

**DIRECT TESTIMONY**

**of**

**MARY H. EVERSON**

Accounting Department

Financial Analysis Division

Illinois Commerce Commission

Ameren Illinois Company d/b/a Ameren Illinois  
Proposed General Increase in Gas Rates

Docket No. 13-0192

June 11, 2013

**TABLE OF CONTENTS**

**Witness Identification** ..... 1

**Summary**..... 2

**Schedule Identification**..... 2

**Revenue Requirement Schedules** ..... 4

**Revenue Effect of Adjustments** ..... 5

**Interest Synchronization** ..... 6

**Gross Revenue Conversion Factor** ..... 6

**Charitable Contributions** ..... 7

**ADIT Metro East Asset Transfer** ..... 10

**Conclusion**..... 12

**Revenue Requirement Schedules**

- Schedule 1.01 – Statement of Operating Income with Adjustments
- Schedule 1.02 – Adjustments to Operating Income
- Schedule 1.03 – Rate Base
- Schedule 1.04 – Adjustments to Rate Base
- Schedule 1.05 – Revenue Effect of Adjustments
- Schedule 1.06 – Interest Synchronization Adjustment
- Schedule 1.07 – Gross Revenue Conversion Factor

**Adjustment Schedules**

Schedule 1.08 –Charitable Contributions

Schedule 1.09 –ADIT Metro East Asset Transfer

**Attachments**

Attachment 1

1 **Witness Identification**

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

3 A. My name is Mary H. Everson. My business address is 527 East Capitol Avenue,  
4 Springfield, Illinois 62701.

5 **Q. Please describe your professional background and affiliations.**

6 A. I have a Bachelor of Science in Accounting from the University of Central Florida.  
7 I am a Certified Public Accountant licensed to practice in the State of Illinois. I  
8 joined the staff of the Illinois Commerce Commission (“Staff”) in February 1999.  
9 Prior to joining Staff, I was employed in industry as a financial analyst and in  
10 government as an internal auditor.

11 **Q. Have you previously testified before any regulatory bodies?**

12 A. Yes. I have testified on several occasions before the Illinois Commerce  
13 Commission (“Commission”).

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

15 A. The purpose of my testimony is to present Staff’s adjusted operating statement  
16 and rate base for Ameren Illinois Company (“Company” or “AIC”) and to propose  
17 adjustments to Charitable Contributions and to Accumulated Deferred Income  
18 Taxes (“ADIT”) related to the 2005 transfer of Metro East assets from Union  
19 Electric (“UE”) to Central Illinois Public Service Company (“CIPS”).

20 **Summary**

21 **Q. Please summarize Staff's recommendation regarding AIC's proposed**  
22 **revenue increases.**

23 A. The following table compares AIC's proposed revenue increases and Staff's  
24 proposed increase or decrease, by rate zone. The information is taken from  
25 Schedule 1.05, Revenue Effect of Adjustments for each rate zone, which is  
26 discussed below.

<b>Rate Zone</b>	<b>AIC's Proposed Revenues (Thousands)</b>	<b>AIC's Proposed Percentage Increase</b>	<b>Staff's Proposed Revenues (Thousands)</b>	<b>Staff's Proposed Percentage Increase</b>
Rate Zone I	\$86,889	15.47%	\$79,500	5.41%
Rate Zone II	\$94,753	23.78%	\$87,611	14.14%
Rate Zone III	\$193,629	12.34%	\$176,354	2.08%

27

28

29 **Schedule Identification**

30 **Q. Are you sponsoring any schedules with your testimony?**

31 A. Yes. I prepared the following schedules for each of the Company's gas rate  
32 zones, which show data as of, or for the test year ending December 31, 2014:

33 **Revenue Requirement Schedules**

34 Schedule 1.01 – Statement of Operating Income with Adjustments

35 Schedule 1.02 – Adjustments to Operating Income

36 Schedule 1.03 – Rate Base

37 Schedule 1.04 – Adjustments to Rate Base

38 Schedule 1.05 – Revenue Effect of Adjustments

39 Schedule 1.06 – Interest Synchronization Adjustment

40 Schedule 1.07 – Gross Revenue Conversion Factor

41 **Adjustment Schedules**

42 Schedule 1.08 –Charitable Contributions

43 Schedule 1.09 –ADIT Metro East Asset Transfer

44 **Attachment**

45 Attachment 1

46 The rate zone to which each schedule applies is identified by the following  
47 designations that follow each schedule number:

48 RZ I = Rate Zone I, Formerly AmerenCIPS

49 RZ II = Rate Zone II, Formerly AmerenCILCO

50 RZ III = Rate Zone III, Formerly AmerenIP

51 For example, Schedule 1.01 RZ I presents the Statement of Operating Income  
52 with Adjustments for Rate Zone I, which was formerly Ameren CIPS.

53 **Revenue Requirement Schedules**

54 **Q. Please describe Schedule 1.01, Statement of Operating Income with**  
55 **Adjustments.**

56 A. Schedule 1.01 for each rate zone derives the required revenue at the Staff  
57 proposed rate of return. Column (b) presents the Company's pro forma  
58 operating statement at present rates for the test year as reflected on its  
59 corresponding Schedule C-1. Column (c) reflects the total of all Staff  
60 adjustments shown on the corresponding Schedule 1.02. Column (d) reflects the  
61 pro forma operating statement at present rates per Staff. Column (e) presents  
62 the Company's proposed increase to revenue. Column (f) adjusts revenue to  
63 reflect Staff's gross revenue conversion factor. Column (g) is Staff's pro forma  
64 operating statement inclusive of the Company's proposed revenue increase.  
65 Column (h) is the necessary reduction from the Company's proposed revenues,  
66 adjusted for Staff's gross revenue conversion factor, to arrive at Staff's computed  
67 revenue requirement prior to the inclusion of the Hillsboro Used and Useful  
68 Allowance reflected in column (i). Column (j) is the Hillsboro Used and Useful  
69 Allowance. Column (k) is Staff's computed revenue requirement including the  
70 Hillsboro Used and Useful Allowance.

71 **Q. Please describe Schedule 1.02, Adjustments to Operating Income.**

72 A. Schedule 1.02 for each rate zone identifies Staff's adjustments to Operating  
73 Income. The source of each adjustment is shown in the heading of each column.

74 The final column of each page of Schedule 1.02 is carried forward to Schedule  
75 1.01, column (c).

76 **Q. Please describe Schedule 1.03, Rate Base.**

77 A. Schedule 1.03 for each rate zone compiles Staff's rate base. Column (b) reflects  
78 the Company's proposed rate base. Column (c) summarizes Staff's adjustments  
79 to rate base. Column (d) is the net of columns (b) and (c), and reflects Staff's  
80 computed rate base.

81 **Q. Please describe Schedule 1.04, Adjustments to Rate Base.**

82 A. Schedule 1.04 for each rate zone identifies Staff's adjustments to rate base. The  
83 source of each adjustment is shown in the heading of each column. The final  
84 column of each Schedule is carried forward to the corresponding Schedule 1.03,  
85 column (c).

86 **Revenue Effect of Adjustments**

87 **Q. Please describe Schedule 1.05, Revenue Effect of Adjustments.**

88 A. Schedule 1.05 for each rate zone identifies the approximate effect of each Staff  
89 adjustment on the Company's revenue requirement. Schedule 1.05 is not the  
90 development of Staff's revenue requirement. Rather, it is an analysis that is  
91 intended to assist in identifying the relative monetary significance of each Staff  
92 adjustment.

93 **Interest Synchronization**

94 **Q. Please explain Schedule 1.06, Interest Synchronization Adjustment.**

95 A. Schedule 1.06 for each rate zone computes the interest component of the  
96 revenue requirement. The interest expense (component) is computed by  
97 multiplying the rate base and the prudently incurred but non-used and useful  
98 investment by the weighted cost of debt.<sup>1</sup> The calculated interest expense is  
99 then compared against the interest expense used by the Company in its  
100 computation of test year income tax expense. The tax effect of the difference in  
101 interest expense is the adjustment for interest synchronization. The effect of this  
102 adjustment is to ensure that the revenue requirement reflects the tax savings  
103 generated by the interest component of the revenue requirement.

104 **Gross Revenue Conversion Factor**

105 **Q. What is the purpose of Schedule 1.07, Gross Revenue Conversion Factor?**

106 A. Schedule 1.07 for each rate zone presents Staff's proposed gross revenue  
107 conversion factor ("GRCF"). The GRCF is applied to the operating income  
108 deficiency to derive the total amount of revenue required for the income  
109 deficiency and the associated increase in income tax expense and uncollectible  
110 expense change. It is based upon the applicable federal tax rate, state income  
111 tax rate, and uncollectible rate. The GRCF is used in the calculation of the

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<sup>1</sup> Docket No. 04-0476, p. 7. The Commission allowed Illinois Power a weighted return on debt on the part of the Hillsboro Storage Field that was determined to be not used or useful.

112 revenue requirement in columns (f) through (k) of the corresponding  
113 Schedule1.01.

