storage Plant	-	-	-	-	-	-	-	-
7	Transmission	148,313	596	148,910	2,425	-	-	21	(64)
8	Distribution	788,858	3,696	792,555	20,945	-	7,536	1,500	125
9	General Plant	17,696	793	18,488	3,513	1,988	1,988	6	121
10	Total	<u>\$ 1,047,705</u>	<u>\$ 5,924</u>	<u>\$ 1,053,629</u>	<u>\$ 30,821</u>	<u>\$ 1,988</u>	<u>\$ 10,270</u>	<u>\$ 1,656</u>	<u>\$ 184</u>

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

Line No.	Plant Function (A)	Miscellaneous & Other (J)
	<u>Ameren Illinois Gas Total</u>	
1	Intangible	\$ 2,085
2	Manufactured Gas Prod	(214)
3	Production and Gathering	-
4	Products Extraction	-
5	Underground Gas Storage	-
6	Other Storage Plant	-
7	Transmission	-
8	Distribution	62
9	General Plant	<u>(1,972)</u>
10	Total	<u>\$ (38)</u>

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

Line No.	Plant Function (A)	Balance at December 31, 2011 (K)	Depreciation & Amortization Expense (L)	Transportation Expenses - Clearing (M)	Retirements (N)	Cost of Removal (O)	Salvage (P)	Miscellaneous & Other (Q)	Balance at July 31, 2012 (R)
<u>Ameren Illinois Gas Total</u>									
1	Intangible	3,639	\$ 492	\$ -	\$ -	\$ -	\$ -	\$ -	4,131
2	Manufactured Gas Prod	248	-	-	-	-	-	-	248
3	Production and Gathering	15	-	-	-	-	-	-	15
4	Products Extraction	-	-	-	-	-	-	-	-
5	Underground Gas Storage	94,711	2,185	-	578	35	-	-	96,282
6	Other Storage Plant	-	-	-	-	-	-	-	-
7	Transmission	151,250	1,510	-	4	-	(10)	-	152,746
8	Distribution	804,651	12,531	-	5,658	1,510	240	(5)	810,249
9	General Plant	20,146	943	1,168	1,178	-	61	130	21,270
10	Total	<u>\$ 1,074,658</u>	<u>\$ 17,662</u>	<u>\$ 1,168</u>	<u>\$ 7,419</u>	<u>\$ 1,545</u>	<u>\$ 291</u>	<u>\$ 125</u>	<u>\$ 1,084,941</u>

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

Line No.	Plant Function (A)	Depreciation & Amortization Expense (S)	Transportation Expenses - Clearing (T)	Retirements (U)	Cost of Removal (V)	Salvage (W)	Miscellaneous & Other (X)	Balance at December 31, 2012 (Y)
<u>Ameren Illinois Gas Total</u>								
1	Intangible	306		-	-			4,437
2	Manufactured Gas Prod	-		-	-			248
3	Production and Gathering	-		-	-			15
4	Products Extraction	-		-	-			-
5	Underground Gas Storage	1,578		-	110			97,750
6	Other Storage Plant	-		-	-			-
7	Transmission	1,123		-	20			153,849
8	Distribution	9,109		3,463	235			815,659
9	General Plant	720	863	431	33			22,389
10	Total	<u>\$ 12,835</u>	<u>\$ 863</u>	<u>\$ 3,894</u>	<u>\$ 398</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,094,347</u>

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

Line No.	Plant Function (A)	Balance at December 31, 2012 (B)	Depreciation & Amortization Expense (C)	Transportation Expenses - Clearing (D)	Retirements (E)	Cost of Removal (F)	Salvage (G)	Miscellaneous & Other (H)	Balance at December 31, 2013 (I)
<u>Ameren Illinois Gas Total</u>									
1	Intangible	4,437	1,178		-	-			5,615
2	Manufactured Gas Prod	248	-		-	-			248
3	Production and Gathering	15	-		-	-			15
4	Products Extraction	-	-		-	-			-
5	Underground Gas Storage	97,750	4,099		73	167			101,609
6	Other Storage Plant	-	-		-	-			-
7	Transmission	153,849	2,930		278	25			156,476
8	Distribution	815,659	21,198		9,984	1,084			825,790
9	General Plant	22,389	1,879	2,655	1,221 [1]	-			25,703
10	Total	<u>\$ 1,094,347</u>	<u>\$ 31,284</u>	<u>\$ 2,655</u>	<u>\$ 11,556</u>	<u>\$ 1,276</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,115,454</u>

NOTES

[1] Reclassification of retirements from Electric to Gas

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

Line No.	Plant Function (A)	Depreciation & Amortization Expense (J)	Transportation Expenses - Clearing (K)	Retirements (L)	Cost of Removal (M)	Salvage (N)	Miscellaneous & Other (O)	Balance at December 31, 2014 (P)
<u>Ameren Illinois Gas Total</u>								
1	Intangible	3,285		-	-			8,900
2	Manufactured Gas Prod	-		-	-			248
3	Production and Gathering	-		-	-			15
4	Products Extraction	-		-	-			-
5	Underground Gas Storage	4,099		122	75			105,510
6	Other Storage Plant	-		-	-			-
7	Transmission	3,069		460	-			159,085
8	Distribution	21,754		13,135	863			833,545
9	General Plant	2,144	3,139	1,950 [1]	6			29,031
10	Total	<u>\$ 34,350</u>	<u>\$ 3,139</u>	<u>\$ 15,667</u>	<u>\$ 944</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,136,333</u>

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

Line No.	Plant Function (A)	2014 Depreciation & Amortization Expense (B)	2013 Reclassification (C)	2014 Reclassification (D)	Depreciation Rate (E)	2014 Depreciation & Amortization Expense Impact from 2013 Reclassification (F)	2014 Depreciation & Amortization Expense Impact from 2014 Reclassification (G)	Adjusted 2014 Depreciation & Amortization Expense (H)	Adjusted 2014 Depreciation & Amortization Expense (H)
<u>Ameren Illinois Gas Total</u>									
1	Intangible	3,035	252	11,971	20.00%	50	200	250	3,285
2	Manufactured Gas Prod	-						-	-
3	Production and Gathering	-						-	-
4	Products Extraction	-						-	-
5	Underground Gas Storage	4,099						-	4,099
6	Other Storage Plant	-						-	-
7	Transmission	3,069						-	3,069
8	Distribution	21,772	(252)	(11,971)	1.45%	(4)	(14)	(18)	21,754
9	General Plant	2,144						-	2,144
10	Total	<u>\$ 34,119</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 47</u>	<u>\$ 185</u>	<u>\$ 232</u>	<u>\$ 34,350</u>

Ameren Illinois Gas
Allowance for Funds Used During Construction
 For the Month Ending

Ameren Illinois Gas								
Line No.	Month/Year (A)	Total CWIP Balance (B)	CWIP Balance Accruing AFUDC (C)	CWIP Balance NOT Accruing AFUDC (D)	AFUDC Debt Accrual Rate (E)	AFUDC Equity Accrual Rate (F)	AFUDC Debt Generated [1] (G)	AFUDC Equity Generated [1] (H)
1	2011	\$ 20,896,721	\$ 17,554,617	\$ 3,342,104 [2]	3.0932%	5.9059%	\$ 428,633	\$ 818,488
2	2012	\$ 13,406,092	\$ 11,423,331	\$ 1,982,761 [2]	4.6547%	5.0705%	\$ 469,150	\$ 778,717
3	2013	\$ 22,945,776	\$ 19,552,096	\$ 3,393,680 [2]	2.8200%	4.0200%	\$ 830,153	\$ 1,183,410
	2014							
4	January	\$ 27,474,884	\$ 23,411,349	\$ 4,063,535	0.2350%	0.3350%	\$ 55,017	\$ 78,428
5	February	32,282,044	27,507,530	4,774,514	0.2350%	0.3350%	64,643	92,150
6	March	35,358,852	30,129,278	5,229,574	0.2350%	0.3350%	70,804	100,933
7	April	39,542,980	33,694,573	5,848,407	0.2350%	0.3350%	79,182	112,877
8	May	42,900,848	36,555,813	6,345,035	0.2350%	0.3350%	85,906	122,462
9	June	40,741,292	34,715,655	6,025,637	0.2350%	0.3350%	81,582	116,297
10	July	44,033,924	37,521,307	6,512,617	0.2350%	0.3350%	88,175	125,696
11	August	47,591,448	40,552,673	7,038,775	0.2350%	0.3350%	95,299	135,851
12	September	46,879,680	39,946,175	6,933,505	0.2350%	0.3350%	93,874	133,820
13	October	47,202,852	40,221,550	6,981,302	0.2350%	0.3350%	94,521	134,742
14	November	47,493,124	40,468,891	7,024,233	0.2350%	0.3350%	95,102	135,571
15	December	29,958,552	25,527,682	4,430,870	0.2350%	0.3350%	59,990	85,518
16	2014	\$ 29,958,552	\$ 25,527,682	\$ 4,430,870	2.82%	4.02%	\$ 964,093	\$ 1,374,346

NOTES

- [1] Work Orders with In Service dates same month receive half month AFUDC.
- [2] The balances are as of December
- [3] Includes AFUDC reversal - Prior month In Service date entered will reverse AFUDC calculated after the In Service date.

Ameren Illinois Gas
Allowance for Funds Used During Construction
 For the Month Ending

Ameren Illinois Gas					
Line No.	Month/Year (A)	Total AFUDC Generated (I)	AFUDC Adjustments [3] (J)	Total AFUDC Booked to PF 419102, 419105, & 432002 (K)	AFUDC Transferred to Plant In Service (L)
1	2011	\$ 1,247,121	\$ 389	\$ 1,247,509	\$ (825,855)
2	2012	\$ 1,247,867	\$ (17)	\$ 1,247,850	\$ (249,426)
3	2013	\$ 2,013,564	\$ -	\$ 2,013,564	\$ 748,283
	<u>2014</u>				
4	January	\$ 133,445	\$ -	\$ 133,445	\$ -
5	February	156,793	-	156,793	-
6	March	171,737	-	171,737	11,135
7	April	192,059	-	192,059	-
8	May	208,368	-	208,368	303,849
9	June	197,879	-	197,879	6,087
10	July	213,871	-	213,871	26,582
11	August	231,150	-	231,150	22,541
12	September	227,693	-	227,693	165,344
13	October	229,263	-	229,263	212,348
14	November	230,673	-	230,673	102,648
15	December	145,508	-	145,508	1,310,685
16	2014	\$ 2,338,439	\$ -	\$ 2,338,439	\$ 2,161,221

NOTES

- [1] Work Orders with In Service dates same month receive half month AFUDC.
- [2] The balances are as of December
- [3] Includes AFUDC reversal - Prior month In Service date entered will reverse AFUDC calculated after the In Service date.

Ameren Illinois Gas
Allowance for Funds Used During Construction
For the Month Ending

Ameren Illinois Gas Rate Zone I

Line No.	Month/Year (A)	Total CWIP Balance (B)	CWIP Balance Accruing AFUDC (C)	CWIP Balance NOT Accruing AFUDC (D)	AFUDC Debt Accrual Rate (E)	AFUDC Equity Accrual Rate (F)	AFUDC Debt Generated [1] (G)	AFUDC Equity Generated [1] (H)
1	2011	\$ 4,253,261	\$ 3,573,019	\$ 680,243 [2]	2.4417%	4.6625%	\$ 87,243	\$ 166,593
2	2012	\$ 2,728,639	\$ 2,325,073	\$ 403,566 [2]	4.1069%	6.8169%	\$ 95,489	\$ 158,498
3	2013	\$ 4,670,320	\$ 3,979,580	\$ 690,740 [2]	4.2459%	6.0526%	\$ 168,967	\$ 240,868
	2014							
4	January	\$ 5,592,163	\$ 4,765,082	\$ 827,081 [2]	0.2350%	0.3350%	\$ 11,198	\$ 15,963
5	February	6,570,599	5,598,807	971,792 [2]	0.2350%	0.3350%	13,157	18,756
6	March	7,196,844	6,132,431	1,064,413 [2]	0.2350%	0.3350%	14,411	20,544
7	April	8,048,470	6,858,101	1,190,369 [2]	0.2350%	0.3350%	16,117	22,975
8	May	8,731,921	7,440,470	1,291,451 [2]	0.2350%	0.3350%	17,485	24,926
9	June	8,292,371	7,065,929	1,226,442 [2]	0.2350%	0.3350%	16,605	23,671
10	July	8,962,544	7,636,984	1,325,560 [2]	0.2350%	0.3350%	17,947	25,584
11	August	9,686,633	8,253,980	1,432,653 [2]	0.2350%	0.3350%	19,397	27,651
12	September	9,541,762	8,130,535	1,411,227 [2]	0.2350%	0.3350%	19,107	27,237
13	October	9,607,539	8,186,584	1,420,955 [2]	0.2350%	0.3350%	19,238	27,425
14	November	9,666,620	8,236,927	1,429,693 [2]	0.2350%	0.3350%	19,357	27,594
15	December	6,097,682	5,195,834	901,847 [2]	0.2350%	0.3350%	12,210	17,406
16	2014	\$ 6,097,682	\$ 5,195,834	\$ 901,847 [2]	2.82%	4.02%	\$ 196,229	\$ 279,731

NOTES

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

[2] The balances are as of December

Rate zone values for 2011 and 2012 are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Allowance for Funds Used During Construction
For the Month Ending

Ameren Illinois Gas Rate Zone I					
Line No.	Month/Year	Total AFUDC Generated	AFUDC Adjustments [3]	Total AFUDC Booked to PF 419102, 419105, & 432002	AFUDC Transferred to Plant In Service
	(A)	(I)	(J)	(K)	(L)
1	2011	\$ 253,835	\$ 79	\$ 253,915	\$ (168,092)
2	2012	\$ 253,987	\$ (3)	\$ 253,984	\$ (50,767)
3	2013	\$ 409,835	\$ -	\$ 409,835	\$ 152,303
	2014				
4	January	\$ 27,161	\$ -	\$ 27,161	\$ -
5	February	31,913	-	31,913	-
6	March	34,955	-	34,955	2,266
7	April	39,091	-	39,091	-
8	May	42,411	-	42,411	61,845
9	June	40,276	-	40,276	1,239
10	July	43,531	-	43,531	5,410
11	August	47,048	-	47,048	4,588
12	September	46,344	-	46,344	33,654
13	October	46,664	-	46,664	43,221
14	November	46,950	-	46,950	20,893
15	December	29,616	-	29,616	266,773
16	2014	\$ 475,959	\$ -	\$ 475,959	\$ 439,889

Ameren Illinois Gas
Allowance for Funds Used During Construction
For the Month Ending

Ameren Illinois Gas Rate Zone II

Line No.	Month/Year (A)	Total CWIP Balance (B)	CWIP Balance Accruing AFUDC (C)	CWIP Balance NOT Accruing AFUDC (D)	AFUDC Debt Accrual Rate (E)	AFUDC Equity Accrual Rate (F)	AFUDC Debt Generated [1] (G)	AFUDC Equity Generated [1] (H)
1	2011	\$ 5,851,293	\$ 4,915,470	\$ 935,823 [2]	2.4417%	4.6625%	\$ 120,022	\$ 229,185
2	2012	\$ 3,753,841	\$ 3,198,648	\$ 555,193 [2]	4.1069%	6.8169%	\$ 131,367	\$ 218,049
3	2013	\$ 6,425,049	\$ 5,474,785	\$ 950,265 [2]	4.2459%	6.0526%	\$ 232,451	\$ 331,367
	2014							
4	January	\$ 7,693,245	\$ 6,555,414	\$ 1,137,831 [2]	0.2350%	0.3350%	\$ 15,405	\$ 21,961
5	February	9,039,299	7,702,387	1,336,912 [2]	0.2350%	0.3350%	18,101	25,803
6	March	9,900,836	8,436,503	1,464,334 [2]	0.2350%	0.3350%	19,826	28,262
7	April	11,072,434	9,434,821	1,637,613 [2]	0.2350%	0.3350%	22,172	31,607
8	May	12,012,671	10,235,997	1,776,674 [2]	0.2350%	0.3350%	24,055	34,291
9	June	11,407,974	9,720,735	1,687,239 [2]	0.2350%	0.3350%	22,844	32,564
10	July	12,329,944	10,506,345	1,823,599 [2]	0.2350%	0.3350%	24,690	35,196
11	August	13,326,087	11,355,159	1,970,928 [2]	0.2350%	0.3350%	26,685	38,040
12	September	13,126,785	11,185,333	1,941,451 [2]	0.2350%	0.3350%	26,286	37,471
13	October	13,217,276	11,262,441	1,954,835 [2]	0.2350%	0.3350%	26,467	37,729
14	November	13,298,555	11,331,699	1,966,856 [2]	0.2350%	0.3350%	26,629	37,961
15	December	8,388,698	7,148,009	1,240,688 [2]	0.2350%	0.3350%	16,798	23,946
16	2014	\$ 8,388,698	\$ 7,148,009	\$ 1,240,688 [2]	2.82%	4.02%	\$ 269,956	\$ 384,831

NOTES

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

[2] The balances are as of December

Rate zone values for 2011 and 2012 are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Allowance for Funds Used During Construction
For the Month Ending