114 **Charitable Contributions**

115 **Q. Please describe Schedule 1.08, Adjustment to Charitable Contributions.**

116 A. Schedule 1.08 for each rate zone presents my adjustment to AIC's charitable  
117 contributions to reduce the overall level of forecasted contributions to a 3-year  
118 average of actual contributions (2010-2012) with a 2% increase for 2013 and for  
119 2014, which is more representative of its actual donation levels in recent years. I  
120 also make an adjustment for a donation to an organization that conducts its  
121 activities outside of Ameren's service territory.

122 **Q. Please explain the rationale for your adjustment based on a 3-year average**  
123 **of actual contributions.**

124 A. A reasonable level of charitable contributions to allow AIC is the most recent 3-  
125 year average of its actual contributions plus a 2% inflation factor for both 2013  
126 and 2014. This calculated amount takes into consideration AIC's recent history  
127 of actually contributing less than what it budgets for charitable activities.

128 During the period 2007 through 2012, Ameren's actual charitable contributions  
129 have been less than its budget in every year but one.<sup>2</sup> The table below reflects

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<sup>2</sup> See Attachment 1: AIC response to Staff Data Request ("DR") MHE 2.05

130 the comparison of AIC's actual to budgeted contributions for the years 2007  
131 through 2012.

Year	Actual Contributions Compared to Budgeted Contributions
2007	92%
2008	119%
2009	69%
2010	43%
2011	47%
2012	74%

132

133 In addition, AIC projects a level of contributions in the test year that is 41% higher  
134 than its actual 2012 charitable contributions, which is an unreasonably high  
135 increase given AIC's recent history.

136 Further, AIC stated in response to Staff DR MHE 2.05 that due to the order in  
137 Docket No. 11-0282, it reduced its budgeted amounts to correspond with the  
138 amount allowed for charitable contributions. The Commission stated in that order  
139 concerning AIC's history of reducing its budgeted charitable contributions:

140 First, the Commission notes that by its own admission AIC reduced  
141 its charitable contributions in the past when its financial resources  
142 were constrained.<sup>3</sup>

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<sup>3</sup> Order, Docket No. 11-0282, January 10, 2012, p. 30

143 Further, AIC has demonstrated a history of reducing its budgeted  
144 charitable contributions, which is one of the factors that must be assessed  
145 by the Commission to determine if the charitable contribution level is  
146 reasonable. The Commission addressed that the discretionary nature of  
147 charitable contributions must be part of the assessment:

148 In making a determination of reasonableness, the Commission  
149 agrees with IIEC that reasonableness is not an assessment that  
150 can be made in a vacuum. Charitable contributions amounts found  
151 reasonable in some circumstances need not be accepted as such  
152 under different circumstances. ***Weighing on such determination***  
153 ***is the fact that charitable contributions are discretionary***  
154 ***expenses, which can be reduced without affecting the utility's***  
155 ***ability to provide safe, reliable, and adequate service.***  
156 ***Emphasis added.***<sup>4</sup>

157 AIC's history of over budgeting and then reducing its forecasted level of  
158 charitable contributions to the level funded by ratepayers after its last gas rate  
159 case demonstrates that its budgeted and projected amounts are very flexible and  
160 are likely to be reduced if the Commission does not grant 100% of AIC's  
161 request.<sup>5</sup>

162 **Q. Has the Commission accepted a similar adjustment to reduce the level of**  
163 **forecasted charitable contributions in a previous docket?**

164 A. Yes. In AIC's last gas rate case, Docket No. 11-0282, Staff proposed a 2%  
165 increase over the previous year's budget. In that case, AIC had proposed a 65%

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<sup>4</sup> *Id.*

<sup>5</sup> AIC response to Staff DR MHE 2.05

166 increase over its previous year's budget as the test year amount. The

167 Commission stated:

168 AIC now apparently foresees a sufficiently improved financial  
169 situation to significantly increase discretionary donations (and gain  
170 the associated goodwill and positive publicity) with the expectation  
171 that ratepayers will provide the entire amount of the donations. ***The***  
172 ***Commission is concerned that AIC's proposal would seem to***  
173 ***reverse its decision to decrease charitable contributions when***  
174 ***the full cost could not be effectively passed along to its***  
175 ***ratepayers.***<sup>6</sup> (Emphasis added)

176 The 3-year average of AIC's actual contributions plus a 2% increase for both  
177 2013 and 2014 is a more reasonable amount of charitable contributions since  
178 the amount is consistent with AIC's recent history of actual contributions.

179 **ADIT Metro East Asset Transfer**

180 **Q. Please describe Schedule 1.09, ADIT-Metro East Asset Transfer.**

181 A. Schedule 1.09 for each rate zone presents my adjustment to remove the ADIT  
182 balance associated with the CIPS-UE 2005 Metro East Asset Transfer. The  
183 effect of this adjustment increases ADIT and, thus, decreases AIC's rate base to  
184 the level it would have been if the transfer between the two affiliates had not  
185 taken place.

186 **Q. Please summarize the transaction.**

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<sup>6</sup> Order, Docket No. 11-0282, January 10, 2012, p. 30

187 A. The transfer of assets comprising the Metro East service territory from UE to  
188 CIPS was completed in 2005. In Docket No. 03-0657, the Commission granted  
189 AmerenUE's and AmerenCIPS' request to transfer AmerenUE's retail gas  
190 operations and related assets to AmerenCIPS. The transfer was recorded on the  
191 books of CIPS at the net book value, which for CIPS was the same as it was  
192 under UE's ownership. In response to a Staff DR, AIC defined net book value as  
193 the gross book value less accumulated book depreciation reserve.<sup>7</sup> For tax  
194 purposes, CIPS's stepped up the cost basis to reflect its purchase price of the  
195 transferred assets. For ratemaking purposes, the transaction between the  
196 affiliated entities, which file a consolidated income tax return, resulted in a higher  
197 rate base under CIPS' ownership than it was under UE's ownership.

198 **Q. Did the transaction increase the value of the assets transferred from UE to**  
199 **CIPS?**

200 A. No. The assets are the same under the ownership of CIPS or UE. Only the  
201 ratemaking effect is different under CIPS' ownership. Ratepayers should not be  
202 required to pay a return on an increased rate base because the assets are now  
203 owned by CIPS instead of UE due to the effect of the offsetting entry that AIC  
204 (then CIPS) made to Account 190, Accumulated Deferred Income Taxes. This  
205 entry had the effect of increasing AIC's rate base above the level it would have  
206 been if the transfer had not taken place. The assets are the same, regardless of  
207 whether CIPS or UE or AIC owns them, and the rate base value attributable to

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<sup>7</sup> AIC Response to Staff DR MHE 10.04

208           them for ratemaking purposes should not change because those assets were  
209           transferred between affiliates.

210    **Conclusion**

211    **Q.    Does this question end your prepared direct testimony?**

212    **A.    Yes.**

**Ameren Illinois Company Gas Rate Zone I**  
**Statement of Operating Income with Adjustments**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Company Pro Forma Present (AIC Ex. 15.1 Sch. 1)	Staff Adjustments (Staff Ex. 1.0, Sch. 1.2)	Staff Pro Forma Present (Cols. b+c)	Company Proposed Increase (AIC Ex. 15.1 Sch. 1)	Staff Gross Revenue Conversion Factor	Proposed Rates With Staff Adjustments (Cols. d+e+f)	Adjustment To Proposed Increase	Staff Pro Forma Proposed (Cols. g+h)	Hillsboro Used & Useful Allowance	Staff Pro Forma Proposed w Hillsboro Allowance (Cols. i+j)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Gas Operating Revenues	\$ 74,303	\$ -	\$ 74,303	\$ 11,644	\$ (23)	\$ 85,924	\$ (7,557)	\$ 78,367	\$ 18	\$ 78,385
2	Other Revenues	942	173	1,115	-	-	1,115	-	1,115	-	1,115
3	Total Operating Revenue	75,245	173	75,418	11,644	\$ (23)	87,039	(7,557)	79,482	18	79,500
4	Uncollectible Accounts	856	(145)	711	132	(23)	820	(71)	749	-	749
5	Cost of Gas	-	-	-	-	-	-	-	-	-	-
6	Production Expenses	228	-	228	-	-	228	-	228	-	228
7	Storage, Term., and Proc. Expenses	2,485	-	2,485	-	-	2,485	-	2,485	-	2,485
8	Transmission Expenses	1,243	-	1,243	-	-	1,243	-	1,243	-	1,243
9	Distribution Expenses	19,632	-	19,632	-	-	19,632	-	19,632	-	19,632
10	Cust. Accounts, Service and Sales	6,576	-	6,576	-	-	6,576	-	6,576	-	6,576
11	Administrative and General Expenses	13,108	(2,238)	10,870	-	-	10,870	-	10,870	-	10,870
12	Depreciation and Amortization	8,836	(2)	8,834	-	-	8,834	-	8,834	-	8,834
13	Taxes Other than Income	3,404	(54)	3,350	-	-	3,350	-	3,350	-	3,350
14	rounding	-	-	-	-	-	-	-	-	-	-
15	Total Operating Expense										
16	Before Income Taxes	56,368	(2,439)	53,929	132	(23)	54,038	(71)	53,967	-	53,967
17	State Income Tax	1,075	254	1,329	1,094	-	2,423	(711)	1,712	2	1,714
18	Federal Income Tax	3,583	846	4,429	3,646	-	8,075	(2,371)	5,704	6	5,710
19	Deferred Taxes and ITCs Net	(121)	-	(121)	-	-	(121)	-	(121)	-	(121)
20	Total Operating Expenses	60,905	(1,339)	59,566	4,872	(23)	64,415	(3,153)	61,262	8	61,270
21	NET OPERATING INCOME	\$ 14,340	\$ 1,512	\$ 15,852	\$ 6,772	\$ -	\$ 22,624	\$ (4,404)	\$ 18,220	\$ 10	\$ 18,230
22	Staff Rate Base (ICC Staff Exhibit 1.0 , Schedule 1.03, Column (d))								\$ 247,105		
23	Staff Overall Rate of Return (ICC Staff Exhibit 5.0, Schedule 5.____)								7.37%		
24	Non-Used and Useful Investment (AIC Schedule B-2.1)										347
25	Rate of Return Excluding Common Equity Return										3.10%
26	Revenue Change (Col. (i) Line 3 minus Col. (d), Line 3)								\$ 4,064		\$ 4,082
27	Percentage Revenue Change (Col. (i), Line 26 divided by Col. (d), Line 3)								5.39%		5.41%

**Ameren Illinois Company Gas Rate Zone I**  
**Adjustments to Operating Income**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Interest Synchronization (Staff Ex. 1.0 Schedule 1.06)	Charitable Contributions (Staff Ex. 1.0 Schedule 1.08)	Uncollectible Expense (Staff Ex. 2.0, Sch. 2.02)	Non-Union Wage Increase (Staff Ex. 2.0, Sch. 2.03)	Outside Professional Services (Staff Ex. 2.0, Sch. 2.04)	Employee Benefits (Staff Ex. 2.0, Sch. 2.05)	Rate Case Expense (Staff Ex. 3.0, Sch. 3.01)	Subtotal Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Gas Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-
3	Total Operating Revenue	-	-	-	-	-	-	-	-
4	Uncollectible Accounts	-	-	(147)	-	-	-	-	(147)
5	Cost of Gas	-	-	-	-	-	-	-	-
6	Production Expenses	-	-	-	-	-	-	-	-
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-	-
9	Distribution Expenses	-	-	-	-	-	-	-	-
10	Cust. Accounts, Service and Sales	-	-	-	-	-	-	-	-
11	Administrative and General Expenses	-	(48)	-	(573)	(1)	(926)	(37)	(1,585)
12	Depreciation and Amortization	-	-	-	(2)	-	-	-	(2)
13	Taxes Other than Income	-	-	-	(54)	-	-	-	(54)
14		-	-	-	-	-	-	-	-
15	Total Operating Expense	-	(48)	(147)	(629)	(1)	(926)	(37)	(1,788)
16	Before Income Taxes	-	(48)	(147)	(629)	(1)	(926)	(37)	(1,788)
17	State Income Tax	6	5	14	60	-	88	4	177
18	Federal Income Tax	18	15	47	199	-	293	12	584
19	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
20	Total Operating Expenses	24	(28)	(86)	(370)	(1)	(545)	(21)	(1,027)
21	NET OPERATING INCOME	\$ (24)	\$ 28	\$ 86	\$ 370	\$ 1	\$ 545	\$ 21	\$ 1,027

**Ameren Illinois Company Gas Rate Zone I**  
**Adjustments to Operating Income**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Subtotal Adjustments (Staff Ex. 1.0, Sch. 1.01, p. 1)	Rental Revenues (Staff Ex. 4.0, Sch. 4.01)	Advertising Expense (Staff Ex. 4.0, Sch. 4.02)	Office Supplies Expense (Staff Ex. 4.0, Sch. 4.03)	Industry Dues (Staff Ex. 4.0, Sch. 4.04)	Lobbying Expense (Staff Ex. 4.0, Sch. 4.05)	(Source)	Total Operating Statement Adjustments
	(a)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	Gas Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	173	-	-	-	-	-	173
3	Total Operating Revenue	-	173	-	-	-	-	-	173
4	Uncollectible Accounts	(147)	2	-	-	-	-	-	(145)
5	Cost of Gas	-	-	-	-	-	-	-	-
6	Production Expenses	-	-	-	-	-	-	-	-
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-	-
9	Distribution Expenses	-	-	-	-	-	-	-	-
10	Cust. Accounts, Service and Sales	-	-	-	-	-	-	-	-
11	Administrative and General Expenses	(1,585)	-	(223)	(426)	(2)	(2)	-	(2,238)
12	Depreciation and Amortization	(2)	-	-	-	-	-	-	(2)
13	Taxes Other than Income	(54)	-	-	-	-	-	-	(54)
14		-	-	-	-	-	-	-	-
15	Total Operating Expense								
16	Before Income Taxes	(1,788)	2	(223)	(426)	(2)	(2)	-	(2,439)
17	State Income Tax	177	16	21	40	-	-	-	254
18	Federal Income Tax	584	54	71	135	1	1	-	846
19	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
20	Total Operating Expenses	(1,027)	72	(131)	(251)	(1)	(1)	-	(1,339)
21	NET OPERATING INCOME	\$ 1,027	\$ 101	\$ 131	\$ 251	\$ 1	\$ 1	\$ -	\$ 1,512

**Ameren Illinois Company Gas Rate Zone I**  
**Rate Base**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Company Pro Forma Rate Base (AIC Ex. 2.1 Sch. 1)	Staff Adjustments (St. Ex. 1.0 Sch 1.04)	Staff Pro Forma Rate Base (Col. b+c)
	(a)	(b)	(c)	(d)
1	Gross Plant in Service	\$ 488,690	\$ (129)	\$ 488,561
2	Accumulated Depreciation and Amortization	(217,855)	2	(217,853)
3	-	-	-	-
4	Net Plant	270,835	(127)	270,708
5	Additions to Rate Base			
6	Cash Working Capital	4,929	(676)	4,253
7	Materials & Supplies Inventory	16,620	-	16,620
8	-	-	-	-
9	-	-	-	-
10	-	-	-	-
11	-	-	-	-
12	-	-	-	-
13	-	-	-	-
14	-	-	-	-
15	-	-	-	-
16	Deductions From Rate Base			
17	Accumulated Deferred Income Taxes	(39,774)	(287)	(40,061)
18	Customer Advances for Construction	(2,196)	-	(2,196)
19	Customer Deposits	(2,140)	-	(2,140)
20	Budget Payment Plan Balances	-	(79)	(79)
21	-	-	-	-
22	-	-	-	-
23	Rate Base	<u>\$ 248,274</u>	<u>\$ (1,169)</u>	<u>\$ 247,105</u>

**Ameren Illinois Company Gas Rate Zone I**  
**Adjustments to Rate Base**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Cash Working Capital (Staff Ex. 2.0, Sch. 2.01)	ADIT Metro East Asset Transfer (Staff Ex. 1.0, Sch. 1.09)	Non-Union Wage Increase (Staff Ex. 2.0, Sch. 2.03)	Budget Payment Plan (Staff Ex. 3.0, Sch. 3.02)	(Source)	(Source)	(Source)	Total Rate Base Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Gross Plant in Service	\$ -	\$ -	\$ (129)	\$ -	\$ -	\$ -	\$ -	\$ (129)
2	Accumulated Depreciation and Amortization	-	-	2	-	-	-	-	2
3		-	-	-	-	-	-	-	-
4	Net Plant	-	-	(127)	-	-	-	-	(127)
5	Additions to Rate Base								-
6	Cash Working Capital	(676)	-	-	-	-	-	-	(676)
7	Materials & Supplies Inventory	-	-	-	-	-	-	-	-
8		-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10		-	-	-	-	-	-	-	-
11		-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-
13		-	-	-	-	-	-	-	-
14		-	-	-	-	-	-	-	-
15		-	-	-	-	-	-	-	-
16	Deductions From Rate Base								-
17	Accumulated Deferred Income Taxes	-	(283)	(4)	-	-	-	-	(287)
18	Customer Advances for Construction	-	-	-	-	-	-	-	-
19	Customer Deposits	-	-	-	-	-	-	-	-
20	Budget Payment Plan Balances	-	-	-	(79)	-	-	-	(79)
21		-	-	-	-	-	-	-	-
22		-	-	-	-	-	-	-	-
23	Rate Base	\$ (676)	\$ (283)	\$ (131)	\$ (79)	\$ -	\$ -	\$ -	\$ (1,169)