Line No.	Month/Year (A)	Ameren Illinois Gas Rate Zone II			
		Total AFUDC Generated (I)	AFUDC Adjustments [3] (J)	Total AFUDC Booked to PF 419102, 419105, & 432002 (K)	AFUDC Transferred to Plant In Service (L)
1	2011	\$ 349,206	\$ 109	\$ 349,315	\$ (231,248)
2	2012	\$ 349,415	\$ (5)	\$ 349,411	\$ (69,842)
3	2013	\$ 563,818	\$ -	\$ 563,818	\$ 209,527
	2014				
4	January	\$ 37,366	\$ -	\$ 37,366	\$ -
5	February	43,904	-	43,904	-
6	March	48,088	-	48,088	3,118
7	April	53,778	-	53,778	-
8	May	58,345	-	58,345	85,081
9	June	55,408	-	55,408	1,705
10	July	59,886	-	59,886	7,443
11	August	64,724	-	64,724	6,312
12	September	63,756	-	63,756	46,298
13	October	64,196	-	64,196	59,460
14	November	64,591	-	64,591	28,743
15	December	40,744	-	40,744	367,005
16	2014	\$ 654,787	\$ -	\$ 654,787	\$ 605,164

Ameren Illinois Gas
Allowance for Funds Used During Construction
 For the Month Ending

Ameren Illinois Gas Rate Zone III

Line No.	Month/Year (A)	Total CWIP Balance (B)	CWIP Balance Accruing AFUDC (C)	CWIP Balance NOT Accruing AFUDC (D)	AFUDC Debt Accrual Rate (E)	AFUDC Equity Accrual Rate (F)	AFUDC Debt Generated [1] (G)	AFUDC Equity Generated [1] (H)
1	2011	\$ 10,792,166	\$ 9,066,128	\$ 1,726,038 [2]	2.4417%	4.6625%	\$ 221,369	\$ 422,710
2	2012	\$ 6,923,611	\$ 5,899,609	\$ 1,024,002 [2]	4.1069%	6.8169%	\$ 242,294	\$ 402,171
3	2013	\$ 11,850,406	\$ 10,097,731	\$ 1,752,675 [2]	4.2459%	6.0526%	\$ 428,735	\$ 611,175
	2014							
4	January	\$ 14,189,476	\$ 12,090,853	\$ 2,098,624 [2]	0.2350%	0.3350%	\$ 28,414	\$ 40,504
5	February	16,672,146	14,206,336	2,465,810 [2]	0.2350%	0.3350%	33,385	47,591
6	March	18,261,172	15,560,345	2,700,827 [2]	0.2350%	0.3350%	36,567	52,127
7	April	20,422,076	17,401,651	3,020,425 [2]	0.2350%	0.3350%	40,894	58,296
8	May	22,156,256	18,879,345	3,276,910 [2]	0.2350%	0.3350%	44,366	63,246
9	June	21,040,947	17,928,991	3,111,956 [2]	0.2350%	0.3350%	42,133	60,062
10	July	22,741,436	19,377,977	3,363,458 [2]	0.2350%	0.3350%	45,538	64,916
11	August	24,578,728	20,943,534	3,635,194 [2]	0.2350%	0.3350%	49,217	70,161
12	September	24,211,134	20,630,307	3,580,827 [2]	0.2350%	0.3350%	48,481	69,112
13	October	24,378,037	20,772,525	3,605,512 [2]	0.2350%	0.3350%	48,815	69,588
14	November	24,527,949	20,900,265	3,627,684 [2]	0.2350%	0.3350%	49,116	70,016
15	December	15,472,173	13,183,839	2,288,334 [2]	0.2350%	0.3350%	30,982	44,166
16	2014	\$ 15,472,173	\$ 13,183,839	\$ 2,288,334 [2]	2.82%	4.02%	\$ 497,909	\$ 709,784

NOTES

[1] Work Orders with In Service dates same month receive half month AFUDC.
 [2] The balances are as of December
 Rate zone values for 2011 and 2012 are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Allowance for Funds Used During Construction
 For the Month Ending

Ameren Illinois Gas Rate Zone III					
Line No.	Month/Year (A)	Total AFUDC Generated (I)	AFUDC Adjustments [3] (J)	Total AFUDC Booked to PF 419102, 419105, & 432002 (K)	AFUDC Transferred to Plant In Service (L)
1	2011	\$ 644,079	\$ 201	\$ 644,279	\$ (426,515)
2	2012	\$ 644,464	\$ (9)	\$ 644,455	\$ (128,817)
3	2013	\$ 1,039,910	\$ -	\$ 1,039,910	\$ 386,453
	2014				
4	January	\$ 68,918	\$ -	\$ 68,918	\$ -
5	February	80,976	-	80,976	-
6	March	88,694	-	88,694	5,751
7	April	99,189	-	99,189	-
8	May	107,612	-	107,612	156,923
9	June	102,195	-	102,195	3,144
10	July	110,454	-	110,454	13,728
11	August	119,378	-	119,378	11,641
12	September	117,593	-	117,593	85,393
13	October	118,403	-	118,403	109,668
14	November	119,132	-	119,132	53,013
15	December	75,148	-	75,148	676,907
16	2014	\$ 1,207,693	\$ -	\$ 1,207,693	\$ 1,116,168

Ameren Illinois Gas
Workpaper Supporting Allowance for Funds Used During Construction
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation			
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	Total (F)
1		Total Plant in Service	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas
Workpaper Supporting Allowance for Funds Used During Construction
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		Total Plant in Service	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas
Workpaper Supporting Allowance for Funds Used During Construction
As of December 31,

2011								
Line No.	Month/Year (A)	Total Gas CWIP Balance (B)	Gas CWIP Balance Accruing AFUDC (C)	Gas CWIP Balance NOT Accruing AFUDC (D)	AFUDC Debt Accrual Rate (E)	Gas AFUDC Debt Generated [1] (F)	% of Total AFUDC Debt Generated (G)	Weighted AFUDC Debt Accrual Rate (H)
1	January	\$ 12,082,052	\$ 8,746,523	\$ 3,335,529	0.2600%	\$ 22,741	5.3055%	0.0138%
2	February	12,317,758	\$ 9,965,666	\$ 2,352,092	0.2592%	\$ 25,828	6.0256%	0.0156%
3	March	9,949,171	\$ 8,208,937	\$ 1,740,234	0.2625%	\$ 21,548	5.0273%	0.0132%
4	April	10,875,266	\$ 8,465,313	\$ 2,409,953	0.2617%	\$ 22,151	5.1678%	0.0135%
5	May	12,075,220	\$ 9,605,187	\$ 2,470,033	0.2667%	\$ 25,614	5.9757%	0.0159%
6	June	13,700,393	\$ 12,426,870	\$ 1,273,523	0.2667%	\$ 33,138	7.7312%	0.0206%
7	July	15,743,269	\$ 14,173,714	\$ 1,569,555	0.2542%	\$ 36,025	8.4046%	0.0214%
8	August	19,612,305	\$ 17,256,067	\$ 2,356,238	0.2508%	\$ 43,284	10.0981%	0.0253%
9	September	23,107,410	\$ 20,399,123	\$ 2,708,287	0.2550%	\$ 52,018	12.1357%	0.0309%
10	October	20,729,133	\$ 18,357,180	\$ 2,371,953	0.2533%	\$ 46,505	10.8496%	0.0275%
11	November	22,468,217	\$ 21,183,637	\$ 1,284,580	0.2583%	\$ 54,724	12.7672%	0.0330%
12	December	20,896,721	\$ 17,554,617	\$ 3,342,104	0.2567%	\$ 45,057	10.5118%	0.0270%
13	2011	<u>\$ 20,896,721</u>	<u>\$ 17,554,617</u>	<u>\$ 3,342,104</u>	3.11%	<u>\$ 428,633</u>		<u>3.0932%</u>
2012								
Line No.	Month/Year (A)	Total Gas CWIP Balance (B)	Gas CWIP Balance Accruing AFUDC (C)	Gas CWIP Balance NOT Accruing AFUDC (D)	AFUDC Debt Accrual Rate (E)	Gas AFUDC Debt Generated [1] (F)	% of Total AFUDC Debt Generated (G)	Weighted AFUDC Debt Accrual Rate (H)
14	January	\$ 17,190,651	\$ 17,049,897	\$ 140,754	0.2567%	\$ 43,761	20.9963%	0.0539%
15	February	\$ 16,985,179	\$ 15,939,371	\$ 1,045,808	0.2558%	\$ 40,778	19.5650%	0.0501%
16	March	\$ 17,728,925	\$ 14,831,535	\$ 2,897,390	0.2575%	\$ 38,191	18.3238%	0.0472%
17	April	\$ 9,062,063	\$ 5,306,973	\$ 3,755,090	0.2567%	\$ 13,621	6.5353%	0.0168%
18	May	\$ 8,374,140	\$ 7,341,892	\$ 1,032,248	0.2592%	\$ 19,028	9.1293%	0.0237%
19	June	\$ 11,011,656	\$ 9,360,963	\$ 1,650,693	0.2592%	\$ 24,261	11.6399%	0.0302%
20	July	\$ 11,890,665	\$ 11,178,346	\$ 712,319	0.2575%	\$ 28,784	13.8104%	0.0356%
21	2012	<u>\$ 11,890,665</u>	<u>\$ 11,178,346</u>	<u>\$ 712,319</u>	1.80%	<u>\$ 208,425</u>		<u>1.8010%</u>

NOTES

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

[2] The balances are as of December

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

Ameren Illinois Gas
Workpaper Supporting Allowance for Funds Used During Construction
As of December 31,

2011									
Line No.	Month/Year (A)	AFUDC Equity Accrual Rate (I)	Gas AFUDC Equity Generated [1] (J)	% of Total AFUDC Equity Generated (K)	Weighted AFUDC Equity Accrual Rate (L)	Total Gas AFUDC Generated (M)	AFUDC Adjustments (N)	Total Gas AFUDC Booked to PF 419102, 419105, & 432002 (O)	Gas AFUDC Transferred to Plant In Service (P)
1	January	0.4875%	\$ 42,639	5.2095%	0.0254%	\$ 65,380	\$ -	\$ 65,380	\$ -
2	February	0.4883%	\$ 48,666	5.9458%	0.0290%	\$ 74,493	\$ -	\$ 74,493	\$ (10,046)
3	March	0.4842%	\$ 39,745	4.8559%	0.0235%	\$ 61,293	\$ (134)	\$ 61,159	\$ (133,748)
4	April	0.4850%	\$ 41,057	5.0162%	0.0243%	\$ 63,208	\$ -	\$ 63,208	\$ -
5	May	0.4775%	\$ 45,865	5.6036%	0.0268%	\$ 71,479	\$ -	\$ 71,479	\$ (16,428)
6	June	0.4783%	\$ 59,442	7.2624%	0.0347%	\$ 92,580	\$ -	\$ 92,580	\$ (22,305)
7	July	0.4983%	\$ 70,632	8.6296%	0.0430%	\$ 106,657	\$ -	\$ 106,657	\$ (1,731)
8	August	0.5017%	\$ 86,568	10.5766%	0.0531%	\$ 129,852	\$ -	\$ 129,852	\$ (6,448)
9	September	0.4967%	\$ 101,316	12.3784%	0.0615%	\$ 153,333	\$ -	\$ 153,333	\$ (2,385)
10	October	0.4983%	\$ 91,480	11.1767%	0.0557%	\$ 137,985	\$ 523	\$ 138,508	\$ (264,291)
11	November	0.4925%	\$ 104,329	12.7466%	0.0628%	\$ 159,054	\$ -	\$ 159,054	\$ (132,462)
12	December	0.4942%	\$ 86,749	10.5987%	0.0524%	\$ 131,806	\$ -	\$ 131,806	\$ (236,011)
13	2011	5.88%	\$ 818,488		5.9059%	\$ 1,247,121	\$ 389	\$ 1,247,509	\$ (825,855)
2012									
Line No.	Month/Year (A)	AFUDC Equity Accrual Rate (I)	Gas AFUDC Equity Generated [1] (J)	% of Total AFUDC Equity Generated (K)	Weighted AFUDC Equity Accrual Rate (L)	Total Gas AFUDC Generated (M)	AFUDC Adjustments [3] (N)	Total Gas AFUDC Booked to PF 419102, 419105, & 432002 (O)	Gas AFUDC Transferred to Plant In Service (P)
14	January	0.5033%	\$ 85,818	21.0831%	0.1061%	\$ 129,579	\$ -	\$ 129,579	\$ (33,312)
15	February	0.5042%	\$ 80,361	19.7425%	0.0995%	\$ 121,139	\$ -	\$ 121,139	\$ 1,629
16	March	0.5025%	\$ 74,528	18.3096%	0.0920%	\$ 112,720	\$ (17)	\$ 112,703	\$ (76,731)
17	April	0.5025%	\$ 26,668	6.5515%	0.0329%	\$ 40,289	\$ -	\$ 40,289	\$ (705,077)
18	May	0.5000%	\$ 36,709	9.0185%	0.0451%	\$ 55,737	\$ -	\$ 55,737	\$ -
19	June	0.5008%	\$ 46,883	11.5178%	0.0577%	\$ 71,143	\$ -	\$ 71,143	\$ -
20	July	0.5017%	\$ 56,078	13.7769%	0.0691%	\$ 84,862	\$ -	\$ 84,862	\$ -
21	2012	3.52%	\$ 407,045		3.5173%	\$ 615,470	\$ (17)	\$ 615,453	\$ (813,491)

NOTES

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

[2] The balances are as of December

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

Ameren Illinois Gas
Allowance for Funds Used During Construction

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

Ameren Illinois Gas
Allowance for Funds Used During Construction

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

NOTES

The information on this schedule is identical for each AIC rate zone and on a total company basis. This schedule is provided in compliance with the instructions of the Deficiency Letter requesting "separate and distinct" schedules for each AIC rate zone pursuant to Docket No. 11-0282.

Ameren Illinois Gas
Allowance for Funds Used During Construction

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

NOTES

The information on this schedule is identical for each AIC rate zone and on a total company basis. This schedule is provided in compliance with the instructions of the Deficiency Letter requesting "separate and distinct" schedules for each AIC rate zone pursuant to Docket No. 11-0282.

Ameren Illinois Gas
Allowance for Funds Used During Construction

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

NOTES

The information on this schedule is identical for each AIC rate zone and on a total company basis. This schedule is provided in compliance with the instructions of the Deficiency Letter requesting "separate and distinct" schedules for each AIC rate zone pursuant to Docket No. 11-0282.

Ameren Illinois Gas
Cash Working Capital
As of December 31, 2014

Line No.	Description (A)	Test Year Revenues and Expenses at Proposed Rates (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col C/365)	Cash Working Capital Requirement (\$000s) (E)
REVENUES					
1	Revenues	\$ 374,239	49.74	13.63%	\$ 50,999
2	Plus PGA Revenues	426,924	49.74	13.63%	58,179
3	Plus ICC Assessment Tax	744	-	0.00%	-
4	Plus Municipal Utility Tax	12,287	-	0.00%	-
5	Plus Energy Assistance Charges	9,023	-	0.00%	-
6	Plus Illinois Public Utility Tax	20,077	-	0.00%	-
7	Plus Interest Expense and Bank Facility Fees	32,363	49.74	13.63%	4,410
8	(Less) Uncollectibles	(4,723)	49.74	13.63%	(644)
9	(Less) Depreciation and Amortization	(40,031)	49.74	13.63%	(5,455)
10	(Less) Return on Equity	(89,995)	49.74	13.63%	(12,264)
11	TOTAL - REVENUES	<u>\$ 740,906</u>			<u>\$ 95,225</u>
EXPENSES					
12	Employee Benefits	\$ 23,025	(15.97)	-4.38%	(1,007)
13	Payroll	76,827	(11.39)	-3.12%	(2,398)
14	PGA Expense	426,924	(39.23)	-10.75%	(45,887)
15	Other Operations and Maintenance (less uncollectibles)	83,430	(48.87)	-13.39%	(11,171)
16	FICA	4,872	(13.13)	-3.60%	(175)
17	Federal Unemployment Tax	89	(76.38)	-20.92%	(19)
18	State Unemployment Tax	312	(76.38)	-20.92%	(65)
19	St. Louis Earnings Tax	3	(83.51)	-22.88%	(1)
20	ICC Assessment Tax	744	65.50	17.95%	133
21	Illinois Invested Capital Tax	8,200	(30.13)	-8.25%	(677)
22	Municipal Utility Tax	12,287	(15.00)	-4.11%	(505)
23	Energy Assistance Charges	9,023	(4.00)	-1.10%	(99)
24	Corporation Franchise Tax	500	(161.97)	-44.37%	(222)

Ameren Illinois Gas
Cash Working Capital
As of December 31, 2014

Line No.	Description (A)	Test Year Revenues and Expenses at Proposed Rates (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col C/365)	Cash Working Capital Requirement (\$000s) (E)
25	Illinois Public Utility Tax	20,077	1.00	0.27%	55
26	Property/Real Estate Taxes	1,890	(375.08)	-102.76%	(1,942)
27	Interest Expense	31,728	(91.25)	-25.00%	(7,932)
28	Bank Facility Fees	635	156.59	42.90%	272
29	Federal Income Tax	31,033	(37.88)	-10.38%	(3,220)
30	State Income Tax	9,307	(37.88)	-10.38%	(966)
31	TOTAL EXPENSES	<u>\$ 740,906</u>			<u>\$ (75,825)</u>
32	CASH WORKING CAPITAL REQUIREMENT				<u>\$ 19,400</u>

Ameren Illinois Gas
Cash Working Capital
As of December 31, 2014

Line No.	Description	Test Year Revenues and Expenses at Proposed Rates (\$000s)	Revenue Lag/Expense (Leads)	CWC Factor (Col C/365)	Cash Working Capital Requirement (\$000s)
	(A)	(B)	(C)	(D)	(E)
REVENUES					
1	Revenues	\$ 86,585	49.74	13.63%	\$ 11,799
2	Plus PGA Revenues	98,968	49.74	13.63%	13,487
3	Plus ICC Assessment Tax	173	-	0.00%	-
4	Plus Municipal Utility Tax	2,857	-	0.00%	-
5	Plus Energy Assistance Charges	2,098	-	0.00%	-
6	Plus Illinois Public Utility Tax	4,668	-	0.00%	-
7	Plus Interest Expense and Bank Facility Fees	7,554	49.74	13.63%	1,029
8	(Less) Uncollectibles	(984)	49.74	13.63%	(134)
9	(Less) Depreciation and Amortization	(8,836)	49.74	13.63%	(1,204)
10	(Less) Return on Equity	(20,964)	49.74	13.63%	(2,857)
11	TOTAL - REVENUES	<u>\$ 172,119</u>			<u>\$ 22,120</u>
EXPENSES					
12	Employee Benefits	\$ 5,449	(15.97)	-4.38%	(238)
13	Payroll	21,470	(11.39)	-3.12%	(670)
14	PGA Expense	98,968	(39.23)	-10.75%	(10,637)
15	Other Operations and Maintenance (less uncollectibles)	16,028	(48.87)	-13.39%	(2,146)
16	FICA	1,187	(13.13)	-3.60%	(43)
17	Federal Unemployment Tax	22	(76.38)	-20.92%	(5)
18	State Unemployment Tax	76	(76.38)	-20.92%	(16)
19	St. Louis Earnings Tax	1	(83.51)	-22.88%	(0)
20	ICC Assessment Tax	173	65.50	17.95%	31
21	Illinois Invested Capital Tax	1,669	(30.13)	-8.25%	(138)
22	Municipal Utility Tax	2,857	(15.00)	-4.11%	(117)
23	Energy Assistance Charges	2,098	(4.00)	-1.10%	(23)
24	Corporation Franchise Tax	102	(161.97)	-44.37%	(45)

Ameren Illinois Gas
Cash Working Capital
As of December 31, 2014

Line No.	Description (A)	Test Year Revenues and Expenses at Proposed Rates (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col C/365)	Cash Working Capital Requirement (\$000s) (E)
25	Illinois Public Utility Tax	4,668	1.00	0.27%	13
26	Property/Real Estate Taxes	385	(375.08)	-102.76%	(395)
27	Interest Expense	7,406	(91.25)	-25.00%	(1,851)
28	Bank Facility Fees	148	156.59	42.90%	64
29	Federal Income Tax	7,241	(37.88)	-10.38%	(751)
30	State Income Tax	2,172	(37.88)	-10.38%	(225)
31	TOTAL EXPENSES	<u>\$ 172,119</u>			<u>\$ (17,195)</u>
32	CASH WORKING CAPITAL REQUIREMENT				<u>\$ 4,926</u>

Ameren Illinois Gas
Cash Working Capital
As of December 31, 2014

Line No.	Description	Test Year Revenues and Expenses at Proposed Rates (\$000s)	Revenue Lag/Expense (Leads)	CWC Factor (Col C/365)	Cash Working Capital Requirement (\$000s)
	(A)	(B)	(C)	(D)	(E)
REVENUES					
1	Revenues	\$ 93,965	49.74	13.63%	\$ 12,805
2	Plus PGA Revenues	101,017	49.74	13.63%	13,766
3	Plus ICC Assessment Tax	174	-	0.00%	-
4	Plus Municipal Utility Tax	2,874	-	0.00%	-
5	Plus Energy Assistance Charges	2,111	-	0.00%	-
6	Plus Illinois Public Utility Tax	4,697	-	0.00%	-
7	Plus Interest Expense and Bank Facility Fees	7,529	49.74	13.63%	1,026
8	(Less) Uncollectibles	(865)	49.74	13.63%	(118)
9	(Less) Depreciation and Amortization	(11,452)	49.74	13.63%	(1,561)
10	(Less) Return on Equity	(20,837)	49.74	13.63%	(2,840)
11	TOTAL - REVENUES	<u>\$ 179,213</u>			<u>\$ 23,079</u>
EXPENSES					
12	Employee Benefits	\$ 5,919	(15.97)	-4.38%	(259)
13	Payroll	17,653	(11.39)	-3.12%	(551)
14	PGA Expense	101,017	(39.23)	-10.75%	(10,858)
15	Other Operations and Maintenance (less uncollectibles)	23,366	(48.87)	-13.39%	(3,129)
16	FICA	1,381	(13.13)	-3.60%	(50)
17	Federal Unemployment Tax	25	(76.38)	-20.92%	(5)
18	State Unemployment Tax	89	(76.38)	-20.92%	(19)
19	St. Louis Earnings Tax	1	(83.51)	-22.88%	(0)
20	ICC Assessment Tax	174	65.50	17.95%	31
21	Illinois Invested Capital Tax	2,296	(30.13)	-8.25%	(189)
22	Municipal Utility Tax	2,874	(15.00)	-4.11%	(118)
23	Energy Assistance Charges	2,111	(4.00)	-1.10%	(23)
24	Corporation Franchise Tax	140	(161.97)	-44.37%	(62)

Ameren Illinois Gas
Cash Working Capital
As of December 31, 2014

Line No.	Description (A)	Test Year Revenues and Expenses at Proposed Rates (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col C/365)	Cash Working Capital Requirement (\$000s) (E)
25	Illinois Public Utility Tax	4,697	1.00	0.27%	13
26	Property/Real Estate Taxes	529	(375.08)	-102.76%	(544)
27	Interest Expense	7,381	(91.25)	-25.00%	(1,845)
28	Bank Facility Fees	148	156.59	42.90%	63
29	Federal Income Tax	7,241	(37.88)	-10.38%	(751)
30	State Income Tax	2,172	(37.88)	-10.38%	(225)
31	TOTAL EXPENSES	<u>\$ 179,213</u>			<u>\$ (18,521)</u>
32	CASH WORKING CAPITAL REQUIREMENT				<u>\$ 4,558</u>

Ameren Illinois Gas
Cash Working Capital
As of December 31, 2014

Line No.	Description	Test Year Revenues and Expenses at Proposed Rates (\$000s)	Revenue Lag/Expense (Leads)	CWC Factor	Cash Working Capital Requirement (\$000s)
	(A)	(B)	(C)	(D) (Col C/365)	(E)
REVENUES					
1	Revenues	\$ 193,689	49.74	13.63%	\$ 26,395
2	Plus PGA Revenues	226,939	49.74	13.63%	30,926
3	Plus ICC Assessment Tax	397	-	0.00%	-
4	Plus Municipal Utility Tax	6,556	-	0.00%	-
5	Plus Energy Assistance Charges	4,814	-	0.00%	-
6	Plus Illinois Public Utility Tax	10,712	-	0.00%	-
7	Plus Interest Expense and Bank Facility Fees	17,280	49.74	13.63%	2,355
8	(Less) Uncollectibles	(2,874)	49.74	13.63%	(392)
9	(Less) Depreciation and Amortization	(19,744)	49.74	13.63%	(2,691)
10	(Less) Return on Equity	(48,194)	49.74	13.63%	(6,568)
11	TOTAL - REVENUES	<u>\$ 389,575</u>			<u>\$ 50,026</u>
EXPENSES					
12	Employee Benefits	\$ 11,657	(15.97)	-4.38%	(510)
13	Payroll	37,704	(11.39)	-3.12%	(1,177)
14	PGA Expense	226,939	(39.23)	-10.75%	(24,392)
15	Other Operations and Maintenance (less uncollectibles)	44,035	(48.87)	-13.39%	(5,896)
16	FICA	2,304	(13.13)	-3.60%	(83)
17	Federal Unemployment Tax	42	(76.38)	-20.92%	(9)
18	State Unemployment Tax	148	(76.38)	-20.92%	(31)
19	St. Louis Earnings Tax	1	(83.51)	-22.88%	(0)
20	ICC Assessment Tax	397	65.50	17.95%	71
21	Illinois Invested Capital Tax	4,235	(30.13)	-8.25%	(350)
22	Municipal Utility Tax	6,556	(15.00)	-4.11%	(269)
23	Energy Assistance Charges	4,814	(4.00)	-1.10%	(53)
24	Corporation Franchise Tax	258	(161.97)	-44.37%	(115)

Ameren Illinois Gas
Cash Working Capital
As of December 31, 2014

Line No.	Description (A)	Test Year Revenues and Expenses at Proposed Rates (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col C/365)	Cash Working Capital Requirement (\$000s) (E)
25	Illinois Public Utility Tax	10,712	1.00	0.27%	29
26	Property/Real Estate Taxes	976	(375.08)	-102.76%	(1,003)
27	Interest Expense	16,941	(91.25)	-25.00%	(4,235)
28	Bank Facility Fees	339	156.59	42.90%	145
29	Federal Income Tax	16,551	(37.88)	-10.38%	(1,717)
30	State Income Tax	4,964	(37.88)	-10.38%	(515)
31	TOTAL EXPENSES	<u>\$ 389,575</u>			<u>\$ (40,109)</u>
32	CASH WORKING CAPITAL REQUIREMENT				<u>\$ 9,916</u>

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

Line No.	Description (A)	2011 (B)	2012 (C)	2013 (D)	2014 (E)
1	Jurisdictional General Materials and Supplies Balances	\$ 8,694	\$ 9,365	\$ 9,466	\$ 9,655
2	Accounts Payable Percentage Related to Materials and Supplies [1]				13.39%
3	Accounts Payable Related to Materials and Supplies				1,293
4	Materials and Supplies Net of Related Accounts Payable				8,362
5	Jurisdictional Gas Stored Underground	119,106	104,657	83,461	79,861
6	Accounts Payable Percentage Related to Gas Stored Underground [2]				6.58%
7	Accounts Payable Related to Gas Stored Underground				5,256
8	Gas Stored Underground Net of Related Accounts Payable				74,605
9	Jurisdictional Materials and Supplies Balances	<u>127,800</u>	<u>114,022</u>	<u>92,927</u>	<u>89,516</u>
10	Total Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable				<u>\$ 82,967</u>
11	<u>Calculation of Ratemaking Adjustment</u>				
12	December 2014 General Materials and Supplies Balances				\$ 54,528
13	Jurisdictional Allocation Factor				17.88%
14	December 2014 Jurisdictional General Materials and Supplies Balances				<u>\$ 9,751</u>
15	December 2014 Jurisdictional Gas Stored Underground				106,976
16	December 2014 Jurisdictional Materials and Supplies Balances				<u>\$ 116,727</u>
17	Jurisdictional General Materials and Supplies Balances per above				82,967
18	Ratemaking Adjustment				<u>\$ (33,760)</u>

NOTES

[1] Schedule B-8, Column (C), Line 15 divided by 365

[2] Schedule B-8, Column (C), Line 14 less the service lead divided by 365

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

Line No.	Description (A)	2011 (B)	2012 (C)	2013 (D)	2014 (E)
1	Jurisdictional General Materials and Supplies Balances	\$ 2,196	\$ 2,365	\$ 2,391	\$ 2,439
2	Accounts Payable Percentage Related to Materials and Supplies [1]				13.39%
3	Accounts Payable Related to Materials and Supplies				327
4	Materials and Supplies Net of Related Accounts Payable				2,112
5	Jurisdictional Gas Stored Underground	\$ 23,161	\$ 20,351	\$ 16,230	\$ 15,530
6	Accounts Payable Percentage Related to Gas Stored Underground [2]				6.58%
7	Accounts Payable Related to Gas Stored Underground				1,022
8	Gas Stored Underground Net of Related Accounts Payable				14,507
9	Jurisdictional Materials and Supplies Balances	<u>25,357</u>	<u>22,717</u>	<u>18,620</u>	<u>17,968</u>
10	Total Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable				<u>\$ 16,620</u>
11	<u>Calculation of Ratemaking Adjustment</u>				
12	December 2014 General Materials and Supplies Balances				\$ 13,772
13	Jurisdictional Allocation Factor				17.88%
14	December 2014 Jurisdictional General Materials and Supplies Balances				<u>\$ 2,463</u>
15	December 2014 Jurisdictional Gas Stored Underground				<u>\$ 20,802</u>
16	December 2014 Jurisdictional Materials and Supplies Balances				<u>\$ 23,265</u>
17	Jurisdictional General Materials and Supplies Balances per above				16,620
18	Ratemaking Adjustment				<u>\$ (6,646)</u>

NOTES

[1] Schedule B-8, Column (C), Line 15 divided by 365

[2] Schedule B-8, Column (C), Line 14 less the service lead divided by 365

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

Line No.	Description (A)	2011 (B)	2012 (C)	2013 (D)	2014 (E)
1	Jurisdictional General Materials and Supplies Balances	\$ 2,438	\$ 2,626	\$ 2,654	\$ 2,707
2	Accounts Payable Percentage Related to Materials and Supplies [1]				13.39%
3	Accounts Payable Related to Materials and Supplies				362
4	Materials and Supplies Net of Related Accounts Payable				2,345
5	Jurisdictional Gas Stored Underground	36,587	32,149	25,638	24,532
6	Accounts Payable Percentage Related to Gas Stored Underground [2]				6.58%
7	Accounts Payable Related to Gas Stored Underground				1,615
8	Gas Stored Underground Net of Related Accounts Payable				22,917
9	Jurisdictional Materials and Supplies Balances	<u>39,025</u>	<u>34,775</u>	<u>28,292</u>	<u>27,239</u>
10	Total Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable				<u>\$ 25,262</u>
11	<u>Calculation of Ratemaking Adjustment</u>				
12	December 2014 General Materials and Supplies Balances				\$ 15,290
13	Jurisdictional Allocation Factor				17.88%
14	December 2014 Jurisdictional General Materials and Supplies Balances				<u>\$ 2,734</u>
15	December 2014 Jurisdictional Gas Stored Underground				<u>\$ 32,861</u>
16	December 2014 Jurisdictional Materials and Supplies Balances				<u>\$ 35,595</u>
17	Jurisdictional General Materials and Supplies Balances per above				25,262
18	Ratemaking Adjustment				<u>\$ (10,333)</u>

NOTES

[1] Schedule B-8, Column (C), Line 15 divided by 365

[2] Schedule B-8, Column (C), Line 14 less the service lead divided by 365

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

Line No.	Description (A)	2011 (B)	2012 (C)	2013 (D)	2014 (E)
1	Jurisdictional General Materials and Supplies Balances	\$ 4,060	\$ 4,374	\$ 4,421	\$ 4,509
2	Accounts Payable Percentage Related to Materials and Supplies [1]				13.39%
3	Accounts Payable Related to Materials and Supplies				604
4	Materials and Supplies Net of Related Accounts Payable				3,905
5	Jurisdictional Gas Stored Underground	59,357	52,157	41,593	39,799
6	Accounts Payable Percentage Related to Gas Stored Underground [2]				6.58%
7	Accounts Payable Related to Gas Stored Underground				2,619
8	Gas Stored Underground Net of Related Accounts Payable				37,180
9	Jurisdictional Materials and Supplies Balances	<u>63,418</u>	<u>56,530</u>	<u>46,014</u>	<u>44,308</u>
10	Total Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable				<u>\$ 41,085</u>
11	<u>Calculation of Ratemaking Adjustment</u>				
12	December 2014 General Materials and Supplies Balances				\$ 25,466
13	Jurisdictional Allocation Factor				17.88%
14	December 2014 Jurisdictional General Materials and Supplies Balances				<u>\$ 4,554</u>
15	December 2014 Jurisdictional Gas Stored Underground				<u>\$ 53,312</u>
16	December 2014 Jurisdictional Materials and Supplies Balances				<u>\$ 57,866</u>
17	Jurisdictional General Materials and Supplies Balances per above				41,085
18	Ratemaking Adjustment				<u>\$ (16,781)</u>

NOTES

[1] Schedule B-8, Column (C), Line 15 divided by 365

[2] Schedule B-8, Column (C), Line 14 less the service lead divided by 365

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Workpaper Supporting Materials and Supplies

Line No.	Period	2009					
		AmerenCILCO		AmerenCIPS		AmerenIP	
		Jurisdictional Materials and Supplies Balances (B)	Total Gas Stored Underground (C)	Jurisdictional Materials and Supplies Balances (D)	Total Gas Stored Underground (E)	Jurisdictional Materials and Supplies Balances (F)	Total Gas Stored Underground (G)
1	13 Month Average 2009	\$ 2,415,496	\$ 47,933,023	\$ 2,175,806	\$ 30,343,219	\$ 4,023,127	\$ 77,763,987

Ameren Illinois Gas
Workpaper Supporting Materials and Supplies

Line No.	Period (A)	2009	
		Ameren Illinois	
		Jurisdictional Materials and Supplies Balances (H)	Total Gas Stored Underground (I)
1	13 Month Average 2009	\$ 8,614,429	\$ 156,040,229