**Ameren Illinois Company Gas Rate Zone I**  
**Revenue Effect of Adjustments**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description (a)	Per Company (b)	Staff Adjustments (c)	Per Staff (d)
1	Present Revenues	\$ 75,245 <sup>(1)</sup>	\$ 173	\$ 75,418 <sup>(2)</sup>
2	Proposed Increase	<u>11,644 <sup>(3)</sup></u>	<u>(7,562) <sup>(4)</sup></u>	<u>4,082 <sup>(5)</sup></u>
3	Proposed Revenues	<u>\$ 86,889</u>	<u>\$ (7,389)</u>	<u>\$ 79,500</u>
4	% Increase	15.47%		5.41%
5	Staff Adjustments:			
6	Rate of Return (Applied to Company Rate Base)		(4,815)	
7	Employee Benefits		(935)	
8	Non-Union Wage Increase		(649)	
9	Office Supplies		(431)	
10	Advertising Expense		(225)	
11	Uncollectible Expense		(148)	
12	Cash Working Capital		(71)	
13	Charitable Contributions		(48)	
14	Rate Case Expense		(36)	
15	ADIT Metro East		(30)	
16	Gross Revenue Conversion Factor		(23)	
17	Budget Payment Plan		(8)	
18	Outside Professional Services		(2)	
19	Industry Dues		(2)	
20	Lobbying Expense		(2)	
21	Rental Revenues		-	
22	Intercompany Charges		-	
23			-	
24			-	
25			-	
26	Rounding		2	
27	Interest Synchronization		16	
26	Used and Useful		<u>18</u>	
27	Total Revenue Effect of Staff Adjustments		<u>\$ (7,389)</u>	

Sources:

- (1) ICC Staff Exhibit 1.0, Schedule 1.01 RZ I, column (b), line 3
- (2) ICC Staff Exhibit 1.0, Schedule 1.01 RZ I, column (d), line 3
- (3) ICC Staff Exhibit 1.0, Schedule 1.01 RZ I, column (e), line 3
- (4) ICC Staff Exhibit 1.0, Schedule 1.01 RZ I, columns (f) + (h), line 3
- (5) ICC Staff Exhibit 1.0, Schedule 1.01 RZ I, column (i), line 24

**Ameren Illinois Company Gas Rate Zone I**  
**Interest Synchronization Adjustment**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description (a)	Amount (b)
1	Rate Base	\$ 247,105 (1)
2	Hillsboro Storage Field Used & Useful Allowance	<u>347 (2)</u>
3	Rate Base including Hillsboro Used & Useful Allowance	\$ 247,452
4	Weighted Cost of Debt	3.03% (3)
5	Synchronized Interest Per Staff	7,507
6	Company Interest Expense	<u>7,565 (4)</u>
7	Increase (Decrease) in Interest Expense	<u>(58)</u>
8	Increase (Decrease) in State Income Tax Expense	
9	at 9.500%	<u>\$ 6</u>
10	Increase (Decrease) in Federal Income Tax Expense	
11	at 35.000%	<u>\$ 18</u>

(1) Source: ICC Staff Ex. 1.0, Schedule 1.03, Column (d)  
 (2) Source: ICC Staff Exhibit 1.0, Schedule 1.01.  
 (3) Source: Ameren Ex. 2.1 RZ I  
 (4) Source: Ameren Ex. 15.1 RZ I,

**Ameren Illinois Company Gas Rate Zone I**  
**Gross Revenue Conversion Factor**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Rate	Per Staff With Bad Debts	Per Staff Without Bad Debts
	(a)	(b)	(c)	(d)
1	Revenues		1.000000	
2	Uncollectibles	0.9398%	<u>0.009398</u>	
3	State Taxable Income		0.990602	1.000000
4	State Income Tax	9.5000%	<u>0.094107</u>	<u>0.095000</u>
5	Federal Taxable Income		0.896495	0.905000
6	Federal Income Tax	35.0000%	<u>0.313773</u>	<u>0.316750</u>
7	Operating Income		<u>0.582722</u>	<u>0.588250</u>
8	Gross Revenue Conversion Factor Per Staff		<u>1.716084</u>	<u>1.699958</u>

Ameren Illinois Company Gas Rate Zone I  
Adjustment to Charitable Contributions Expense  
For the Test Year Ending December 31, 2014  
(In Thousands)

<u>Line No.</u>	<u>Description</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Charitable Contributions Per Staff	\$ 75	P. 2, Line 13
2	Charitable Contributions Per Company	<u>123</u>	AIC Sch. C-7 RZ II
3	Difference-Staff Adjustment	<u>\$ (48)</u>	Line 1 - Line 2

**Ameren Illinois Company Gas Rate Zone I  
 Adjustment to Charitable Contributions  
 For the Test Year Ending December 31, 2014**

<u>Line No.</u>	<u>Description</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	2010 Actual Charitable Contributions	\$ 785,322	AIC response to MHE 2.05
2	2011 Actual Charitable Contributions	574,902	AIC response to MHE 2.05
3	2012 Actual Charitable Contributions	918,517	AIC response to MHE 2.05
4	3 Year Total Actual Contributions	<u>\$2,278,741</u>	Sum of Lines 1 thru 3
5	2011 Out of Service Territory Contribution	3,484	AIC Response to MHE 2.01/10.06
6	3 Year Adjusted Total Actual Contributions	\$2,275,257	Line 4 - Line 5
7	Charitable Contributions with 2% Inflation factor-2013	2,320,762	Line 6 * 1.02
8	Charitable Contributions with 2% Inflation factor-2014	2,367,177	Line 7 * 1.02
9	3 Year Average Total Actual Contributions	\$ 789,059	Line 8 / 3
10	Allocation to Gas	40.16%	AIC Sch. C-7, Column (F), Line 42
11	3 Year Average Contributions Allocated To Gas	\$ 316,886	Line 9 * Line 10
12	CIPS Allocation Factor	23.67%	AIC WPC - 7RZ, Column (G), Line 1
13	Staff 2014 CIPS Charitable Contributions	<u>\$ 74,993</u>	Line 11 * Line 12

Notes

Line 5: Contribution to the Greater Missouri Leadership Foundation AMC donation allocated to AIC

Ameren Illinois Company Gas Rate Zone I  
Adjustment to ADIT- Metro East Asset Transfer  
For the Test Year Ending December 31, 2014  
(In Thousands)

<u>Line No.</u>	<u>Description</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Average Balance ADIT-Metro East Asset Transfer Per Staff	\$ -	
2	Average Balance ADIT-Metro East Asset Transfer Per Company	<u>283</u>	AIC Sch. B-9 RZ II, Col. (D), line 6
3	Difference-Staff Adjustment	<u>\$ (283)</u>	Line 1 - Line 2

**Ameren Illinois Company Gas Rate Zone II**  
**Statement of Operating Income with Adjustments**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Company Pro Forma Present (AIC Ex. 15.2 Sch. 1)	Staff Adjustments (Staff Ex. 1.0, Sch. 1.02)	Staff Pro Forma Present (Cols. b+c)	Company Proposed Increase (AIC Ex. 15.2 Sch. 1)	Staff Gross Revenue Conversion Factor	Proposed Rates With Staff Adjustments (Cols. d+e+f)	Adjustment To Proposed Increase	Staff Pro Forma Proposed (Cols. g+h)	Hillsboro Used & Useful Allowance	Staff Pro Forma Proposed w Hillsboro Allowance (Cols. i+j)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Gas Operating Revenues	\$ 75,594	\$ -	\$ 75,594	\$ 18,201	\$ 27	\$ 93,822	\$ (7,398)	\$ 86,424	\$ 26	\$ 86,450
2	Other Revenues	958	203	1,161	-	-	1,161	-	1,161	-	1,161
3	Total Operating Revenue	76,552	203	76,755	18,201	\$ 27	94,983	(7,398)	87,585	26	87,611
4	Uncollectible Accounts	709	122	831	169	28	1,028	(80)	948	-	948
5	Cost of Gas	-	-	-	-	-	-	-	-	-	-
6	Production Expenses	700	-	700	-	-	700	-	700	-	700
7	Storage, Term., and Proc. Expenses	3,497	-	3,497	-	-	3,497	-	3,497	-	3,497
8	Transmission Expenses	1,014	-	1,014	-	-	1,014	-	1,014	-	1,014
9	Distribution Expenses	20,367	-	20,367	-	-	20,367	-	20,367	-	20,367
10	Cust. Accounts, Service and Sales	7,685	-	7,685	-	-	7,685	-	7,685	-	7,685
11	Administrative and General Expenses	14,485	(2,248)	12,237	-	-	12,237	-	12,237	-	12,237
12	Depreciation and Amortization	11,452	(8)	11,444	-	-	11,444	-	11,444	-	11,444
13	Taxes Other than Income	4,321	(69)	4,252	-	-	4,252	-	4,252	-	4,252
14		-	-	-	-	-	-	-	-	-	-
15	Total Operating Expense										
16	Before Income Taxes	64,230	(2,203)	62,027	169	28	62,224	(80)	62,144	-	62,144
17	State Income Tax	454	236	690	1,713	-	2,403	(695)	1,708	2	1,710
18	Federal Income Tax	1,513	787	2,300	5,712	(1)	8,011	(2,318)	5,693	8	5,701
19	Deferred Taxes and ITCs Net	(79)	-	(79)	-	-	(79)	-	(79)	-	(79)
20	Total Operating Expenses	66,118	(1,180)	64,938	7,594	27	72,559	(3,093)	69,466		69,476
21	NET OPERATING INCOME	\$ 10,434	\$ 1,383	\$ 11,817	\$ 10,607	\$ -	\$ 22,424	\$ (4,305)	\$ 18,119	\$ 16	\$ 18,135
22	Staff Rate Base (ICC Staff Exhibit 1.0, Schedule 1.03 RZ II, Column (d))								\$ 245,734		
23	Staff Overall Rate of Return (ICC Staff Exhibit 5.0, Schedule 5.01)								7.37%		
24	Non-Used and Useful Investment (Ameren Ex. 2.2, Sch 1)										489
25	Rate of Return Excluding Common Equity Return (ICC Staff Ex. 5.0, Sch. 5.01)										3.10%
26	Revenue Change (with and without Hillsboro Used & Useful) (Cols. (i) and (h), Line 3 minus Col. (d), Line 3)								\$ 10,830		\$ 10,856
27	Percentage Revenue Change (Cols. (i) and (h), Line 26 divided by Col. (d), Line 3)								14.11%		14.14%

**Ameren Illinois Company Gas Rate Zone II**  
**Adjustments to Operating Income**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Interest Synchronization (Staff Ex. 1.0 Schedule 1.06)	Charitable Contributions (Staff Ex. 1.0 Schedule 1.08)	Uncollectible Expense (Staff Ex. 2.0, Sch. 2.02)	Non-Union Wage Increase (Staff Ex. 2.0, Sch. 2.03)	Outside Professional Services (Staff Ex. 2.0, Sch. 2.04)	Employee Benefits (Staff Ex. 2.0, Sch. 2.05)	Rate Case Expense (Staff Ex. 3.0, Sch. 3.01)	Subtotal Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Gas Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-
3	Total Operating Revenue	-	-	-	-	-	-	-	-
4	Uncollectible Accounts	-	-	120	-	-	-	-	120
5	Cost of Gas	-	-	-	-	-	-	-	-
6	Production Expenses	-	-	-	-	-	-	-	-
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-	-
9	Distribution Expenses	-	-	-	-	-	-	-	-
10	Cust. Accounts, Service and Sales	-	-	-	-	-	-	-	-
11	Administrative and General Expenses	-	(52)	-	(386)	(1)	(1,006)	(37)	(1,482)
12	Depreciation and Amortization	-	-	-	(8)	-	-	-	(8)
13	Taxes Other than Income	-	-	-	(69)	-	-	-	(69)
14		-	-	-	-	-	-	-	-
15	Total Operating Expense	-	(52)	120	(463)	(1)	(1,006)	(37)	(1,439)
16	Before Income Taxes	-	(52)	120	(463)	(1)	(1,006)	(37)	(1,439)
17	State Income Tax	7	5	(11)	44	-	96	4	145
18	Federal Income Tax	24	16	(38)	147	-	319	12	480
19	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
20	Total Operating Expenses	31	(31)	71	(272)	(1)	(591)	(21)	(814)
21	NET OPERATING INCOME	\$ (31)	\$ 31	\$ (71)	\$ 272	\$ 1	\$ 591	\$ 21	\$ 814

**Ameren Illinois Company Gas Rate Zone II**  
**Adjustments to Operating Income**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Subtotal Adjustments (Staff Ex. 1.0, Sch. 1.01, p. 1)	Rental Revenues (Staff Ex. 4.0, Sch. 4.01)	Advertising Expense (Staff Ex. 4.0, Sch. 4.02)	Office Supplies Expense (Staff Ex. 4.0, Sch. 4.03)	Industry Dues (Staff Ex. 4.0, Sch. 4.04)	Lobbying Expense (Staff Ex. 4.0, Sch. 4.05)	(Source)	Total Operating Statement Adjustments
	(a)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	Gas Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	203	-	-	-	-	-	203
3	Total Operating Revenue	-	203	-	-	-	-	-	203
4	Uncollectible Accounts	120	2	-	-	-	-	-	122
5	Cost of Gas	-	-	-	-	-	-	-	-
6	Production Expenses	-	-	-	-	-	-	-	-
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-	-
9	Distribution Expenses	-	-	-	-	-	-	-	-
10	Cust. Accounts, Service and Sales	-	-	-	-	-	-	-	-
11	Administrative and General Expenses	(1,482)	-	(262)	(499)	(2)	(3)	-	(2,248)
12	Depreciation and Amortization	(8)	-	-	-	-	-	-	(8)
13	Taxes Other than Income	(69)	-	-	-	-	-	-	(69)
14		-	-	-	-	-	-	-	-
15	Total Operating Expense								
16	Before Income Taxes	(1,439)	2	(262)	(499)	(2)	(3)	-	(2,203)
17	State Income Tax	145	19	25	47	-	-	-	236
18	Federal Income Tax	480	64	83	158	1	1	-	787
19	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
20	Total Operating Expenses	(814)	85	(154)	(294)	(1)	(2)	-	(1,180)
21	NET OPERATING INCOME	\$ 814	\$ 118	\$ 154	\$ 294	\$ 1	\$ 2	\$ -	\$ 1,383

**Ameren Illinois Company Gas Rate Zone II**  
**Rate Base**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Company Pro Forma Rate Base (AIC Ex. 2.1 Sch. 1)	Staff Adjustments (St. Ex. 1.0 Sch 1.04)	Staff Pro Forma Rate Base (Col. b+c)
	(a)	(b)	(c)	(d)
1	Gross Plant in Service	\$ 667,133	\$ (520)	\$ 666,613
2	Accumulated Depreciation and Amortization	(388,403)	8	(388,395)
3	-	-	-	-
4	Net Plant	278,730	(512)	278,218
5	Additions to Rate Base			
6	Cash Working Capital	4,552	(678)	3,874
7	Materials & Supplies Inventory	25,262	-	25,262
8	-	-	-	-
9	-	-	-	-
10	-	-	-	-
11	-	-	-	-
12	-	-	-	-
13	-	-	-	-
14	-	-	-	-
15	-	-	-	-
16	Deductions From Rate Base			
17	Accumulated Deferred Income Taxes	(54,717)	(406)	(55,123)
18	Customer Advances for Construction	(3,021)	-	(3,021)
19	Customer Deposits	(3,365)	-	(3,365)
20	Budget Payment Plan Balances	-	(111)	(111)
21	-	-	-	-
22	-	-	-	-
23	Rate Base	<u>\$ 247,441</u>	<u>\$ (1,707)</u>	<u>\$ 245,734</u>

**Ameren Illinois Company Gas Rate Zone II**  
**Adjustments to Rate Base**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Cash Working Capital (Staff Ex. 2.0, Sch. 2.01)	ADIT Metro East Asset Transfer (Staff Ex. 1.0, Sch. 1.09)	Non-Union Wage Increase (Staff Ex. 2.0, Sch. 2.03)	Budget Payment Plan (Staff Ex. 3.0, Sch. 3.02)	(Source)	(Source)	(Source)	Total Rate Base Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Gross Plant in Service	\$ -	\$ -	\$ (520)	\$ -	\$ -	\$ -	\$ -	\$ (520)
2	Accumulated Depreciation and Amortization	-	-	8	-	-	-	-	8
3		-	-	-	-	-	-	-	-
4	Net Plant	-	-	(512)	-	-	-	-	(512)
5	Additions to Rate Base								-
6	Cash Working Capital	(678)	-	-	-	-	-	-	(678)
7	Materials & Supplies Inventory	-	-	-	-	-	-	-	-
8		-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10		-	-	-	-	-	-	-	-
11		-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-
13		-	-	-	-	-	-	-	-
14		-	-	-	-	-	-	-	-
15		-	-	-	-	-	-	-	-
16	Deductions From Rate Base								-
17	Accumulated Deferred Income Taxes	-	(389)	(17)	-	-	-	-	(406)
18	Customer Advances for Construction	-	-	-	-	-	-	-	-
19	Customer Deposits	-	-	-	-	-	-	-	-
20	Budget Payment Plan Balances	-	-	-	(111)	-	-	-	(111)
21		-	-	-	-	-	-	-	-
22		-	-	-	-	-	-	-	-
23	Rate Base	\$ (678)	\$ (389)	\$ (529)	\$ (111)	\$ -	\$ -	\$ -	\$ (1,707)