Ameren Illinois Gas
Workpaper Supporting Materials and Supplies

		2009 Percentages							
		AmerenCILCO		AmerenCIPS		AmerenIP		Total	
Line No.	Period	General Materials and Supplies (J)	Total Gas Stored Underground (K)	General Materials and Supplies (L)	Total Gas Stored Underground (M)	General Materials and Supplies (N)	Total Gas Stored Underground (O)	General Materials and Supplies (P)	Total Gas Stored Underground (Q)
1	13 Month Average 2009	28.04%	30.72%	25.26%	19.45%	46.70%	49.84%	100.00%	100.00%

Ameren Illinois Gas
Workpaper Supporting Materials and Supplies
For the Month Ending

Line No.	Month	(\$000s)					Gas Stored Underground (F)	Total (G)
		General Materials and Supplies (B)	Jurisdictional Allocation Factor (C)	Jurisdictional Materials and Supplies Balances (D)	Propane (E)			
1	Dec-10	\$ 45,224	\$ -	\$ -	\$ 272	\$ 153,565	\$ 153,837	
2	Jan-11	46,341	-	-	272	94,624	94,896	
3	Feb-11	47,396	-	-	272	57,224	57,497	
4	Mar-11	48,048	-	-	272	28,261	28,534	
5	Apr-11	48,025	-	-	63	39,961	40,024	
6	May-11	48,753	-	-	-	65,461	65,461	
7	Jun-11	48,712	-	-	-	97,124	97,124	
8	Jul-11	49,702	-	-	-	128,613	128,613	
9	Aug-11	49,542	-	-	-	162,162	162,162	
10	Sep-11	49,561	-	-	-	190,531	190,531	
11	Oct-11	49,968	-	-	-	196,324	196,324	
12	Nov-11	50,715	-	-	-	183,458	183,458	
13	Dec-11	49,997	-	-	-	149,912	149,912	
14	Total	<u>\$ 631,984</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,152</u>	<u>\$ 1,547,220</u>	<u>\$ 1,548,372</u>	
15	Average	<u>\$ 48,614</u>	17.88% [1]	<u>\$ 8,694</u>	<u>\$ 89</u>	<u>\$ 119,017</u>	<u>\$ 119,106</u>	
16	Dec-11	\$ 49,997	\$ -	\$ -	\$ -	\$ 149,912	\$ 149,912	
17	Jan-12	50,264	-	-	-	99,305	99,305	
18	Feb-12	50,816	-	-	-	59,083	59,083	
19	Mar-12	51,592	-	-	-	45,962	45,962	
20	Apr-12	53,572	-	-	-	46,580	46,580	
21	May-12	53,728	-	-	-	65,121	65,121	
22	Jun-12	54,266	-	-	-	83,666	83,666	
23	Jul-12	55,353	-	-	-	106,877	106,877	
24	Aug-12	52,065	-	-	-	128,503	128,503	
25	Sep-12	52,151	-	-	-	148,115	148,115	
26	Oct-12	52,237	-	-	-	162,982	162,982	
27	Nov-12	52,324	-	-	-	154,532	154,532	
28	Dec-12	52,410	-	-	-	109,899	109,899	
29	Total	<u>\$ 680,775</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,360,537</u>	<u>\$ 1,360,537</u>	
30	Average	<u>\$ 52,367</u>	17.88% [1]	<u>\$ 9,365</u>	<u>\$ -</u>	<u>\$ 104,657</u>	<u>\$ 104,657</u>	

NOTES

[1] Calculated using Company's allocation factor from 2011 (see WPB-8.1c).

Ameren Illinois Gas
Workpaper Supporting Materials and Supplies
For the Month Ending

Line No.	Month	(\$000s)					Gas Stored Underground (F)	Total (G)
		General Materials and Supplies (B)	Jurisdictional Allocation Factor (C)	Jurisdictional Materials and Supplies Balances (D)	Propane (E)			
31	Dec-12	\$ 52,410	\$ -	\$ -	\$ -	\$ 109,899	\$ 109,899	
32	Jan-13	52,497	-	-	-	73,074	73,074	
33	Feb-13	52,583	-	-	-	28,495	28,495	
34	Mar-13	52,670	-	-	-	10,473	10,473	
35	Apr-13	52,757	-	-	-	16,734	16,734	
36	May-13	52,844	-	-	-	40,934	40,934	
37	Jun-13	52,932	-	-	-	64,353	64,353	
38	Jul-13	53,019	-	-	-	87,779	87,779	
39	Aug-13	53,107	-	-	-	114,285	114,285	
40	Sep-13	53,194	-	-	-	136,339	136,339	
41	Oct-13	53,282	-	-	-	152,208	152,208	
42	Nov-13	53,370	-	-	-	142,568	142,568	
43	Dec-13	53,458	-	-	-	107,846	107,846	
44	Total	<u>\$ 688,125</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,084,987</u>	<u>\$ 1,084,987</u>	
45	Average	<u>\$ 52,933</u>	17.88% [1]	<u>\$ 9,466</u>	<u>\$ -</u>	<u>\$ 83,461</u>	<u>\$ 83,461</u>	
46	Dec-13	\$ 53,458	\$ -	\$ -	\$ -	\$ 107,846	\$ 107,846	
47	Jan-14	53,547	-	-	-	61,267	61,267	
48	Feb-14	53,635	-	-	-	22,367	22,367	
49	Mar-14	53,724	-	-	-	780	780	
50	Apr-14	53,812	-	-	-	12,272	12,272	
51	May-14	53,901	-	-	-	39,125	39,125	
52	Jun-14	53,990	-	-	-	63,562	63,562	
53	Jul-14	54,079	-	-	-	86,625	86,625	
54	Aug-14	54,169	-	-	-	111,381	111,381	
55	Sep-14	54,258	-	-	-	135,231	135,231	
56	Oct-14	54,348	-	-	-	150,036	150,036	
57	Nov-14	54,438	-	-	-	140,724	140,724	
58	Dec-14	54,528	-	-	-	106,976	106,976	
59	Total	<u>\$ 701,887</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,038,190</u>	<u>\$ 1,038,190</u>	
60	Average	<u>\$ 53,991</u>	17.88% [1]	<u>\$ 9,655</u>	<u>\$ -</u>	<u>\$ 79,861</u>	<u>\$ 79,861</u>	

NOTES

[1] Calculated using Company's allocation factor from 2011 (see WPB-8.1c).

Ameren Illinois Gas
Workpaper Supporting Materials and Supplies

Ameren Illinois							
Line No.	Month	General Materials and Supplies	Jurisdictional Allocation Factor	Jurisdictional Materials and Supplies Balances	Propane	Gas Stored Underground	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Dec-10	\$ 45,224,197			\$ 272,257	153,564,884	\$ 153,837,141
2	Jan-11	46,341,209			272,257	94,623,688	94,895,945
3	Feb-11	47,395,993			272,257	57,224,308	57,496,565
4	Mar-11	48,047,733			272,257	28,261,352	28,533,609
5	Apr-11	48,025,441			62,817	39,960,809	40,023,626
6	May-11	48,752,659			-	65,461,324	65,461,324
7	Jun-11	48,711,771			-	97,124,133	97,124,133
8	Jul-11	49,702,058			-	128,613,280	128,613,280
9	Aug-11	49,541,584			-	162,162,058	162,162,058
10	Sep-11	49,561,492			-	190,530,908	190,530,908
11	Oct-11	49,968,203			-	196,323,549	196,323,549
12	Nov-11	50,715,006			-	183,457,562	183,457,562
13	Dec-11	49,997,038			-	149,912,457	149,912,457
14	Total	<u>\$ 631,984,384</u>			<u>\$ 1,151,845</u>	<u>\$ 1,547,220,312</u>	<u>\$ 1,548,372,157</u>
15	Average	<u>\$ 48,614,183</u>	17.88% [1]	<u>\$ 8,693,674</u>	<u>\$ 88,603</u>	<u>\$ 119,016,947</u>	<u>\$ 119,105,551</u>
16	Dec-11	\$ 49,997,038			\$ -	\$ 149,912,457	\$ 149,912,457
17	Jan-12	50,264,146			-	99,304,721	99,304,721
18	Feb-12	50,816,283			-	59,083,293	59,083,293
19	Mar-12	51,591,786			-	45,961,622	45,961,622
20	Apr-12	53,571,649			-	46,580,447	46,580,447
21	May-12	53,727,513			-	65,120,757	65,120,757
22	Jun-12	54,265,736			-	83,666,327	83,666,327
23	Jul-12	55,353,139			-	106,877,160	106,877,160
24	Aug-12	52,065,330			-	128,502,648	128,502,648
25	Sep-12	52,151,320			-	148,115,113	148,115,113
26	Oct-12	52,237,453			-	162,981,661	162,981,661
27	Nov-12	52,323,727			-	154,532,269	154,532,269
28	Dec-12	52,410,144			-	109,898,539	109,898,539
29	Total	<u>\$ 680,775,264</u>			<u>\$ -</u>	<u>\$ 1,360,537,014</u>	<u>\$ 1,360,537,014</u>
30	Average	<u>\$ 52,367,328</u>	17.88% [1]	<u>\$ 9,364,849</u>	<u>\$ -</u>	<u>\$ 104,656,693</u>	<u>\$ 104,656,693</u>

NOTES

Ameren Illinois Gas
Workpaper Supporting Materials and Supplies

Ameren Illinois							
<u>Line No.</u>	<u>Month</u>	<u>General Materials and Supplies</u>	<u>Jurisdictional Allocation Factor</u>	<u>Jurisdictional Materials and Supplies Balances</u>	<u>Propane</u>	<u>Gas Stored Underground</u>	<u>Total</u>
	(A)	(B)	(C)	(D)	(E)	(F)	(G)

[1] Calculated using Company's allocation factor from 2011 (see WPB-8.1c).

Ameren Illinois Gas
Workpaper Supporting Materials and Supplies

Ameren Illinois							
Line No.	Month	General Materials and Supplies	Jurisdictional Allocation Factor	Jurisdictional Materials and Supplies Balances	Propane	Gas Stored Underground	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
31	Dec-12	\$ 52,410,144			\$ -	\$ 109,898,539	\$ 109,898,539
32	Jan-13	52,496,703			-	73,074,363	73,074,363
33	Feb-13	52,583,406			-	28,494,915	28,494,915
34	Mar-13	52,670,252			-	10,473,166	10,473,166
35	Apr-13	52,757,241			-	16,734,406	16,734,406
36	May-13	52,844,374			-	40,933,602	40,933,602
37	Jun-13	52,931,651			-	64,353,380	64,353,380
38	Jul-13	53,019,072			-	87,778,591	87,778,591
39	Aug-13	53,106,637			-	114,285,478	114,285,478
40	Sep-13	53,194,347			-	136,339,243	136,339,243
41	Oct-13	53,282,202			-	152,207,981	152,207,981
42	Nov-13	53,370,201			-	142,567,702	142,567,702
43	Dec-13	53,458,347			-	107,845,621	107,845,621
44	Total	<u>\$ 688,124,576</u>			<u>\$ -</u>	<u>\$ 1,084,986,988</u>	<u>\$ 1,084,986,988</u>
45	Average	<u>\$ 52,932,660</u>	17.88% [1]	<u>\$ 9,465,948</u>	<u>\$ -</u>	<u>\$ 83,460,538</u>	<u>\$ 83,460,538</u>
46	Dec-13	\$ 53,458,347			\$ -	\$ 107,845,621	\$ 107,845,621
47	Jan-14	53,546,638			-	61,267,109	61,267,109
48	Feb-14	53,635,074			-	22,366,781	22,366,781
49	Mar-14	53,723,657			-	779,855	779,855
50	Apr-14	53,812,386			-	12,272,297	12,272,297
51	May-14	53,901,261			-	39,124,569	39,124,569
52	Jun-14	53,990,284			-	63,562,012	63,562,012
53	Jul-14	54,079,453			-	86,625,000	86,625,000
54	Aug-14	54,168,770			-	111,380,747	111,380,747
55	Sep-14	54,258,234			-	135,230,665	135,230,665
56	Oct-14	54,347,846			-	150,035,972	150,035,972
57	Nov-14	54,437,606			-	140,723,907	140,723,907
58	Dec-14	54,527,514			-	106,975,784	106,975,784
59	Total	<u>\$ 701,887,067</u>			<u>\$ -</u>	<u>\$ 1,038,190,317</u>	<u>\$ 1,038,190,317</u>
60	Average	<u>\$ 53,991,313</u>	17.88% [1]	<u>\$ 9,655,266</u>	<u>\$ -</u>	<u>\$ 79,860,794</u>	<u>\$ 79,860,794</u>

NOTES

Ameren Illinois Gas
Workpaper Supporting Materials and Supplies

Ameren Illinois							
<u>Line No.</u>	<u>Month</u>	<u>General Materials and Supplies</u>	<u>Jurisdictional Allocation Factor</u>	<u>Jurisdictional Materials and Supplies Balances</u>	<u>Propane</u>	<u>Gas Stored Underground</u>	<u>Total</u>
	(A)	(B)	(C)	(D)	(E)	(F)	(G)

[1] Calculated using Company's allocation factor from 2011 (see WPB-8.1c).

Ameren Illinois Gas
Workpaper Supporting Materials and Supplies
 For the Twelve Months Ended December 31,

Line No.	Description (A)	Ameren Illinois	
		Company Materials and Supplies (B)	Gas Operations Materials and Supplies (C)
1	12/31/2011 General Materials & Supplies	\$ 49,997,038	\$ 8,940,809
2	Percentage		17.88%

Ameren Illinois Company
Accumulated Deferred Income Taxes
As of December 31,
(000s)

Line	Description (A)	Jurisdictional Amounts December 31, 2013 (B)	Jurisdictional Amounts December 31, 2014 (C)	Average Balance (D)
1	ACCOUNT 190:			
2	Federal NOL Carryforward	\$ 1,928	\$ -	\$ 964
3	Federal Effect of Illinois NOL	(1,023)	(1,023)	(1,023)
4	State Effect of Illinois NOL	2,922	2,922	2,922
5	Unamortized Investment Tax Credit	-	-	-
6	Tax Depr Step-Up Basis - Metro	1,462	1,317	1,390
7	Increase/Decrease Legal Expense Reserve	(285)	(307)	(296)
8	Increase/Decrease Uncollectible Accounts Reserve	3,729	4,580	4,154
9	Employee Bonus Accrual	3,590	3,590	3,590
10	Employee Bonus Payment	(4,159)	(4,159)	(4,159)
11	Employee Bonus 481a Adjustment	1,554	1,554	1,554
12	Gas Storage Fields	25,949	28,751	27,350
13	Over/Under Accrual Gross Receipts Tax	328	328	328
14	Over/Under Accrual Property Tax	1,489	1,489	1,489
15	Severance Rate Case Settlement	(246)	(246)	(246)
16	Vacation Pay Adjustment	-	-	-
17	Total - ACCOUNT 190	<u>37,240</u>	<u>38,796</u>	<u>38,018</u>
18	ACCOUNT 282:			
19	Property Related	(218,301)	(228,169)	(223,235)
20	Automated Meter Reading Equipment	(2,761)	(2,869)	(2,815)
21	Mixed Service Costs CWIP	4,451	4,451	4,451
22	Temporary Differences CWIP	(8)	(8)	(8)
23	Total - ACCOUNT 282	<u>(216,620)</u>	<u>(226,595)</u>	<u>(221,608)</u>
24	ACCOUNT 283:			
25	Rate Case Expense	(970)	(970)	(970)
26	Merger Initiatives	(588)	(441)	(514)
27	Prepayments	(907)	(907)	(907)
28	Purchase Gas Adjustment	-	-	-
29	Total - ACCOUNT 283	<u>(2,466)</u>	<u>(2,319)</u>	<u>(2,392)</u>
30	Total ACCUMULATED DEFERRED INCOME TAXES	<u>\$ (181,846)</u>	<u>\$ (190,118)</u>	<u>\$ (185,982)</u>
31	Property- Schedule G-7 Proration Adjustment		4,647	2,324
32	Total Deferred with adjustment for proration from G-7	<u>\$ (181,846)</u>	<u>\$ (185,471)</u>	<u>\$ (183,658)</u>

To Sch. B-1

Ameren Illinois Gas
Accumulated Deferred Income Taxes
As of December 31,
(000s)

Line	Description (A)	Jurisdictional Amounts December 31, 2013 (B)	Jurisdictional Amounts December 31, 2014 (C)	Average Balance (D)
1	ACCOUNT 190:			
2	Federal NOL Carryforward	\$ 393	\$ -	\$ 196
3	Federal Effect of Illinois NOL	(208)	(208)	(208)
4	State Effect of Illinois NOL	595	595	595
5	Unamortized Investment Tax Credit	-	-	-
6	Tax Depr Step-Up Basis - Metro	298	268	283
7	Increase/Decrease Legal Expense Reserve	(58)	(63)	(60)
8	Increase/Decrease Uncollectible Accounts Reserve	759	932	846
9	Employee Bonus Accrual	731	731	731
10	Employee Bonus Payment	(847)	(847)	(847)
11	Employee Bonus 481a Adjustment	316	316	316
12	Gas Storage Fields	5,282	5,852	5,567
13	Over/Under Accrual Gross Receipts Tax	67	67	67
14	Over/Under Accrual Property Tax	303	303	303
15	Severance Rate Case Settlement	(50)	(50)	(50)
16	Vacation Pay Adjustment	-	-	-
17	Total - ACCOUNT 190	<u>7,580</u>	<u>7,896</u>	<u>7,738</u>
18	ACCOUNT 282:			
19	Property Related	(44,432)	(46,441)	(45,437)
	Automated Meter Reading Equipment	(562)	(584)	(573)
	Mixed Service Costs CWIP	906	906	906
	Temporary Differences CWIP	(2)	(2)	(2)
20	Total - ACCOUNT 282	<u>(44,090)</u>	<u>(46,121)</u>	<u>(45,105)</u>
21	ACCOUNT 283:			
22	Rate Case Expense	(198)	(198)	(198)
23	Merger Initiatives	(120)	(90)	(105)
24	Prepayments	(185)	(185)	(185)
25	Purchase Gas Adjustment	-	-	-
26	Total - ACCOUNT 283	<u>(502)</u>	<u>(472)</u>	<u>(487)</u>
	Total ACCUMULATED DEFERRED INCOME TAXES	<u>\$ (37,012)</u>	<u>\$ (38,696)</u>	<u>\$ (37,854)</u>
28	Property- Schedule G-7 Proration Adjustment		946	473
29	Total Deferred with adjustment for proration from G-7	<u>\$ (37,012)</u>	<u>\$ (37,750)</u>	<u>\$ (37,381)</u>

To Sch. B-1 RZ-I

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Accumulated Deferred Income Taxes
As of December 31,
(000s)

Line	Description (A)	Jurisdictional Amounts December 31, 2013 (B)	Jurisdictional Amounts December 31, 2014 (C)	Average Balance (D)
1	ACCOUNT 190:			
2	Federal NOL Carryforward	\$ 540	\$ -	\$ 270
3	Federal Effect of Illinois NOL	(286)	(286)	(286)
4	State Effect of Illinois NOL	818	818	818
5	Unamortized Investment Tax Credit	-	-	-
6	Tax Depr Step-Up Basis - Metro	409	369	389
7	Increase/Decrease Legal Expense Reserve	(80)	(86)	(83)
8	Increase/Decrease Uncollectible Accounts Reserve	1,044	1,282	1,163
9	Employee Bonus Accrual	1,005	1,005	1,005
10	Employee Bonus Payment	(1,165)	(1,165)	(1,165)
11	Employee Bonus 481a Adjustment	435	435	435
12	Gas Storage Fields	7,266	8,050	7,658
13	Over/Under Accrual Gross Receipts Tax	92	92	92
14	Over/Under Accrual Property Tax	417	417	417
15	Severance Rate Case Settlement	(69)	(69)	(69)
16	Vacation Pay Adjustment	-	-	-
17	Total - ACCOUNT 190	<u>10,428</u>	<u>10,863</u>	<u>10,645</u>
18	ACCOUNT 282:			
19	Property Related	(61,127)	(63,889)	(62,508)
	Automated Meter Reading Equipment	(773)	(803)	(788)
	Mixed Service Costs CWIP	1,246	1,246	1,246
	Temporary Differences CWIP	(2)	(2)	(2)
20	Total - ACCOUNT 282	<u>(60,656)</u>	<u>(63,449)</u>	<u>(62,052)</u>
21	ACCOUNT 283:			
22	Rate Case Expense	(272)	(272)	(272)
23	Merger Initiatives	(165)	(123)	(144)
24	Prepayments	(254)	(254)	(254)
25	Purchase Gas Adjustment	-	-	-
26	Total - ACCOUNT 283	<u>(690)</u>	<u>(649)</u>	<u>(670)</u>
	Total			
27	ACCUMULATED DEFERRED INCOME TAXES	<u>\$ (50,919)</u>	<u>\$ (53,235)</u>	<u>\$ (52,077)</u>
28	Property- Schedule G-7 Proration Adjustment		1,301	651
29	Total Deferred with adjustment for proration from G-7	<u>\$ (50,919)</u>	<u>\$ (51,934)</u>	<u>\$ (51,426)</u>

To Sch. B-1 RZ-II

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Accumulated Deferred Income Taxes
As of December 31,
(000s)

Line	Description (A)	Jurisdictional Amounts December 31, 2013 (B)	Jurisdictional Amounts December 31, 2014 (C)	Average Balance (D)
1	ACCOUNT 190:			
2	Federal NOL Carryforward	\$ 996	\$ -	\$ 498
3	Federal Effect of Illinois NOL	(528)	(528)	(528)
4	State Effect of Illinois NOL	1,509	1,509	1,509
5	Unamortized Investment Tax Credit	-	-	-
6	Tax Depr Step-Up Basis - Metro	755	680	718
7	Increase/Decrease Legal Expense Reserve	(147)	(159)	(153)
8	Increase/Decrease Uncollectible Accounts Reserve	1,926	2,365	2,146
9	Employee Bonus Accrual	1,854	1,854	1,854
10	Employee Bonus Payment	(2,148)	(2,148)	(2,148)
11	Employee Bonus 481a Adjustment	803	803	803
12	Gas Storage Fields	13,401	14,848	14,125
13	Over/Under Accrual Gross Receipts Tax	170	170	170
14	Over/Under Accrual Property Tax	769	769	769
15	Severance Rate Case Settlement	(127)	(127)	(127)
16	Vacation Pay Adjustment	-	-	-
17	Total - ACCOUNT 190	<u>19,233</u>	<u>20,036</u>	<u>19,634</u>
18	ACCOUNT 282:			
19	Property Related	(112,742)	(117,838)	(115,290)
	Automated Meter Reading Equipment	(1,426)	(1,482)	(1,454)
	Mixed Service Costs CWIP	2,299	2,299	2,299
	Temporary Differences CWIP	(4)	(4)	(4)
20	Total - ACCOUNT 282	<u>(111,874)</u>	<u>(117,026)</u>	<u>(114,450)</u>
21	ACCOUNT 283:			
22	Rate Case Expense	(501)	(501)	(501)
23	Merger Initiatives	(304)	(228)	(266)
24	Prepayments	(469)	(469)	(469)
25	Purchase Gas Adjustment	-	-	-
26	Total - ACCOUNT 283	<u>(1,273)</u>	<u>(1,198)</u>	<u>(1,235)</u>
	Total ACCUMULATED DEFERRED INCOME TAXES	<u>\$ (93,915)</u>	<u>\$ (98,187)</u>	<u>\$ (96,051)</u>
28	Property- Schedule G-7 Proration Adjustment		2,400	1,200
29	Total Deferred with adjustment for proration from G-7	<u>\$ (93,915)</u>	<u>\$ (95,787)</u>	<u>\$ (94,851)</u>

To Sch. B-1 RZ-III

NOTES

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Workpaper Supporting Accumulated Deferred Income Taxes
 (\$000s)
 As of September 30, 2010

Line No.	Account No.	Title of Plant Function	Allocation			
			AmerenCILCO	AmerenCIPS	AmerenIP	Total
	(A)	(B)	(C)	(D)	(E)	(F)
1		Total Plant in Service	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas
Workpaper Supporting Accumulated Deferred Income Taxes
 (\$000s)
 As of September 30, 2010

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		Total Plant in Service	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Company
Workpaper Supporting Accumulated Deferred Income Tax Balances

Line No.	Account (A)	Description (B)	Balance Per General Ledger at 12/31/2014 (C)	Other (D)	Gas (E)
1	2-ZA-190-FOL	Federal NOL Carry Forward	-	-	-
2	2-ZA-190-NLF	Federal Effect of Illinois NOL	(1,022,835)	-	(1,022,835)
3	2-ZA-190-NOL	State Effect of Illinois NOL	2,922,386	-	2,922,386
4	2-ZA-190-100	Unamortized Investment Tax Credit	963,571	963,571	-
5	2-ZA-190-365	Tax Depr Step-Up Basis Metro - Federal	1,063,947	-	1,063,947
6	2-ZA-190-366	Tax Depr Step-Up Basis Metro - State	252,801	-	252,801
7	2-ZA-190-61A	FAS 106-2, Part D, Medicare Prescription - Federal	(765,431)	(765,431)	-
8	2-ZA-190-61B	FAS 106-2, Part D, Medicare Prescription - State	(209,918)	(209,918)	-
9	2-ZA-190-611	Increase/Decrease Injuries & Damanges Reserve - Federal	4,199,197	4,199,197	-
10	2-ZA-190-612	Increase/Decrease Injuries & Damanges Reserve - State	1,227,412	1,227,412	-
11	2-ZA-190-611	Increase/Decrease Legal Expense Reserve - Federal	(236,257)	-	(236,257)
12	2-ZA-190-612	Increase/Decrease Legal Expense Reserve - State	(70,858)	-	(70,858)
13	2-ZA-190-611	Increase/Decrease Uncollectible Accounts Reserve - Federal	3,523,048	-	3,523,048
14	2-ZA-190-612	Increase/Decrease Uncollectible Accounts Reserve - State	1,056,636	-	1,056,636
15	2-ZA-190-611	Employee Bonus Accrual - Federal	2,762,018	-	2,762,018
16	2-ZA-190-612	Employee Bonus Accrual - State	828,387	-	828,387
17	2-ZA-190-611	Employee Bonus Payment - Federal	(3,199,473)	-	(3,199,473)
18	2-ZA-190-612	Employee Bonus Payment - State	(959,589)	-	(959,589)
19	2-ZA-190-611	Employee Bonus 481a Adjustment - Federal	1,195,476	-	1,195,476
20	2-ZA-190-612	Employee Bonus 481a Adjustment - State	358,548	-	358,548
21	2-ZA-190-611	FAS 106 Post Retirement Benefits - Federal	1,648,229	1,648,229	-
22	2-ZA-190-612	FAS 106 Post Retirement Benefits - State	346,827	346,827	-
23	2-ZA-190-611	Gas Storage Fields - Federal	22,117,250	-	22,117,250
24	2-ZA-190-612	Gas Storage Fields - State	6,633,429	-	6,633,429
25	2-ZA-190-611	Over/Under Accrual Gross Receipts Tax - Federal	252,701	-	252,701
26	2-ZA-190-612	Over/Under Accrual Gross Receipts Tax - State	75,790	-	75,790
27	2-ZA-190-611	Over/Under Accrual Property Tax - Federal	1,145,300	-	1,145,300
28	2-ZA-190-612	Over/Under Accrual Property Tax - State	343,500	-	343,500
29	2-ZA-190-611	Pension Expense Allowed/Disallowed - Federal	7,494,362	7,494,362	-
30	2-ZA-190-612	Pension Expense Allowed/Disallowed - State	2,247,717	2,247,717	-
31	2-ZA-190-611	Severance Rate Case Settlement - Federal	(189,388)	-	(189,388)
32	2-ZA-190-612	Severance Rate Case Settlement - State	(56,801)	-	(56,801)
33	2-ZA-190-611	Vacation Pay Adjustment - Federal	164,012	164,012	-
34	2-ZA-190-612	Vacation Pay Adjustment - State	49,191	49,191	-
35	2-ZA-190-611	ADIT Deferred Asset - Federal	(0)	-	(0)

Ameren Illinois Company
Workpaper Supporting Accumulated Deferred Income Tax Balances

Line No.	Account (A)	Description (B)	Balance Per General Ledger at 12/31/2014 (C)	Other (D)	Gas (E)
36	2-ZA-190-612	ADIT Deferred Asset - State	0	-	0
37	2-XP-190-TXP	Deferred Tax Asset - OCI	(1,035,618)	(1,035,618)	-
38	2-XP-190-61A	ADIT Deferred Asset (Medicare Part D) - Federal	(53,276)	(53,276)	-
39	2-XP-190-61B	ADIT Deferred Asset (Medicare Part D) - State	(14,516)	(14,516)	-
40	2-XP-190-611	FAS 106 Post Retirement Benefits - Federal	1,791,699	1,791,699	-
41	2-XP-190-612	FAS 106 Post Retirement Benefits - State	494,689	494,689	-
42	2-XP-190-611	FAS 158 Reversal - Federal	845,405	845,405	-
43	2-XP-190-612	FAS 158 Reversal - State	190,213	190,213	-
44	2-XP-190-611	Pension Expense Allowed/Disallowed - Federal	2,926,253	2,926,253	-
45	2-XP-190-612	Pension Expense Allowed/Disallowed - State	806,636	806,636	-
46	2-XP-190-611	ADIT Deferred Asset - Federal	-	-	-
47	2-XP-190-612	ADIT Deferred Asset - State	-	-	-
48	2-YP-190-TXP	Deferred Tax Asset - OCI	(634,013)	(634,013)	-
49	2-YP-190-TXS	Deferred Tax Asset - OCI - State	634,013	634,013	-
50	2-YP-190-611	OPEB Accrual - Federal	(6,740,886)	(6,740,886)	-
51	2-YP-190-612	OPEB Accrual - State	(1,730,311)	(1,730,311)	-
52	2-YP-190-611	Pension Accrual - Federal	(8,273,813)	(8,273,813)	-
53	2-YP-190-612	Pension Accrual - State	(2,125,339)	(2,125,339)	-
54	2-YP-190-611	ADIT Deferred Asset - Federal	1	1	-
55	2-YP-190-612	ADIT Deferred Asset - State	1	1	-
56		Total Account 190	<u>43,242,321</u>	<u>4,446,306</u>	<u>38,796,015</u>
57	2-ZA-282-111	ADIT Property Related - Federal	(186,747,418)	-	(186,747,418)
58	2-ZA-282-112	ADIT Property Related - State	(41,421,099)	-	(41,421,099)
59	2-ZA-282-115	ADIT Automated Meter Reading Equipment - Federal	(2,299,698)	-	(2,299,698)
60	2-ZA-282-116	ADIT Automated Meter Reading Equipment - State	(569,576)	-	(569,576)
61	2-ZA-282-125	ADIT Mixed Service Costs CWIP - Federal	3,591,065	-	3,591,065
62	2-ZA-282-126	ADIT Mixed Service Costs CWIP - State	859,626	-	859,626
63	2-ZA-282-147	ADIT Temporary Differences CWIP - Federal	(6,576)	-	(6,576)
64	2-ZA-282-148	ADIT Temporary Differences CWIP - State	(1,574)	-	(1,574)
65	2-ZA-282-753	ADIT Reg Liab - AFUDC Equity CWIP - Federal	(105,645)	(105,645)	-
66	2-ZA-282-754	ADIT Reg Liab - AFUDC Equity CWIP - State	(25,289)	(25,289)	-

Ameren Illinois Company
Workpaper Supporting Accumulated Deferred Income Tax Balances

Line No.	Account (A)	Description (B)	Balance Per General Ledger at 12/31/2014 (C)	Other (D)	Gas (E)
67		Total Account 282	<u>(226,726,185)</u>	<u>(130,934)</u>	<u>(226,595,251)</u>
68	2-ZA-283-651	Gas Rate Case Expense - Federal	(746,575)	-	(746,575)
69	2-ZA-283-652	Gas Rate Case Expense - State	(223,913)	-	(223,913)
70	2-ZA-283-651	Illinois Bad Debt Tracker - Federal	824,110	824,110	-
71	2-ZA-283-652	Illinois Bad Debt Tracker - State	247,168	247,168	-
72	2-ZA-283-651	Manufactured Gas & Other Environmental Cleanup - Federal	(1,155,737)	(1,155,737)	-
73	2-ZA-283-652	Manufactured Gas & Other Environmental Cleanup - State	(451,448)	(451,448)	-
74	2-ZA-283-996	Merger Initiatives - Federal	(347,370)	-	(347,370)
75	2-ZA-283-997	Merger Initiatives - State	(93,503)	-	(93,503)
76	2-ZA-283-651	Prepayments - Federal	(697,998)	-	(697,998)
77	2-ZA-283-652	Prepayments - State	(209,344)	-	(209,344)
78	2-ZA-283-651	Purchase Gas Adjustment - Federal	(2,622,699)	(2,622,699)	-
79	2-ZA-283-652	Purchase Gas Adjustment - State	(786,602)	(786,602)	-
80	2-ZA-283-651	Non-property deferred - Federal	(0)	(0)	-
81	2-ZA-283-652	Non-property deferred - State	(0)	(0)	-
82		Total Account 283	<u>(6,263,913)</u>	<u>(3,945,209)</u>	<u>(2,318,704)</u>
83		TOTAL DEFERRED	<u>\$ (189,747,776)</u>	<u>\$ 370,163</u>	<u>\$ (190,117,940)</u>

Ameren Illinois Company
Workpaper Supporting Accumulated Deferred Income Tax Balances