**Ameren Illinois Company Gas Rate Zone II**  
**Revenue Effect of Adjustments**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description (a)	Per Company (b)	Staff Adjustments (c)	Per Staff (d)
1	Present Revenues	\$ 76,552 <sup>(1)</sup>	\$ 203	\$ 76,755 <sup>(2)</sup>
2	Proposed Increase	<u>18,201 <sup>(3)</sup></u>	<u>(7,345) <sup>(4)</sup></u>	<u>10,856 <sup>(5)</sup></u>
3	Proposed Revenues	<u>\$ 94,753</u>	<u>\$ (7,142)</u>	<u>\$ 87,611</u>
4	% Increase	23.78%		14.14%
5	Staff Adjustments:			
6	Rate of Return (Applied to Company Rate Base)		(4,805)	
7	Employee Benefits		(1,016)	
8	Non-Union Wage Increase		(523)	
9	Office Supplies		(505)	
10	Advertising Expense		(265)	
11	Cash Working Capital		(72)	
12	Charitable Contributions		(53)	
13	ADIT on Metro East Transfer		(41)	
14	Rate Case Expense		(36)	
15	Budget Payment Plans		(12)	
16	Lobbying Expense		(3)	
17	Outside Professional Services		(2)	
18	Industry Dues		(2)	
	Rounding		(2)	
	Rental Revenues		-	
19	Interest Synchronization		17	
20	Used & Useful		26	
21	Gross Revenue Conversion Factor		27	
22	Uncollectible Expense		122	
23				
24				
25	Total Revenue Effect of Staff Adjustments		<u>\$ (7,145)</u>	

Sources:

- (1) ICC Staff Exhibit 1.0, Schedule 1.01 RZ II, column (b), line 3
- (2) ICC Staff Exhibit 1.0, Schedule 1.01 RZ II, column (d), line 3
- (3) ICC Staff Exhibit 1.0, Schedule 1.01 RZ II, column (e), line 3
- (4) ICC Staff Exhibit 1.0, Schedule 1.01 RZ II, columns (f) + (h), line 3
- (5) ICC Staff Exhibit 1.0, Schedule 1.01 RZ II, column (i), line 24

**Ameren Illinois Company Gas Rate Zone II**  
**Interest Synchronization Adjustment**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description (a)	Amount (b)
1	Rate Base	\$ 245,734 (1)
2	Hillsboro Used and Useful Allowance	<u>489 (2)</u>
3	Rate Base Including Hillsboro Storage Field	246,223
4	Weighted Cost of Debt	3.03% (3)
5	Synchronized Interest Per Staff	7,469
6	Company Interest Expense	<u>7,544 (4)</u>
7	Increase (Decrease) in Interest Expense	<u>(75)</u>
8	Increase (Decrease) in State Income Tax Expense	
9	at 9.500%	<u>\$ 7</u>
10	Increase (Decrease) in Federal Income Tax Expense	
11	at 35.000%	<u>\$ 24</u>

(1) Source: ICC Staff Ex. 1.0, Schedule 1.04, column (d)  
 (2) Source: AIC Schedule B-2.1, column (C), ln. 1  
 (3) Source: ICC Staff Exhibit 5.0, Schedule 5.01.  
 (4) Source: AIC Exhibit 15.2, Schedule 3, column (b), line 6

**Ameren Illinois Company Gas Rate Zone II**  
**Gross Revenue Conversion Factor**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Rate	Per Staff With Bad Debts	Per Staff Without Bad Debts
	(a)	(b)	(c)	(d)
1	Revenues		1.000000	
2	Uncollectibles	1.0796%	<u>0.010796</u>	
3	State Taxable Income		0.989204	1.000000
4	State Income Tax	9.5000%	<u>0.093974</u>	<u>0.095000</u>
5	Federal Taxable Income		0.895230	0.905000
6	Federal Income Tax	35.0000%	<u>0.313331</u>	<u>0.316750</u>
7	Operating Income		<u>0.581899</u>	<u>0.588250</u>
8	Gross Revenue Conversion Factor Per Staff		<u>1.718511</u>	<u>1.699958</u>

Ameren Illinois Company Gas Rate Zone II  
Adjustment to Charitable Contributions Expense  
For the Test Year Ending December 31, 2014  
(In Thousands)

<u>Line No.</u>	<u>Description</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Charitable Contributions Per Staff	\$ 81	P. 2, Line 13
2	Charitable Contributions Per Company	<u>133</u>	AIC Sch. C-7 RZ II
3	Difference-Staff Adjustment	<u>\$ (52)</u>	Line 1 - Line 2

**Ameren Illinois Company-Gas Rate Case**  
**Adjustment to Charitable Contributions**  
 For the Test Year Ending December 31, 2014

<u>Line No.</u>	<u>Description</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	2010 Actual Charitable Contributions	\$ 785,322	AIC response to MHE 2.05
2	2011 Actual Charitable Contributions	574,902	AIC response to MHE 2.05
3	2012 Actual Charitable Contributions	<u>918,517</u>	AIC response to MHE 2.05
4	3 Year Total Actual Contributions	\$ 2,278,741	Sum of Lines 1 thru 3
5	2011 Out of Service Territory Contribution	3,484	AIC Response to MHE 2.01
6	3 Year Adjusted Total Actual Contributions	\$ 2,275,257	Line 4 - Line 5
7	Charitable Contributions with 2% Inflation factor-2013	2,320,762	Line 6 * 1.02
8	Charitable Contributions with 2% Inflation factor-2014	2,367,177	Line 7 * 1.02
9	3 Year Average Total Actual Contributions	789,059	Line 8 / 3
10	Allocation to Gas	40.16%	AIC Sch. C-7, Column (F), Line 42
11	3 Year Average Contributions Allocated To Gas	\$ 316,886	Line 7 * Line 8
12	CILCO Allocation Factor	25.71%	AIC WPC - 7RZ, Column (G), Line 1
13	Staff 2014 CILCO Charitable Contributions	<u>\$ 81,457</u>	Line 12 * Line 13

Notes

Line 5: Contribution to the Greater Missouri Leadership Foundation AMC donation allocated to AIC

Ameren Illinois Company Gas Rate Zone II  
Adjustment to ADIT- Metro East Asset Transfer  
For the Test Year Ending December 31, 2014  
(In Thousands)

<u>Line No.</u>	<u>Description</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Average Balance ADIT-Metro East Transfer Per Staff	\$ -	
2	Average Balance ADIT-Metro East Transfer Per Company	<u>389</u>	AIC Sch. B-9 RZ II, Col. (D), line 6
3	Difference-Staff Adjustment	<u>\$ (389)</u>	Line 1 - Line 2

**Ameren Illinois Company Gas Rate Zone III**  
**Statement of Operating Income with Adjustments**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Company Pro Forma Present (AIC Ex. 15.3 Sch. 1)	Staff Adjustments (Staff Ex. 1.0, Sch. 1.02)	Staff Pro Forma Present (Cols. b+c)	Company Proposed Increase (AIC Ex. 15.3 Sch. 1)	Staff Gross Revenue Conversion Factor	Proposed Rates With Staff Adjustments (Cols. d+e+f)	Adjustment To Proposed Increase	Staff Pro Forma Proposed (Cols. g+h)	Hillsboro Used & Useful Allowance	Staff Pro Forma Proposed w Hillsboro Allowance (Cols. i+j)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(h)
1	Gas Operating Revenues	\$ 170,204	\$ -	\$ 170,204	\$ 21,268	\$ (117)	\$ 191,355	\$ (17,601)	\$ 173,754	\$ 47	\$ 173,801
2	Other Revenues	2,157	396	2,553	-	-	2,553	-	2,553	-	2,553
3	Total Operating Revenue	172,361	396	172,757	21,268	\$ (117)	193,908	(17,601)	176,307	47	176,354
4	Uncollectible Accounts	2,549	(921)	1,628	315	(116)	1,827	(165)	1,662	-	1,662
5	Cost of Gas	-	-	-	-	-	-	-	-	-	-
6	Production Expenses	833	-	833	-	-	833	-	833	-	833
7	Storage, Term., and Proc. Expenses	6,223	-	6,223	-	-	6,223	-	6,223	-	6,223
8	Transmission Expenses	3,360	-	3,360	-	-	3,360	-	3,360	-	3,360
9	Distribution Expenses	39,633	-	39,633	-	-	39,633	-	39,633	-	39,633
10	Cust. Accounts, Service and Sales	15,084	-	15,084	-	-	15,084	-	15,084	-	15,084
11	Administrative and General Expenses	28,281	(4,713)	23,568	-	-	23,568	-	23,568	-	23,568
12	Depreciation and Amortization	19,744	(15)	19,729	-	-	19,729	-	19,729	-	19,729
13	Taxes Other than Income	8,141	(161)	7,980	-	-	7,980	-	7,980	-	7,980
14		-	-	-	-	-	-	-	-	-	-
15	Total Operating Expense										
16	Before Income Taxes	123,848	(5,810)	118,038	315	(116)	118,237	(165)	118,072	-	118,072
17	State Income Tax	2,965	606	3,571	1,991	(1)	5,561	(1,656)	3,905	4	3,909
18	Federal Income Tax	9,885	2,014	11,899	6,637	-	18,536	(5,523)	13,013	15	13,028
19	Deferred Taxes and ITCs Net	(304)	-	(304)	-	-	(304)	-	(304)	-	(304)
20	Total Operating Expenses	136,394	(3,190)	133,204	8,943	(117)	142,030	(7,344)	134,686	19	134,705
21	NET OPERATING INCOME	\$ 35,967	\$ 3,586	\$ 39,553	\$ 12,325	\$ -	\$ 51,878	\$ (10,257)	\$ 41,621	\$ 28	\$ 41,649
22	Staff Rate Base (ICC Staff Exhibit 1.0, Schedule 1.03 RZ III, Column (d))								\$ 564,470		
23	Staff Overall Rate of Return (ICC Staff Exhibit 5.0, Schedule 5.01)								7.37%		
24	Non-Used and Useful Investment ( Ameren Ex. 2.3 RZ )										870
25	Rate of Return Excluding Common Equity Return										3.10%
26	Revenue Change (Cols. (i) and (h), Line 3 minus Col. (d), Line 3)								\$ 3,550		\$ 3,597
27	Percentage Revenue Change (Cols. (i) and (h), Line 26 divided by Col. (d), Line 3)								2.05%		2.08%