Line No.	Account (A)	Description (B)	Balance Per General Ledger at 12/31/2013 (C)	Other (D)	Gas (E)
1	2-ZA-190-FOL	Federal NOL Carry Forward	1,928,408	-	1,928,408
2	2-ZA-190-NLF	Federal Effect of Illinois NOL	(1,022,835)	-	(1,022,835)
3	2-ZA-190-NOL	State Effect of Illinois NOL	2,922,386	-	2,922,386
4	2-ZA-190-100	Unamortized Investment Tax Credit	963,571	963,571	-
5	2-ZA-190-365	Tax Depr Step-Up Basis Metro - Federal	1,175,883	-	1,175,883
6	2-ZA-190-366	Tax Depr Step-Up Basis Metro - State	286,371	-	286,371
7	2-ZA-190-61A	FAS 106-2, Part D, Medicare Prescription - Federal	(765,431)	(765,431)	-
8	2-ZA-190-61B	FAS 106-2, Part D, Medicare Prescription - State	(209,918)	(209,918)	-
9	2-ZA-190-611	Increase/Decrease Injuries & Damanges Reserve - Federal	4,199,197	4,199,197	-
10	2-ZA-190-612	Increase/Decrease Injuries & Damanges Reserve - State	1,227,412	1,227,412	-
11	2-ZA-190-611	Increase/Decrease Legal Expense Reserve - Federal	(219,441)	-	(219,441)
12	2-ZA-190-612	Increase/Decrease Legal Expense Reserve - State	(65,815)	-	(65,815)
13	2-ZA-190-611	Increase/Decrease Uncollectible Accounts Reserve - Federal	2,868,788	-	2,868,788
14	2-ZA-190-612	Increase/Decrease Uncollectible Accounts Reserve - State	860,410	-	860,410
15	2-ZA-190-611	Employee Bonus Accrual - Federal	2,762,018	-	2,762,018
16	2-ZA-190-612	Employee Bonus Accrual - State	828,387	-	828,387
17	2-ZA-190-611	Employee Bonus Payment - Federal	(3,199,473)	-	(3,199,473)
18	2-ZA-190-612	Employee Bonus Payment - State	(959,589)	-	(959,589)
19	2-ZA-190-611	Employee Bonus 481a Adjustment - Federal	1,195,476	-	1,195,476
20	2-ZA-190-612	Employee Bonus 481a Adjustment - State	358,548	-	358,548
21	2-ZA-190-611	FAS 106 Post Retirement Benefits - Federal	1,523,913	1,523,913	-
22	2-ZA-190-612	FAS 106 Post Retirement Benefits - State	316,739	316,739	-
23	2-ZA-190-611	Gas Storage Fields - Federal	19,962,083	-	19,962,083
24	2-ZA-190-612	Gas Storage Fields - State	5,987,049	-	5,987,049
25	2-ZA-190-611	Over/Under Accrual Gross Receipts Tax - Federal	252,701	-	252,701
26	2-ZA-190-612	Over/Under Accrual Gross Receipts Tax - State	75,790	-	75,790
27	2-ZA-190-611	Over/Under Accrual Property Tax - Federal	1,145,300	-	1,145,300
28	2-ZA-190-612	Over/Under Accrual Property Tax - State	343,500	-	343,500
29	2-ZA-190-611	Pension Expense Allowed/Disallowed - Federal	7,161,430	7,161,430	-
30	2-ZA-190-612	Pension Expense Allowed/Disallowed - State	2,147,864	2,147,864	-
31	2-ZA-190-611	Severance Rate Case Settlement - Federal	(189,388)	-	(189,388)
32	2-ZA-190-612	Severance Rate Case Settlement - State	(56,801)	-	(56,801)
33	2-ZA-190-611	Vacation Pay Adjustment - Federal	164,012	164,012	-
34	2-ZA-190-612	Vacation Pay Adjustment - State	49,191	49,191	-

Ameren Illinois Company
Workpaper Supporting Accumulated Deferred Income Tax Balances

Line No.	Account (A)	Description (B)	Balance Per General Ledger at 12/31/2013 (C)	Other (D)	Gas (E)
35	2-ZA-190-611	ADIT Deferred Asset - Federal	(0)	-	(0)
36	2-ZA-190-612	ADIT Deferred Asset - State	0	-	0
37	2-XP-190-TXP	Deferred Tax Asset - OCI	(1,035,618)	(1,035,618)	-
38	2-XP-190-61A	ADIT Deferred Asset (Medicare Part D) - Federal	(53,276)	(53,276)	-
39	2-XP-190-61B	ADIT Deferred Asset (Medicare Part D) - State	(14,516)	(14,516)	-
40	2-XP-190-611	FAS 106 Post Retirement Benefits - Federal	1,791,699	1,791,699	-
41	2-XP-190-612	FAS 106 Post Retirement Benefits - State	494,689	494,689	-
42	2-XP-190-611	FAS 158 Reversal - Federal	845,405	845,405	-
43	2-XP-190-612	FAS 158 Reversal - State	190,213	190,213	-
44	2-XP-190-611	Pension Expense Allowed/Disallowed - Federal	2,926,253	2,926,253	-
45	2-XP-190-612	Pension Expense Allowed/Disallowed - State	806,636	806,636	-
46	2-XP-190-611	ADIT Deferred Asset - Federal	-	-	-
47	2-XP-190-612	ADIT Deferred Asset - State	-	-	-
48	2-YP-190-TXP	Deferred Tax Asset - OCI - Federal	(634,013)	(634,013)	-
49	2-YP-190-TXS	Deferred Tax Asset - OCI - State	634,013	634,013	-
50	2-YP-190-611	OPEB Accrual - Federal	(6,740,886)	(6,740,886)	-
51	2-YP-190-612	OPEB Accrual - State	(1,730,311)	(1,730,311)	-
52	2-YP-190-611	Pension Accrual - Federal	(8,273,813)	(8,273,813)	-
53	2-YP-190-612	Pension Accrual - State	(2,125,339)	(2,125,339)	-
54	2-YP-190-611	ADIT Deferred Asset - Federal	1	1	-
55	2-YP-190-612	ADIT Deferred Asset - State	1	1	-
56		Total Account 190	<u>41,098,874</u>	<u>3,859,117</u>	<u>37,239,757</u>
57	2-ZA-282-111	ADIT Property Related - Federal	(178,977,534)	-	(178,977,534)
58	2-ZA-282-112	ADIT Property Related - State	(39,323,737)	-	(39,323,737)
59	2-ZA-282-115	ADIT Automated Meter Reading Equipment - Federal	(2,216,457)	-	(2,216,457)
60	2-ZA-282-116	ADIT Automated Meter Reading Equipment - State	(544,613)	-	(544,613)
61	2-ZA-282-125	ADIT Mixed Service Costs CWIP - Federal	3,591,065	-	3,591,065
62	2-ZA-282-126	ADIT Mixed Service Costs CWIP - State	859,626	-	859,626
63	2-ZA-282-147	ADIT Temporary Differences CWIP - Federal	(6,576)	-	(6,576)
64	2-ZA-282-148	ADIT Temporary Differences CWIP - State	(1,574)	-	(1,574)
65	2-ZA-282-753	ADIT Reg Liab - AFUDC Equity CWIP - Federal	(105,645)	(105,645)	-

Ameren Illinois Company
Workpaper Supporting Accumulated Deferred Income Tax Balances

Line No.	Account (A)	Description (B)	Balance Per General Ledger at 12/31/2013 (C)	Other (D)	Gas (E)
66	2-ZA-282-754	ADIT Reg Liab - AFUDC Equity CWIP - State	(25,289)	(25,289)	-
67		Total Account 282	<u>(216,750,733)</u>	<u>(130,934)</u>	<u>(216,619,800)</u>
68	2-ZA-283-651	Gas Rate Case Expense - Federal	(746,575)	-	(746,575)
69	2-ZA-283-652	Gas Rate Case Expense - State	(223,913)	-	(223,913)
70	2-ZA-283-651	Illinois Bad Debt Tracker - Federal	824,001	824,001	-
71	2-ZA-283-652	Illinois Bad Debt Tracker - State	247,135	247,135	-
72	2-ZA-283-651	Manufactured Gas & Other Environmental Cleanup - Federal	1,622,744	1,622,744	-
73	2-ZA-283-652	Manufactured Gas & Other Environmental Cleanup - State	381,877	381,877	-
74	2-ZA-283-996	Merger Initiatives - Federal	(460,402)	-	(460,402)
75	2-ZA-283-997	Merger Initiatives - State	(127,398)	-	(127,398)
76	2-ZA-283-651	Prepayments - Federal	(697,998)	-	(697,998)
77	2-ZA-283-652	Prepayments - State	(209,344)	-	(209,344)
78	2-ZA-283-651	Purchase Gas Adjustment - Federal	(2,622,699)	(2,622,699)	-
79	2-ZA-283-652	Purchase Gas Adjustment - State	(786,602)	(786,602)	-
80	2-ZA-283-651	Non-property deferred - Federal	(0)	(0)	-
81	2-ZA-283-652	Non-property deferred - State	(0)	(0)	-
82		Total Account 283	<u>(2,799,175)</u>	<u>(333,545)</u>	<u>(2,465,630)</u>
83		TOTAL DEFERRED	<u>\$ (178,451,034)</u>	<u>\$ 3,394,639</u>	<u>\$ (181,845,673)</u>

Ameren Illinois Gas
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2014

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2013 (F)	Ending Balance at 12/31/2014 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
1	190-FOL	Federal Net Operating Loss	Gas			-	-	Y	5
2	190-NLF	Federal Effect of Illinois NOL	Gas			-	-	Y	5
3	190-NOL	Illinois Net Operating Loss	Gas			-	-	Y	5
4	190-100	FAS 109 Unamortized ITC	Gas	254/255	254-100, 255	-	-	N	3
5	190-365/366	Tax Depr Step-Up Basis Metro	Gas	Various	Various	-	-	Y	4
6	190-61A/61B	FAS 106-2 Part D, Prescription	Gas	253	253-081	-	-	N	1, 3, 4
7	190-611/612	Injuries and Damages Reserve	Gas	228	228-002, 228-020, 228-021, 228-030	-	-	N	3, 4
8	190-611/612	Legal Expense Reserve	Gas	242	242-009	222,124	222,124	Y	1, 4
9	190-611/612	Uncollectible Accounts	Gas	144	144 , 144-001, 144-002, 144-003, 144-010	(6,400,770)	(6,400,770)	Y	4
10	190-611/612	Employee Bonus Accrual	Gas	232	232-007	-	-	Y	1, 4
11	190-611/612	Employee Bonus Payment	Gas	232	232-007	-	-	Y	1, 4
12	190-611/612	Employee Bonus 481(a) adjustment	Gas	232	232-007	-	-	Y	1, 4
13	190-611/612	FAS 106 Deduction	Gas	228/253	228-310, 228-311, 228-312, 228-313, 228-314, 228-316, 228-317, 253-080	-	-	N	1, 3, 4
14	190-611/612	Gas Storage Fields	Gas	Various	Various	-	-	Y	4
15	190-611/612	Gross Receipts Taxes	Gas	236	236-012	(670,097)	(670,097)	Y	4
16	190-611/612	Property Taxes	Gas	236	236-011	(6,123,983)	(6,123,983)	Y	4
17	190-611/612	Pension	Gas	253	253-072, 253-097	-	-	N	1, 3, 4

Ameren Illinois Gas
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2014

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2013 (F)	Ending Balance at 12/31/2014 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
18	190-611/612	Severance Rate Case Settlement	Gas	182/186	182-SEV, 186-V11	684,963	684,963	Y	4
19	190-611/612	Vacation Pay Adjustment	Gas	242	242-010	-	-	N	1, 4
20	282-111/112, 282-115/116, 282-125/126, 282-147/148, 282-753/754	Accelerated Depreciation	Gas	Plant	Plant	-	-	Y	2
21	283-651/652	Gas Rate Case Expenses	Gas	182	182-337, 182-372	2,447,463	2,447,463	Y	4
22	283-651/652	Illinois Bad Debt Tracker	Gas	182/254	182-BD2, 254-BD1	(1,600,244)	(1,600,244)	Y	4
23	283-651/652	Manufactured Gas & Other Cleanup	Gas	182/253	182-314, 253-053	-	-	N	3, 4
24	283-651/652	Merger Initiatives	Gas	182	182-3MC	1,677,968	1,677,968	Y	4
25	283-651/652	Prepayments	Gas	165	165-003	2,203,626	2,203,626	Y	4
26	283-651/652	Purchased Gas Adjustment	Gas	191/229/242	191-1CG, 191-1NG, 229-1CG, 229-1DG, 229-1NG	-	-	N	3, 4

NOTES

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

Ameren Illinois Gas
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2014

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2013 (F)	Ending Balance at 12/31/2014 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
1	190-FOL	Federal Net Operating Loss	Gas			-	-	Y	5
2	190-NLF	Federal Effect of Illinois NOL	Gas			-	-	Y	5
3	190-NOL	Illinois Net Operating Loss	Gas			-	-	Y	5
4	190-100	FAS 109 Unamortized ITC	Gas	254/255	254-100, 255	-	-	N	3
5	190-365/366	Tax Depr Step-Up Basis Metro	Gas	Various	Various	-	-	Y	4
6	190-61A/61B	FAS 106-2 Part D, Prescription	Gas	253	253-081	-	-	N	1, 3, 4
7	190-611/612	Injuries and Damages Reserve	Gas	228	228-002, 228-020, 228-021, 228-030	-	-	N	3, 4
8	190-611/612	Legal Expense Reserve	Gas	242	242-009	45,211	45,211	Y	1, 4
9	190-611/612	Uncollectible Accounts	Gas	144	144 , 144-001, 144-002, 144-003, 144-010	(1,302,795)	(1,302,795)	Y	4
10	190-611/612	Employee Bonus Accrual	Gas	232	232-007	-	-	Y	1, 4
11	190-611/612	Employee Bonus Payment	Gas	232	232-007	-	-	Y	1, 4
12	190-611/612	Employee Bonus 481(a) adjustment	Gas	232	232-007	-	-	Y	1, 4
13	190-611/612	FAS 106 Deduction	Gas	228/253	228-310, 228-311, 228-312, 228-313, 228-314, 228-316, 228-317, 253-080	-	-	N	1, 3, 4
14	190-611/612	Gas Storage Fields	Gas	Various	Various	-	-	Y	4
15	190-611/612	Gross Receipts Taxes	Gas	236	236-012	(136,390)	(136,390)	Y	4
16	190-611/612	Property Taxes	Gas	236	236-011	(1,246,459)	(1,246,459)	Y	4
17	190-611/612	Pension	Gas	253	253-072, 253-097	-	-	N	1, 3, 4

Ameren Illinois Gas
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2014

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2013 (F)	Ending Balance at 12/31/2014 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
18	190-611/612	Severance Rate Case Settlement	Gas	182/186	182-SEV, 186-V11	139,415	139,415	Y	4
19	190-611/612	Vacation Pay Adjustment	Gas	242	242-010	-	-	N	1, 4
20	282-111/112, 282-115/116, 282-125/126, 282-147/148, 282-753/754	Accelerated Depreciation	Gas	Plant	Plant	-	-	Y	2
21	283-651/652	Gas Rate Case Expenses	Gas	182	182-337, 182-372	498,150	498,150	Y	4
22	283-651/652	Illinois Bad Debt Tracker	Gas	182/254	182-BD2, 254- BD1	(325,709)	(325,709)	Y	4
23	283-651/652	Manufactured Gas & Other Cleanup	Gas	182/253	182-314, 253-053	-	-	N	3, 4
24	283-651/652	Merger Initiatives	Gas	182	182-3MC	341,529	341,529	Y	4
25	283-651/652	Prepayments	Gas	165	165-003	448,520	448,520	Y	4
26	283-651/652	Purchased Gas Adjustment	Gas	191/229/242	191-1CG, 191- 1NG, 229-1CG, 229-1DG, 229- 1NG	-	-	N	3, 4

NOTES

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

Ameren Illinois Gas
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2014

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2013 (F)	Ending Balance at 12/31/2014 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
1	190-FOL	Federal Net Operating Loss	Gas			-	-	Y	5
2	190-NLF	Federal Effect of Illinois NOL	Gas			-	-	Y	5
3	190-NOL	Illinois Net Operating Loss	Gas			-	-	Y	5
4	190-100	FAS 109 Unamortized ITC	Gas	254/255	254-100, 255	-	-	N	3
5	190-365/366	Tax Depr Step-Up Basis Metro	Gas	Various	Various	-	-	Y	4
6	190-61A/61B	FAS 106-2 Part D, Prescription	Gas	253	253-081	-	-	N	1, 3, 4
7	190-611/612	Injuries and Damages Reserve	Gas	228	228-002, 228-020, 228-021, 228-030	-	-	N	3, 4
8	190-611/612	Legal Expense Reserve	Gas	242	242-009	62,197	62,197	Y	1, 4
9	190-611/612	Uncollectible Accounts	Gas	144	144 , 144-001, 144-002, 144-003, 144-010	(1,792,280)	(1,792,280)	Y	4
10	190-611/612	Employee Bonus Accrual	Gas	232	232-007	-	-	Y	1, 4
11	190-611/612	Employee Bonus Payment	Gas	232	232-007	-	-	Y	1, 4
12	190-611/612	Employee Bonus 481(a) adjustment	Gas	232	232-007	-	-	Y	1, 4
13	190-611/612	FAS 106 Deduction	Gas	228/253	228-310, 228-311, 228-312, 228-313, 228-314, 228-316, 228-317, 253-080	-	-	N	1, 3, 4
14	190-611/612	Gas Storage Fields	Gas	Various	Various	-	-	Y	4
15	190-611/612	Gross Receipts Taxes	Gas	236	236-012	(187,634)	(187,634)	Y	4
16	190-611/612	Property Taxes	Gas	236	236-011	(1,714,777)	(1,714,777)	Y	4
17	190-611/612	Pension	Gas	253	253-072, 253-097	-	-	N	1, 3, 4