**Ameren Illinois Company Gas Rate Zone III**  
**Adjustments to Operating Income**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Interest Synchronization (Staff Ex. 1.0 Schedule 1.06)	Charitable Contributions (Staff Ex. 1.0 Schedule 1.09)	Uncollectible Expense (Staff Ex. 2.0, Sch. 2.02)	Non-Union Wage Increase (Staff Ex. 2.0, Sch. 2.03)	Outside Professional Services (Staff Ex. 2.0, Sch. 2.04)	Employee Benefits (Staff Ex. 2.0, Sch. 2.05)	Rate Case Expense (Staff Ex. 3.0, Sch. 3.01)	Subtotal Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Gas Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-
3	Total Operating Revenue	-	-	-	-	-	-	-	-
4	Uncollectible Accounts	-	-	(925)	-	-	-	-	(925)
5	Cost of Gas	-	-	-	-	-	-	-	-
6	Production Expenses	-	-	-	-	-	-	-	-
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-	-
9	Distribution Expenses	-	-	-	-	-	-	-	-
10	Cust. Accounts, Service and Sales	-	-	-	-	-	-	-	-
11	Administrative and General Expenses	-	(102)	-	(1,093)	(2)	(1,981)	(37)	(3,215)
12	Depreciation and Amortization	-	-	-	(15)	-	-	-	(15)
13	Taxes Other than Income	-	-	-	(161)	-	-	-	(161)
14		-	-	-	-	-	-	-	-
15	Total Operating Expense	-	(102)	(925)	(1,269)	(2)	(1,981)	(37)	(4,316)
16	Before Income Taxes	-	(102)	(925)	(1,269)	(2)	(1,981)	(37)	(4,316)
17	State Income Tax	15	10	88	121	-	188	4	426
18	Federal Income Tax	49	32	293	402	1	627	12	1,416
19	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
20	Total Operating Expenses	64	(60)	(544)	(746)	(1)	(1,166)	(21)	(2,474)
21	NET OPERATING INCOME	<u>\$ (64)</u>	<u>\$ 60</u>	<u>\$ 544</u>	<u>\$ 746</u>	<u>\$ 1</u>	<u>\$ 1,166</u>	<u>\$ 21</u>	<u>\$ 2,474</u>

**Ameren Illinois Company Gas Rate Zone III**  
**Adjustments to Operating Income**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Subtotal Adjustments (Staff Ex. 1.0, Sch. 1.01, p. 1)	Rental Revenues (Staff Ex. 4.0, Sch. 4.01)	Advertising Expense (Staff Ex. 4.0, Sch. 4.02)	Office Supplies Expense (Staff Ex. 4.0, Sch. 4.03)	Industry Dues (Staff Ex. 4.0, Sch. 4.04)	Lobbying Expense (Staff Ex. 4.0, Sch. 4.05)	(Source)	Total Operating Statement Adjustments
	(a)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	Gas Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	396	-	-	-	-	-	396
3	Total Operating Revenue	-	396	-	-	-	-	-	396
4	Uncollectible Accounts	(925)	4	-	-	-	-	-	(921)
5	Cost of Gas	-	-	-	-	-	-	-	-
6	Production Expenses	-	-	-	-	-	-	-	-
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-	-
9	Distribution Expenses	-	-	-	-	-	-	-	-
10	Cust. Accounts, Service and Sales	-	-	-	-	-	-	-	-
11	Administrative and General Expenses	(3,215)	-	(513)	(976)	(3)	(6)	-	(4,713)
12	Depreciation and Amortization	(15)	-	-	-	-	-	-	(15)
13	Taxes Other than Income	(161)	-	-	-	-	-	-	(161)
14		-	-	-	-	-	-	-	-
15	Total Operating Expense								
16	Before Income Taxes	(4,316)	4	(513)	(976)	(3)	(6)	-	(5,810)
17	State Income Tax	426	37	49	93	-	1	-	606
18	Federal Income Tax	1,416	124	162	309	1	2	-	2,014
19	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
20	Total Operating Expenses	(2,474)	165	(302)	(574)	(2)	(3)	-	(3,190)
21	NET OPERATING INCOME	\$ 2,474	\$ 231	\$ 302	\$ 574	\$ 2	\$ 3	\$ -	\$ 3,586

**Ameren Illinois Company Gas Rate Zone III**  
**Rate Base**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Company Pro Forma Rate Base (AIC Ex. 2.3 Sch. 2)	Staff Adjustments (St. Ex. 1.0 Sch 1.04 RZ III)	Staff Pro Forma Rate Base (Col. b+c)
	(a)	(b)	(c)	(d)
1	Gross Plant in Service	\$ 1,181,113	\$ (1,015)	\$ 1,180,098
2	Accumulated Depreciation and Amortization	(552,956)	15	(552,941)
3	-	-	-	-
4	Net Plant	628,157	(1,000)	627,157
5	Additions to Rate Base			
6	Cash Working Capital	9,915	(1,546)	8,369
7	Materials & Supplies Inventory	41,085	-	41,085
8	-	-	-	-
9	-	-	-	-
10	-	-	-	-
11	-	-	-	-
12	-	-	-	-
13	-	-	-	-
14	-	-	-	-
15	-	-	-	-
16	Deductions From Rate Base			
17	Accumulated Deferred Income Taxes	(100,922)	(752)	(101,674)
18	Customer Advances for Construction	(5,572)	-	(5,572)
19	Customer Deposits	(4,750)	-	(4,750)
20	Budget Payment Plan Balances	-	(145)	(145)
21	-	-	-	-
22	-	-	-	-
23	Rate Base	<u>\$ 567,913</u>	<u>\$ (3,443)</u>	<u>\$ 564,470</u>

**Ameren Illinois Company Gas Rate Zone III**  
**Adjustments to Rate Base**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Cash Working Capital (Staff Ex. 2.0, Sch. 2.01)	ADIT Metro East Asset Transfer (Staff Ex. 1.0, Sch. 1.09)	Non-Union Wage Increase (Staff Ex. 2.0, Sch. 2.03)	Budget Payment Plan (Staff Ex. 3.0, Sch. 3.02)	(Source)	(Source)	(Source)	Total Rate Base Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Gross Plant in Service	\$ -	\$ -	\$ (1,015)	\$ -	\$ -	\$ -	\$ -	\$ (1,015)
2	Accumulated Depreciation and Amortization	-	-	15	-	-	-	-	15
3		-	-	-	-	-	-	-	-
4	Net Plant	-	-	(1,000)	-	-	-	-	(1,000)
5	Additions to Rate Base								-
6	Cash Working Capital	(1,546)	-	-	-	-	-	-	(1,546)
7	Materials & Supplies Inventory	-	-	-	-	-	-	-	-
8		-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10		-	-	-	-	-	-	-	-
11		-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-
13		-	-	-	-	-	-	-	-
14		-	-	-	-	-	-	-	-
15		-	-	-	-	-	-	-	-
16	Deductions From Rate Base								-
17	Accumulated Deferred Income Taxes	-	(718)	(34)	-	-	-	-	(752)
18	Customer Advances for Construction	-	-	-	-	-	-	-	-
19	Customer Deposits	-	-	-	-	-	-	-	-
20	Budget Payment Plan Balances	-	-	-	(145)	-	-	-	(145)
21		-	-	-	-	-	-	-	-
22		-	-	-	-	-	-	-	-
23	Rate Base	\$ (1,546)	\$ (718)	\$ (1,034)	\$ (145)	\$ -	\$ -	\$ -	\$ (3,443)

**Ameren Illinois Company Gas Rate Zone III**  
**Revenue Effect of Adjustments**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description (a)	Per Company (b)	Staff Adjustments (c)	Per Staff (d)
1	Present Revenues	\$ 172,361 <sup>(1)</sup>	\$ 396	\$ 172,757 <sup>(2)</sup>
2	Proposed Increase	<u>21,268 <sup>(3)</sup></u>	<u>(17,671) <sup>(4)</sup></u>	<u>3,597 <sup>(5)</sup></u>
3	Proposed Revenues	<u>\$ 193,629</u>	<u>\$ (17,275)</u>	<u>\$ 176,354</u>
4	% Increase	12.34%		2.08%
5	Staff Adjustments:			
6	Rate of Return (Applied to Company Rate Base)		(11,012)	
7	Employee Benefits		(2,001)	
8	Non-Union Wage Increase		(1,389)	
9	Office Supplies		(985)	
10	Uncollectible Expense		(934)	
11	Advertising Expense		(518)	
12	Cash Working Capital		(162)	
13	Gross Revenue Conversion Factor		(117)	
14	Charitable Contributions		(103)	
15	ADIT on Metro East Transfer		(75)	
16	Rate Case Expense		(36)	
17	Budget Payment Plan		(15)	
18	Lobbying Expense		(5)	
19	Industry Dues		(3)	
20	Outside Professional Services		(2)	
21	Rounding		(1)	
22	Rental Revenues		-	
23			-	
24	Interest Synchronization		36	
25	Used and Useful		<u>47</u>	
26	Total Revenue Effect of Staff Adjustments		<u>\$ (17,275)</u>	