Ameren Illinois Gas
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2014

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2013 (F)	Ending Balance at 12/31/2014 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
18	190-611/612	Severance Rate Case Settlement	Gas	182/186	182-SEV, 186-V11	191,797	191,797	Y	4
19	190-611/612	Vacation Pay Adjustment	Gas	242	242-010	-	-	N	1, 4
20	282-111/112, 282-115/116, 282-125/126, 282-147/148, 282-753/754	Accelerated Depreciation	Gas	Plant	Plant	-	-	Y	2
21	283-651/652	Gas Rate Case Expenses	Gas	182	182-337, 182-372	685,314	685,314	Y	4
22	283-651/652	Illinois Bad Debt Tracker	Gas	182/254	182-BD2, 254- BD1	(448,085)	(448,085)	Y	4
23	283-651/652	Manufactured Gas & Other Cleanup	Gas	182/253	182-314, 253-053	-	-	N	3, 4
24	283-651/652	Merger Initiatives	Gas	182	182-3MC	469,848	469,848	Y	4
25	283-651/652	Prepayments	Gas	165	165-003	617,038	617,038	Y	4
26	283-651/652	Purchased Gas Adjustment	Gas	191/229/242	191-1CG, 191- 1NG, 229-1CG, 229-1DG, 229- 1NG	-	-	N	3, 4

NOTES

- [1] Balance in underlying account is booked entirely to electric. Deferred taxes are allocated between electric and gas.
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[3] Associated asset and/or liability not considered as a component of rate base for rate-making purposes.
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[5] No underlying book account for deferred tax item.
Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2014

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2013 (F)	Ending Balance at 12/31/2014 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
1	190-FOL	Federal Net Operating Loss	Gas			-	-	Y	5
2	190-NLF	Federal Effect of Illinois NOL	Gas			-	-	Y	5
3	190-NOL	Illinois Net Operating Loss	Gas			-	-	Y	5
4	190-100	FAS 109 Unamortized ITC	Gas	254/255	254-100, 255	-	-	N	3
5	190-365/366	Tax Depr Step-Up Basis Metro	Gas	Various	Various	-	-	Y	4
6	190-61A/61B	FAS 106-2 Part D, Prescription	Gas	253	253-081	-	-	N	1, 3, 4
7	190-611/612	Injuries and Damages Reserve	Gas	228	228-002, 228-020, 228-021, 228-030	-	-	N	3, 4
8	190-611/612	Legal Expense Reserve	Gas	242	242-009	114,717	114,717	Y	1, 4
9	190-611/612	Uncollectible Accounts	Gas	144	144 , 144-001, 144-002, 144-003, 144-010	(3,305,694)	(3,305,694)	Y	4
10	190-611/612	Employee Bonus Accrual	Gas	232	232-007	-	-	Y	1, 4
11	190-611/612	Employee Bonus Payment	Gas	232	232-007	-	-	Y	1, 4
12	190-611/612	Employee Bonus 481(a) adjustment	Gas	232	232-007	-	-	Y	1, 4
13	190-611/612	FAS 106 Deduction	Gas	228/253	228-310, 228-311, 228-312, 228-313, 228-314, 228-316, 228-317, 253-080	-	-	N	1, 3, 4
14	190-611/612	Gas Storage Fields	Gas	Various	Various	-	-	Y	4
15	190-611/612	Gross Receipts Taxes	Gas	236	236-012	(346,073)	(346,073)	Y	4
16	190-611/612	Property Taxes	Gas	236	236-011	(3,162,747)	(3,162,747)	Y	4
17	190-611/612	Pension	Gas	253	253-072, 253-097	-	-	N	1, 3, 4

Ameren Illinois Gas
Detailed Listing of Balance Sheet Assets and Liabilities
As of December 31, 2014

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2013 (F)	Ending Balance at 12/31/2014 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
18	190-611/612	Severance Rate Case Settlement	Gas	182/186	182-SEV, 186-V11	353,751	353,751	Y	4
19	190-611/612	Vacation Pay Adjustment	Gas	242	242-010	-	-	N	1, 4
20	282-111/112, 282-115/116, 282-125/126, 282-147/148, 282-753/754	Accelerated Depreciation	Gas	Plant	Plant	-	-	Y	2
21	283-651/652	Gas Rate Case Expenses	Gas	182	182-337, 182-372	1,263,999	1,263,999	Y	4
22	283-651/652	Illinois Bad Debt Tracker	Gas	182/254	182-BD2, 254-BD1	(826,450)	(826,450)	Y	4
23	283-651/652	Manufactured Gas & Other Cleanup	Gas	182/253	182-314, 253-053	-	-	N	3, 4
24	283-651/652	Merger Initiatives	Gas	182	182-3MC	866,591	866,591	Y	4
25	283-651/652	Prepayments	Gas	165	165-003	1,138,068	1,138,068	Y	4
26	283-651/652	Purchased Gas Adjustment	Gas	191/229/242	191-1CG, 191-1NG, 229-1CG, 229-1DG, 229-1NG	-	-	N	3, 4

NOTES

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

Ameren Illinois Gas
Workpaper Supporting Detailed Listing of Balance Sheet Assets and Liabilities
 As of September 30, 2010
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocation			
			AmerenCILCO	AmerenCIPS	AmerenIP	Total
	(A)	(B)	(C)	(D)	(E)	(F)
1		Total Plant in Service	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas
Workpaper Supporting Detailed Listing of Balance Sheet Assets and Liabilities
 As of September 30, 2010
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		Total Plant in Service	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas
Customer Deposits
For the Month Ending

Line No.	Month (A)	Customer Deposits [1] (B)	Interest on Customer Deposits [2], [3] (C)
	Interest Rate		0.50%
1	Dec-13	\$ 10,229,077	\$ 51,145
2	Jan-14	10,233,339	51,167
3	Feb-14	10,237,603	51,188
4	Mar-14	10,241,869	51,209
5	Apr-14	10,246,136	51,231
6	May-14	10,250,405	51,252
7	Jun-14	10,254,676	51,273
8	Jul-14	10,258,949	51,295
9	Aug-14	10,263,224	51,316
10	Sep-14	10,267,500	51,338
11	Oct-14	10,271,778	51,359
12	Nov-14	10,276,058	51,380
13	Dec-14	10,280,340	51,402
14	13 Month Average	<u>\$ 10,254,689</u>	<u>\$ 51,273</u>

NOTES

[1] Calculated using Gas and Common Deposits as of July 31, 2012 (see WPB-13b) and the Company's 2014 Revenue Allocator (see WPB-13c).

[2] Customer Deposits are recorded by the Company in Account 235. Interest on Customer Deposits are recorded by the Company in Account 237.

[3] Interest on Customer Deposits based on Blue Chip Quarterly-Average Consensus interest rate forecast for 4Q of 2013 for 1 year Treasury Bill. (Blue Chip Forecast - November 1, 2012)

Ameren Illinois Gas
Customer Deposits
For the Month Ending

Line No.	Month (A)	Customer Deposits [1] (B)	Interest on Customer Deposits [2] (C)
	Interest Rate		0.50%
1	Dec-11	\$ 2,123,391	\$ 10,617
2	Jan-12	2,225,250	11,126
3	Feb-12	2,204,138	11,021
4	Mar-12	2,188,863	10,944
5	Apr-12	2,149,605	10,748
6	May-12	2,133,745	10,669
7	Jun-12	2,127,679	10,638
8	Jul-12	2,105,093	10,525
9	Aug-12	2,103,124	10,516
10	Sep-12	2,102,577	10,513
11	Oct-12	2,106,318	10,532
12	Nov-12	2,119,395	10,597
13	Dec-12	2,134,033	10,670
14	13 Month Average	<u>\$ 2,140,247</u>	<u>\$ 10,701</u>

NOTES

[1] Calculated using Gas and Common Deposits as of July 31, 2012 (see WPB-13b) and the Company's 2014 Revenue Allocator (see WPB-13c).

[2] Customer Deposits are recorded by the Company in Account 235. Interest on Customer Deposits are recorded by the Company in Account 237.

[3] Interest on Customer Deposits based on Blue Chip Quarterly-Average Consensus interest rate forecast for 4Q of 2013 for 1 year Treasury Bill. (Blue Chip Forecast -

Rate zone values are derived from the corresponding rate zone percentage workpapers.

Ameren Illinois Gas
Customer Deposits
For the Month Ending

Line No.	Month (A)	Customer Deposits [1] (B)	Interest on Customer Deposits [2] (C)
	Interest Rate		0.50%
1	Dec-11	\$ 3,248,887	\$ 16,244
2	Jan-12	3,464,410	17,322
3	Feb-12	3,463,979	17,320
4	Mar-12	3,457,402	17,287
5	Apr-12	3,406,108	17,031
6	May-12	3,377,431	16,887
7	Jun-12	3,369,040	16,845
8	Jul-12	3,362,909	16,815
9	Aug-12	3,355,700	16,779
10	Sep-12	3,358,367	16,792
11	Oct-12	3,316,646	16,583
12	Nov-12	3,292,959	16,465
13	Dec-12	3,265,169	16,326
14	13 Month Average	<u>\$ 3,364,539</u>	<u>\$ 16,823</u>

NOTES

[1] Calculated using Gas and Common Deposits as of July 31, 2012 (see WPB-13b) and the Company's 2014 Revenue Allocator (see WPB-13c).

[2] Customer Deposits are recorded by the Company in Account 235. Interest on Customer Deposits are recorded by the Company in Account 237.

[3] Interest on Customer Deposits based on Blue Chip Quarterly-Average Consensus interest rate forecast for 4Q of 2013 for 1 year Treasury Bill. (Blue Chip Forecast -

Rate zone values are derived from the corresponding rate zone percentage workpapers.

Ameren Illinois Gas
Customer Deposits
For the Month Ending

Line No.	Month (A)	Customer Deposits [1] (B)	Interest on Customer Deposits [2] (C)
	Interest Rate		0.50%
1	Dec-11	\$ 4,856,799	\$ 24,284
2	Jan-12	4,543,679	22,718
3	Feb-12	4,569,486	22,847
4	Mar-12	4,595,604	22,978
5	Apr-12	4,690,423	23,452
6	May-12	4,739,230	23,696
7	Jun-12	4,757,957	23,790
8	Jul-12	4,790,946	23,955
9	Aug-12	4,804,400	24,022
10	Sep-12	4,806,556	24,033
11	Oct-12	4,848,814	24,244
12	Nov-12	4,863,703	24,319
13	Dec-12	4,881,138	24,406
14	13 Month Average	<u>\$ 4,749,903</u>	<u>\$ 23,750</u>

NOTES

[1] Calculated using Gas and Common Deposits as of July 31, 2012 (see WPB-13b) and the Company's 2014 Revenue Allocator (see WPB-13c).

[2] Customer Deposits are recorded by the Company in Account 235. Interest on Customer Deposits are recorded by the Company in Account 237.

[3] Interest on Customer Deposits based on Blue Chip Quarterly-Average Consensus interest rate forecast for 4Q of 2013 for 1 year Treasury Bill. (Blue Chip Forecast -

Rate zone values are derived from the corresponding rate zone percentage workpapers.

Ameren Illinois Gas
Workpaper Supporting Customer Deposits

Line No.	Month	Jurisdictional Customer Deposits Dr/(Cr)				Interest on Customer Deposits - Jurisdictional Dr/(Cr)			
		2011 (B)	2012 [1] (C)	2013 [2] (D)	2014 (E)	2011 (F)	2012 [1] (G)	2013 [2] (H)	2014 (I)
1	January	\$ 11,139,790	\$ 10,404,191	10,182,311	10,233,339	\$ 55,699	\$ 52,021	\$ 50,912	\$ 51,167
2	February	11,268,958	10,462,607	10,186,553	10,237,603	56,345	52,313	50,933	51,188
3	March	11,307,054	10,491,734	10,190,798	10,241,869	56,535	52,459	50,954	51,209
4	April	11,239,107	10,454,860	10,195,044	10,246,136	56,196	52,274	50,975	51,231
5	May	10,907,030	10,160,442	10,199,292	10,250,405	54,535	50,802	50,996	51,252
6	June	10,805,269	10,121,070	10,203,542	10,254,676	54,026	50,605	51,018	51,273
7	July	10,797,356	10,156,892	10,207,793	10,258,949	53,987	50,784	51,039	51,295
8	August	10,757,805	10,161,124	10,212,046	10,263,224	53,789	50,806	51,060	51,316
9	September	10,720,745	10,165,358	10,216,301	10,267,500	53,604	50,827	51,082	51,338
10	October	10,643,590	10,169,593	10,220,558	10,271,778	53,218	50,848	51,103	51,359
11	November	10,417,206	10,173,831	10,224,817	10,276,058	52,086	50,869	51,124	51,380
12	December	10,435,336	10,178,070	10,229,077	10,280,340	52,177	50,890	51,145	51,402

NOTES

Customer Deposits are recorded in Account 235. Interest on Customer Deposits are recorded in Account 237.

[1] Includes seven months of actual data and five months of forecasted data
 [2] Includes zero months of actual data and twelve months of forecasted data

Ameren Illinois Gas
Workpaper Supporting Customer Deposits

Line No.	Month	Jurisdictional Customer Deposits Dr/(Cr)				Interest on Customer Deposits - Jurisdictional Dr/(Cr)			
		2011 (B)	2012 [1] (C)	2013 [2] (D)	2014 (E)	2011 (F)	2012 [1] (G)	2013 [2] (H)	2014 (I)
1	January	\$ 2,422,359	\$ 2,262,402	\$ 2,214,154	\$ 2,225,250	\$ 12,112	\$ 11,312	\$ 11,071	\$ 11,126
2	February	2,426,187	2,252,581	2,193,148	2,204,138	12,131	11,263	10,966	11,021
3	March	2,416,512	2,242,264	2,177,949	2,188,863	12,083	11,211	10,890	10,944
4	April	2,357,927	2,193,395	2,138,886	2,149,605	11,790	10,967	10,694	10,748
5	May	2,270,429	2,115,018	2,123,105	2,133,745	11,352	10,575	10,616	10,669
6	June	2,241,919	2,099,958	2,117,070	2,127,679	11,210	10,500	10,585	10,638
7	July	2,215,572	2,084,152	2,094,596	2,105,093	11,078	10,421	10,473	10,525
8	August	2,204,472	2,082,201	2,092,636	2,103,124	11,022	10,411	10,463	10,516
9	September	2,195,392	2,081,660	2,092,092	2,102,577	10,977	10,408	10,460	10,513
10	October	2,182,561	2,085,364	2,095,814	2,106,318	10,913	10,427	10,479	10,532
11	November	2,148,506	2,098,311	2,108,827	2,119,395	10,743	10,492	10,544	10,597
12	December	2,166,207	2,112,803	2,123,391	2,134,033	10,831	10,564	10,617	10,670

NOTES

Customer Deposits are recorded in Account 235. Interest on Customer Deposits are recorded in Account 237.

Interest on Customer Deposits are at 0.5%.

[1] Includes seven months of actual data and five months of forecasted data

[2] Includes zero months of actual data and twelve months of forecasted data

Rate zone values are derived from the corresponding rate zone percentage workpapers.

Ameren Illinois Gas
Workpaper Supporting Customer Deposits

Line No.	Month	Jurisdictional Customer Deposits Dr/(Cr)				Interest on Customer Deposits - Jurisdictional Dr/(Cr)			
		2011 (B)	2012 [1] (C)	2013 [2] (D)	2014 (E)	2011 (F)	2012 [1] (G)	2013 [2] (H)	2014 (I)
1	January	\$ 3,771,281	\$ 3,522,250	\$ 3,447,135	\$ 3,464,410	\$ 18,856	\$ 17,611	\$ 17,236	\$ 17,322
2	February	3,812,946	3,540,110	3,446,705	3,463,979	19,065	17,701	17,234	17,320
3	March	3,816,982	3,541,750	3,440,161	3,457,402	19,085	17,709	17,201	17,287
4	April	3,736,200	3,475,494	3,389,124	3,406,108	18,681	17,377	16,946	17,031
5	May	3,593,784	3,347,789	3,360,589	3,377,431	17,969	16,739	16,803	16,887
6	June	3,549,929	3,325,145	3,352,240	3,369,040	17,750	16,626	16,761	16,845
7	July	3,539,401	3,329,455	3,346,140	3,362,909	17,697	16,647	16,731	16,815
8	August	3,517,410	3,322,317	3,338,967	3,355,700	17,587	16,612	16,695	16,779
9	September	3,506,617	3,324,957	3,341,620	3,358,367	17,533	16,625	16,708	16,792
10	October	3,436,701	3,283,652	3,300,108	3,316,646	17,184	16,418	16,501	16,583
11	November	3,338,190	3,260,201	3,276,539	3,292,959	16,691	16,301	16,383	16,465
12	December	3,314,397	3,232,686	3,248,887	3,265,169	16,572	16,163	16,244	16,326

NOTES

Customer Deposits are recorded in Account 235. Interest on Customer Deposits are recorded in Account 237.

Interest on Customer Deposits are at 0.5%.

[1] Includes seven months of actual data and five months of forecasted data

[2] Includes zero months of actual data and twelve months of forecasted data

Rate zone values are derived from the corresponding rate zone percentage workpapers.