Sources:

- (1) ICC Staff Exhibit 1.0, Schedule 1.01 RZ III, column (b), line 3
- (2) ICC Staff Exhibit 1.0, Schedule 1.01 RZ III, column (d), line 3
- (3) ICC Staff Exhibit 1.0, Schedule 1.01 RZ III, column (e), line 3
- (4) ICC Staff Exhibit 1.0, Schedule 1.01 RZ III, columns (f) + (h), line 3
- (5) ICC Staff Exhibit 1.0, Schedule 1.01 RZ III, column (i), line 24

**Ameren Illinois Company Gas Rate Zone III**  
**Interest Synchronization Adjustment**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description (a)	Amount (b)
1	Rate Base	\$ 564,470 (1)
2	Hillsboro Used and Useful Allowance	<u>870</u> (2)
3	Rate Base Including Hillsboro Storage Field	565,340
4	Weighted Cost of Debt	3.03% (3)
5	Synchronized Interest Per Staff	17,150
6	Company Interest Expense	<u>17,306</u> (4)
7	Increase (Decrease) in Interest Expense	<u>(156)</u>
8	Increase (Decrease) in State Income Tax Expense	
9	at 9.500%	<u>\$ 15</u>
10	Increase (Decrease) in Federal Income Tax Expense	
11	at 35.000%	<u>\$ 49</u>

(1) Source: ICC Staff Ex. 1.0, Schedule 1.04, Column (d)  
 (2) Source: AIC Exhibit 15.3, Schedule 1  
 (3) Source: ICC Staff Exhibit 5.0, Schedule 5.01  
 (4) Source: AIC Exhibit 2.1, Schedule 3, col. (b), line 6

**Ameren Illinois Company Gas Rate Zone III**  
**Gross Revenue Conversion Factor**  
 For the Test Year Ending December 31, 2014  
 (In Thousands)

Line No.	Description	Rate	Per Staff With Bad Debts	Per Staff Without Bad Debts
	(a)	(b)	(c)	(d)
1	Revenues		1.000000	
2	Uncollectibles	0.9400%	<u>0.009400</u>	
3	State Taxable Income		0.990600	1.000000
4	State Income Tax	9.5000%	<u>0.094107</u>	<u>0.095000</u>
5	Federal Taxable Income		0.896493	0.905000
6	Federal Income Tax	35.0000%	<u>0.313773</u>	<u>0.316750</u>
7	Operating Income		<u>0.582720</u>	<u>0.588250</u>
8	Gross Revenue Conversion Factor Per Staff		<u>1.716090</u>	<u>1.699958</u>

Ameren Illinois Company Gas Rate Zone III  
Charitable Contributions  
For the Test Year Ending December 31, 2014  
(In Thousands)

<u>Line No.</u>	<u>Description</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Charitable Contributions Per Staff	\$ 160	P. 2, Line 13
2	Charitable Contributions Per Company	<u>263</u>	AIC Sch. C-7 RZ III
3	Difference-Staff Adjustment	<u>\$ (102)</u>	Line 1 - Line 2

**Ameren Illinois Company Gas Rate Zone III**  
**Charitable Contributions**  
 For the Test Year Ending December 31, 2014

<u>Line No.</u>	<u>Description</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	2010 Actual Charitable Contributions	\$ 785,322	AIC response to MHE 2.05
2	2011 Actual Charitable Contributions	574,902	AIC response to MHE 2.05
3	2012 Actual Charitable Contributions	918,517	AIC response to MHE 2.05
4	3 Year Total Actual Contributions	<u>\$2,278,741</u>	Sum of Lines 1 thru 3
5	2011 Out of Service Territory Contribution	3,484	AIC Response to MHE 2.01/10.06
6	3 Year Adjusted Total Actual Contributions	\$2,275,257	Line 4 - Line 5
7	Charitable Contributions with 2% Inflation factor-2013	2,320,762	Line 6 * 1.02
8	Charitable Contributions with 2% Inflation factor-2014	2,367,177	Line 7 * 1.02
9	3 Year Average Total Actual Contributions	\$ 789,059	Line 8 / 3
10	Allocation to Gas	40.16%	AIC Sch. C-7, Column (F), Line 42
11	3 Year Average Contributions Allocated To Gas	\$ 316,886	Line 9 * Line 10
12	IP Allocation Factor	50.63%	AIC WPC - 7RZ, Column (G), Line 1
13	Staff 2014 IP Charitable Contributions	<u>\$ 160,436</u>	Line 11 * Line 12

Notes

Line 5: Contribution to the Greater Missouri Leadership Foundation AMC donation allocated to AIC

Ameren Illinois Company-Gas Rate Case RZ III  
ADIT- Metro East Transfer  
For the Test Year Ending December 31, 2014  
(In Thousands)

<u>Line No.</u>	<u>Description</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Average Balance ADIT-Metro East Transfer Per Staff	\$ -	
2	Average Balance ADIT-Metro East Transfer Per Company	<u>718</u>	AIC Sch. B-9 RZ III, Col. (D), line 6
3	Difference-Staff Adjustment	<u>\$ (718)</u>	Line 1 - Line 2

**Ameren Illinois Company's  
Response to ICC Staff Data Requests  
Docket No. 13-xxxx  
Proposed General Increase in Gas Delivery Service Rates  
Data Request Response Date: 2/27/2013**

MHE 2.05

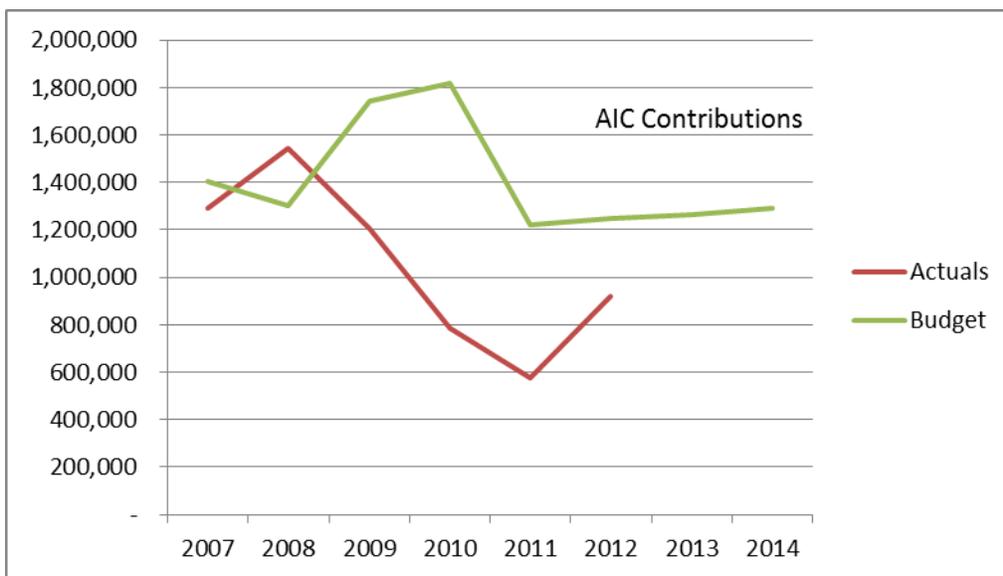
Please provide a budget to actual comparison of charitable contributions for the years 2010, 2011 and 2012.

**RESPONSE**

**Prepared By: Thomas B. Kennedy, III  
Title: Director Communications and Public Relations  
Phone Number: (309) 677-5489**

Please see MHE 2.05 Attach for a budget to actual comparison of charitable contributions for the years 2007-2012. Please note that these are total dollars for contributions by AIC, for both its electric and natural gas businesses.

Please also note the 2012 budget as shown in MHE 2.05 Attach reflects an adjustment to the budgeted amount presented in Ameren Illinois' 2012 FTY case in Docket No. 11-0282. After the issuance of the Commission's order in Docket No. 11-0282, steps were taken to better align actual 2012 spending and 2013 and 2014 forecasted spending with the targeted amount of contributions that AIC was authorized to collect in rates.



	<u>2007</u>		<u>2008</u>		<u>2009</u>		<u>2010</u>	
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Total Charitable	1,290,383	1,402,088	1,542,836	1,299,358	1,206,894	1,745,247	785,322	1,816,421

	<u>2007</u>		<u>2011</u>		<u>2012</u>	
	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
	(A)	(B)	(I)	(J)	(K)	(L)
Total Charitable	1,290,383	1,402,088	574,902	1,222,958	918,517	1,247,417