Ameren Illinois Gas
Workpaper Supporting Customer Deposits

Line No.	Month	Jurisdictional Customer Deposits Dr/(Cr)				Interest on Customer Deposits - Jurisdictional Dr/(Cr)			
		2011 (B)	2012 [1] (C)	2013 [2] (D)	2014 (E)	2011 (F)	2012 [1] (G)	2013 [2] (H)	2014 (I)
1	January	\$ 4,946,150	\$ 4,619,538	\$ 4,521,022	\$ 4,543,679	\$ 24,731	\$ 23,098	\$ 22,605	\$ 22,718
2	February	5,029,824	4,669,915	4,546,700	4,569,486	25,149	23,350	22,734	22,847
3	March	5,073,560	4,707,720	4,572,688	4,595,604	25,368	23,539	22,863	22,978
4	April	5,144,980	4,785,972	4,667,034	4,690,423	25,725	23,930	23,335	23,452
5	May	5,042,818	4,697,636	4,715,598	4,739,230	25,214	23,488	23,578	23,696
6	June	5,013,421	4,695,967	4,734,232	4,757,957	25,067	23,480	23,671	23,790
7	July	5,042,383	4,743,285	4,767,056	4,790,946	25,212	23,716	23,835	23,955
8	August	5,035,923	4,756,605	4,780,443	4,804,400	25,180	23,783	23,902	24,022
9	September	5,018,735	4,758,740	4,782,588	4,806,556	25,094	23,794	23,913	24,033
10	October	5,024,329	4,800,578	4,824,636	4,848,814	25,122	24,003	24,123	24,244
11	November	4,930,509	4,815,319	4,839,451	4,863,703	24,653	24,077	24,197	24,319
12	December	4,954,731	4,832,580	4,856,799	4,881,138	24,774	24,163	24,284	24,406

NOTES

Customer Deposits are recorded in Account 235. Interest on Customer Deposits are recorded in Account 237.

Interest on Customer Deposits are at 0.5%.

[1] Includes seven months of actual data and five months of forecasted data

[2] Includes zero months of actual data and twelve months of forecasted data

Rate zone values are derived from the corresponding rate zone percentage workpapers.

Ameren Illinois Gas
Workpaper Supporting Customer Deposits

2009 Customer Deposits					
Line No.	Month (A)	AmerenCILCO (B)	AmerenCIPS (C)	AmerenIP (D)	Total (E)
1	January	\$ 2,747,007	\$ 1,764,450	\$ 3,602,784	\$ 8,114,241
2	February	2,782,081	1,770,245	3,669,966	8,222,292
3	March	2,801,916	1,773,879	3,724,328	8,300,123
4	April	2,819,672	1,779,503	3,882,864	8,482,039
5	May	2,737,044	1,729,171	3,840,636	8,306,851
6	June	2,739,321	1,729,988	3,868,631	8,337,940
7	July	2,767,982	1,732,684	3,943,387	8,444,053
8	August	2,790,552	1,748,927	3,995,270	8,534,750
9	September	2,845,782	1,781,662	4,072,936	8,700,381
10	October	2,873,126	1,824,649	4,200,404	8,898,180
11	November	2,924,091	1,881,987	4,318,885	9,124,963
12	December	2,947,067	1,926,129	4,405,604	9,278,800
13	Total	<u>\$ 33,775,644</u>	<u>\$ 21,443,276</u>	<u>\$ 47,525,695</u>	<u>\$ 102,744,614</u>

Ameren Illinois Gas
Workpaper Supporting Customer Deposits

2009 Customer Deposit Percentages

Line No.	Month (A)	AmerenCILCO (F)	AmerenCIPS (G)	AmerenIP (H)	Total (I)
1	January	33.85%	21.75%	44.40%	100.00%
2	February	33.84%	21.53%	44.63%	100.00%
3	March	33.76%	21.37%	44.87%	100.00%
4	April	33.24%	20.98%	45.78%	100.00%
5	May	32.95%	20.82%	46.23%	100.00%
6	June	32.85%	20.75%	46.40%	100.00%
7	July	32.78%	20.52%	46.70%	100.00%
8	August	32.70%	20.49%	46.81%	100.00%
9	September	32.71%	20.48%	46.81%	100.00%
10	October	32.29%	20.51%	47.21%	100.00%
11	November	32.04%	20.62%	47.33%	100.00%
12	December	31.76%	20.76%	47.48%	100.00%
13	Total	32.87%	20.87%	46.26%	100.00%

Ameren Illinois Gas
Workpaper Supporting Customer Deposits

Line No.	Month (A)	2011	2012
		Ameren Illinois Gas (B)	Ameren Illinois Gas (C)
1	January		
2	Gas	\$ 3,118,738	\$ 2,125,071
3	Common	25,524,214	26,796,687
4	Total	<u>28,642,952</u>	<u>28,921,758</u>
5	February		
6	Gas	3,176,456	2,144,310
7	Common	25,751,580	26,923,489
8	Total	<u>28,928,035</u>	<u>29,067,799</u>
9	March		
10	Gas	3,213,150	2,136,282
11	Common	25,756,041	27,043,748
12	Total	<u>28,969,190</u>	<u>29,180,030</u>
13	April		
14	Gas	3,244,788	2,052,793
15	Common	25,439,148	27,194,628
16	Total	<u>28,683,935</u>	<u>29,247,420</u>
17	May		
18	Gas	3,059,888	1,899,724
19	Common	24,970,806	26,737,127
20	Total	<u>28,030,694</u>	<u>28,636,851</u>
21	June		
22	Gas	2,967,535	1,848,516
23	Common	24,940,867	26,775,435
24	Total	<u>27,908,402</u>	<u>28,623,951</u>
25	July		
26	Gas	2,897,381	1,835,991
27	Common	25,138,930	26,931,919
28	Total	<u>28,036,310</u>	<u>28,767,910</u>
29	August		
30	Gas	2,881,267	
31	Common	25,064,349	
32	Total	<u>27,945,616</u>	
33	September		
34	Gas	2,848,687	
35	Common	25,050,092	
36	Total	<u>27,898,779</u>	
37	October		
38	Gas	2,808,350	
39	Common	24,932,933	
40	Total	<u>27,741,282</u>	
41	November		
42	Gas	2,160,180	
43	Common	26,275,116	
44	Total	<u>28,435,297</u>	
45	December		
46	Gas	2,087,987	
47	Common	26,562,540	
48	Total	<u>28,650,527</u>	

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

Line No.	Description (A)	Ameren Illinois Company (B)
1	2011	
2	Electric Sales to Ultimate Customers [1]	\$ 1,842,075,215
3	Gas Sales to Ultimate Customers [2]	844,154,973
4	Total Sales to Ultimate Customers	<u>\$ 2,686,230,188</u>
5	Gas Sales as a Percent of Total Sales	31.43%
6	7 months ending July 31, 2012	
7	Electric Sales to Ultimate Customers [1]	\$ 1,002,674,579
8	Gas Sales to Ultimate Customers [2]	448,291,230
9	Total Sales to Ultimate Customers	<u>\$ 1,450,965,809</u>
10	Gas Sales as a Percent of Total Sales	30.90%

Ameren Illinois Gas
Budget Payment Plan Balances
For the Month Ending
(\$000s)

Line No.	Month (A)	Jurisdictional Levelized Payment Plan Balances				Jurisdictional Interest on Budget Payment Plan Balances [3]			
		2011 (B)	2012 [1] (C)	2013 [2] (D)	2014 (E)	2011 (F)	2012 [1] (G)	2013 [2] (H)	2014 (I)
1	January	\$ 2,828	\$ (362)	\$ 1,233	\$ 1,233	\$ -	\$ -	\$ -	\$ -
2	February	8,532	3,183	5,857	5,857	-	-	-	-
3	March	9,726	4,327	7,027	7,027	-	-	-	-
4	April	8,627	2,095	5,361	5,361	-	-	-	-
5	May	5,534	(346)	2,594	2,594	-	-	-	-
6	June	3,072	(1,529)	772	772	-	-	-	-
7	July	1,716	(110)	803	803	-	-	-	-
8	August	1,381	1,381	1,381	1,381	-	-	-	-
9	September	(464)	(464)	(464)	(464)	-	-	-	-
10	October	(4,312)	(4,312)	(4,312)	(4,312)	-	-	-	-
11	November	(6,184)	(6,184)	(6,184)	(6,184)	-	-	-	-
12	December	(4,854)	(4,854)	(4,854)	(4,854)	-	-	-	-

NOTES

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

[1] Includes seven months of actual data and five months of forecasted data

[2] Includes zero months of actual data and twelve months of forecasted data

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

Ameren Illinois Gas
Budget Payment Plan Balances
 For the Month Ending
 (\$000s)

Line No.	Month (A)	Jurisdictional Levelized Payment Plan Balances				Jurisdictional Interest on Budget Payment Plan Balances [3]			
		2011 (B)	2012 [1] (C)	2013 [2] (D)	2014 (E)	2011 (F)	2012 [1] (G)	2013 [2] (H)	2014 (I)
1	January	\$ 669	\$ (86)	\$ 292	\$ 292	\$ -	\$ -	\$ -	\$ -
2	February	2,018	753	1,385	1,385	-	-	-	-
3	March	2,301	1,024	1,662	1,662	-	-	-	-
4	April	2,041	496	1,268	1,268	-	-	-	-
5	May	1,309	(82)	614	614	-	-	-	-
6	June	727	(362)	182	182	-	-	-	-
7	July	406	(26)	190	190	-	-	-	-
8	August	327	327	327	327	-	-	-	-
9	September	(110)	(110)	(110)	(110)	-	-	-	-
10	October	(1,020)	(1,020)	(1,020)	(1,020)	-	-	-	-
11	November	(1,463)	(1,463)	(1,463)	(1,463)	-	-	-	-
12	December	(1,148)	(1,148)	(1,148)	(1,148)	-	-	-	-

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Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Budget Payment Plan Balances
For the Month Ending
(\$000s)

Line No.	Month (A)	Jurisdictional Levelized Payment Plan Balances				Jurisdictional Interest on Budget Payment Plan Balances [3]			
		2011 (B)	2012 [1] (C)	2013 [2] (D)	2014 (E)	2011 (F)	2012 [1] (G)	2013 [2] (H)	2014 (I)
1	January	\$ 933	\$ (119)	\$ 407	\$ 407	\$ -	\$ -	\$ -	\$ -
2	February	2,815	1,050	1,933	1,933	-	-	-	-
3	March	3,209	1,428	2,318	2,318	-	-	-	-
4	April	2,847	691	1,769	1,769	-	-	-	-
5	May	1,826	(114)	856	856	-	-	-	-
6	June	1,014	(505)	255	255	-	-	-	-
7	July	566	(36)	265	265	-	-	-	-
8	August	456	456	456	456	-	-	-	-
9	September	(153)	(153)	(153)	(153)	-	-	-	-
10	October	(1,423)	(1,423)	(1,423)	(1,423)	-	-	-	-
11	November	(2,041)	(2,041)	(2,041)	(2,041)	-	-	-	-
12	December	(1,602)	(1,602)	(1,602)	(1,602)	-	-	-	-

NOTES

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Ameren Illinois Gas
Budget Payment Plan Balances
For the Month Ending
(\$000s)

Line No.	Month (A)	Jurisdictional Levelized Payment Plan Balances				Jurisdictional Interest on Budget Payment Plan Balances [3]			
		2011 (B)	2012 [1] (C)	2013 [2] (D)	2014 (E)	2011 (F)	2012 [1] (G)	2013 [2] (H)	2014 (I)
1	January	\$ 1,226	\$ (157)	\$ 534	\$ 534	\$ -	\$ -	\$ -	\$ -
2	February	3,698	1,380	2,539	2,539	-	-	-	-
3	March	4,216	1,876	3,046	3,046	-	-	-	-
4	April	3,740	908	2,324	2,324	-	-	-	-
5	May	2,399	(150)	1,125	1,125	-	-	-	-
6	June	1,332	(663)	334	334	-	-	-	-
7	July	744	(48)	348	348	-	-	-	-
8	August	599	599	599	599	-	-	-	-
9	September	(201)	(201)	(201)	(201)	-	-	-	-
10	October	(1,869)	(1,869)	(1,869)	(1,869)	-	-	-	-
11	November	(2,681)	(2,681)	(2,681)	(2,681)	-	-	-	-
12	December	(2,104)	(2,104)	(2,104)	(2,104)	-	-	-	-

NOTES

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[2] Includes zero months of actual data and twelve months of forecasted data

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

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas
Workpaper Supporting Budget Payment Plan Balance

Line No.		2009 Budget Payment Plan Balances				2009 Percentages			
		AmerenCILCO (A)	AmerenCIPS (B)	AmerenIP (C)	Total (D)	AmerenCILCO (E)	AmerenCIPS (F)	AmerenIP (G)	Total (H)
1	2009 Total	\$(10,287,493)	\$ (7,375,094)	\$(13,515,467)	\$(31,178,055)				
2	Jurisdictional Allocation	31.43%	31.43%	31.43%					
3	Jurisdictional Total	<u>\$ (3,232,872)</u>	<u>\$ (2,317,643)</u>	<u>\$ (4,247,271)</u>	<u>\$ (9,797,787)</u>	<u>33.00%</u>	<u>23.65%</u>	<u>43.35%</u>	<u>100.00%</u>

Ameren Illinois Gas
Workpaper Supporting Budget Payment Plan Balance
For the Month Ending

Line No.		January (A)	February (B)	March (C)	April (D)	May (E)	June (F)	July (G)
1	2012 Jurisdictional Amount							
2	2013 Jurisdictional Amount	1,232,802	5,857,138	7,026,554	5,361,246	2,594,268	771,511	803,267
3	2014 Jurisdictional Amount	1,232,802	5,857,138	7,026,554	5,361,246	2,594,268	771,511	803,267

NOTES

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

[1] See WPB-13c for the derivation of the Jurisdictional Allocation Factors.

[2] Forecasted Totals represent 5 year averages from 2007 to 2011

Ameren Illinois Gas
Workpaper Supporting Budget Payment Plan Balance
 For the Month Ending

Line No.		August (H)	September (I)	October (J)	November (K)	December (L)
1	2012 Jurisdictional Amount	1,381,369	(464,482)	(4,311,950)	(6,184,398)	(4,854,320)
2	2013 Jurisdictional Amount	1,381,369	(464,482)	(4,311,950)	(6,184,398)	(4,854,320)
3	2014 Jurisdictional Amount	1,381,369	(464,482)	(4,311,950)	(6,184,398)	(4,854,320)

NOTES

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

[1] See WPB-13c for the derivation of the Jurisdictional Allocation Factors.

[2] Forecasted Totals represent 5 year averages from 2007 to 2011

Ameren Illinois Gas
Workpaper Supporting Budget Payment Plan Balance
For the Month Ending

Line No.	Description (A)	January (B)	February (C)	March (D)	April (E)	May (F)	June (G)	July (H)
2011								
1	Ameren Illinois Gas	\$ 393,022	\$ 2,950,397	\$ 4,023,299	\$ 4,200,226	\$ 3,478,377	\$ 2,368,347	\$ 1,062,024
2	Ameren Illinois Combined	7,747,713	17,759,970	18,146,186	14,087,868	6,542,262	2,239,494	2,082,537
3	Jurisdictional Allocation [1]	31.43%	31.43%	31.43%	31.43%	31.43%	31.43%	31.43%
4	Jurisdictional Amount	2,827,761	8,531,515	9,725,786	8,627,375	5,534,300	3,072,114	1,716,467
2012								
5	Ameren Illinois Gas	(256,468)	1,118,876	1,761,462	1,455,050	921,232	444,219	(165,675)
6	Ameren Illinois Combined	(342,077)	6,680,093	8,304,813	2,071,679	(4,100,834)	(6,386,932)	180,424
7	Jurisdictional Allocation [1]	30.90%	30.90%	30.90%	30.90%	30.90%	30.90%	30.90%
8	Jurisdictional Amount	(362,156)	3,182,761	4,327,322	2,095,117	(345,764)	(1,529,091)	(109,932)
9	Jurisdictional Average	\$ 1,232,802	\$ 5,857,138	\$ 7,026,554	\$ 5,361,246	\$ 2,594,268	\$ 771,511	\$ 803,267

NOTES

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

[1] See WPB-13c for the derivation of the Jurisdictional Allocation Factors.

Ameren Illinois Gas
Workpaper Supporting Budget Payment Plan Balance
For the Month Ending

Line No.	Description	August	September	October	November	December
	(A)	(I)	(J)	(K)	(L)	(M)
2011						
1	Ameren Illinois Gas	\$ (341,519)	\$ (1,668,371)	\$ (2,791,396)	\$ (2,461,236)	\$ (1,706,572)
2	Ameren Illinois Combined	5,482,493	3,830,959	(4,838,636)	(11,847,671)	(10,016,616)
3	Jurisdictional Allocation [1]	31.43%	31.43%	31.43%	31.43%	31.43%
4	Jurisdictional Amount	1,381,369	(464,482)	(4,311,950)	(6,184,398)	(4,854,320)
2012						
5	Ameren Illinois Gas					
6	Ameren Illinois Combined					
7	Jurisdictional Allocation [1]					
8	Jurisdictional Amount					
9	Jurisdictional Average	\$ 1,381,369	\$ (464,482)	\$ (4,311,950)	\$ (6,184,398)	\$ (4,854,320)

NOTES

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

[1] See WPB-13c for the derivation of the Jurisdictional Allocation Factors.