

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

Line No.	Description	Company Supplemental Direct (Ameren Ex. 15.1)	Company Adjustments (Sch 1, page 2)	Company Rebuttal Present (Cols. b+c)	Company Rebuttal Proposed Increase (e)	Company Rebuttal Proposed w/o Hillsboro (Cols. d+e)	Hillsboro Base & Used & Useful Allowance (g)	Company Rebuttal Proposed w/Hillsboro (Cols. f+g)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gas Operating Revenues	\$ 74,303	\$ -	\$ 74,303	\$ 11,391	\$ 85,694	\$ 18	\$ 85,711
2	Other Revenues	942	-	942	-	942	-	942
3	Total Operating Revenue	75,245	-	75,245	11,391	86,636	18	86,653
4	Uncollectible Expense	856	(149)	707	107	814	-	814
5	Cost of Gas	-	-	-	-	-	-	-
6	Production Expenses	228	-	228	-	228	-	228
7	Storage, Term., and Proc. Expenses	2,485	-	2,485	-	2,485	-	2,485
8	Transmission Expenses	1,243	-	1,243	-	1,243	-	1,243
9	Distribution Expenses	19,632	-	19,632	-	19,632	-	19,632
10	Cust. Accounts, Service & Sales	6,576	-	6,576	-	6,576	-	6,576
11	Administrative and General Expenses	13,108	(11)	13,097	-	13,097	-	13,097
12	Depreciaton and Amortization	8,836	-	8,836	-	8,836	-	8,836
13	Taxes Other Than Income	3,404	-	3,404	-	3,404	-	3,404
14	Rounding	-	-	-	-	-	-	-
15	Total Operating Expense	56,367	(160)	56,208	107	56,315	-	56,315
16	Before Income Taxes							
17	State Income Tax	1,075	14	1,089	1,072	2,161	2	2,162
18	Federal Income Tax	3,583	48	3,631	3,574	7,205	6	7,211
19	Deferred Taxes and ITCs Net	(121)	-	(121)	-	(121)	-	(121)
20	Total Operating Expenses	60,904	(98)	60,806	4,753	65,559	8	65,567
21	NET OPERATING INCOME	\$ 14,341	\$ 98	\$ 14,439	\$ 6,638	\$ 21,077	\$ 11	\$ 21,087
22	Company Rate Base (Schedule 2, page 1, col d, line 21).					\$ 247,475		
23	Company Overall Rate of Return (Schedule 5, col e, line 18).					8.517%		
24	Non-Used and Useful Investment (Schedule 3, Line 2.)						\$ 347	
25	Rate of Return Excluding Common Equity Return (Sch 5, Ln 18 minus Ln 17)							3.128%

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

Line No.	Description	Interest Synchronization Part 285 (Ex. 17.1, Sch 3)	Uncollectible Expense (Ameren Ex. 17.4 Schedule 1)	Advertising Sponsorships Adj (Ameren Ex. 17.4 Schedule 2)	Office Expense (Ameren Ex. 17.4 Schedule 3)	Industry Assn Dues (Ameren Ex. 17.4 Schedule 4)	Lobbying Expense (Ameren Ex. 17.4 Schedule 5)	Outside Services ICC Staff Exhibit 2.0 Sch. 2.04	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 Expense	-	(149)	-	-	-	-	-	(149)
5	Cost of Gas	-	-	-	-	-	-	-	-
6	Production Expenses	-	-	-	-	-	-	-	-
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-	-
9	Distribution Expenses	-	-	-	-	-	-	-	-
10	Cust. Accounts, Service & Sales	-	-	-	-	-	-	-	-
11	Administrative and General Expenses	-	-	(6)	(0)	(1)	(3)	(1)	(11)
12	Depreciaton and Amortization	-	-	-	-	-	-	-	-
13	Taxes Other Than Income	-	-	-	-	-	-	-	-
14		-	-	-	-	-	-	-	-
15	Total Operating Expense								
16	Before Income Taxes	-	(149)	(6)	(0)	(1)	(3)	(1)	(160)
17	State Income Tax	(1)	14	1	0	0	0	0	14
18	Federal Income Tax	(3)	47	2	0	0	1	0	48
19		-	-	-	-	-	-	-	-
20	Total Operating Expenses	(4)	(88)	(3)	(0)	(1)	(2)	(0)	(98)
21	NET OPERATING INCOME	\$ 4	\$ 88	\$ 3	\$ 0	\$ 1	\$ 2	\$ 0	\$ 98

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

Line No.	Description	Company Rate Base Supplemental Direct (Ameren Ex. 15.1)	Company Adjustments (Sch 2, page 2)	Company Rebuttal Rate Base (Col. b+c)
	(a)	(b)	(c)	(d)
1	Gross Plant in Service	\$ 488,690	\$ -	\$ 488,690
2	Less Accum. Deprec. and Amort.	(217,855)	-	(217,855)
3		-	-	-
4	Net Plant	270,835	-	270,835
5	Additions to Rate Base			
6	Cash Working Capital Allowance	4,929	1	4,930
7	Materials & Supplies Inventory	16,620	-	16,620
8		-	-	-
9		-	-	-
10		-	-	-
11		-	-	-
12		-	-	-
13		-	-	-
14	Deductions From Rate Base			
15	Accum. Deferred Income Taxes	(39,774)	(720)	(40,494)
16	Customer Advances for Construction	(2,196)	-	(2,196)
17	Customer Deposits	(2,140)	-	(2,140)
18	Budget Payment Plans	-	(79)	(79)
19		-	-	-
20		-	-	-
21	Rate Base	\$ 248,273	\$ (798)	\$ 247,475

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

Line No.	Description	Cash Working Capital Part 285 (Ex. 17.1, Sch 2)	Bonus Depreciation Adjustment AG/CUB Ex. 2.1 Sch. DJE-1	Budget Payment Plan ICC Staff Exhibit 3.0 Sch. 3.02	(Source)	(Source)	(Source)	Total Rate Base Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gross Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Less Accum. Deprec. and Amort.	-	-	-	-	-	-	-
3		-	-	-	-	-	-	-
4	Additions to Rate Base	-	-	-	-	-	-	-
5	Additions to Rate Base							
6	Cash Working Capital Allowance	1	-	-	-	-	-	1
7	Materials & Supplies Inventory	-	-	-	-	-	-	-
8		-	-	-	-	-	-	-
9		-	-	-	-	-	-	-
10		-	-	-	-	-	-	-
11		-	-	-	-	-	-	-
12		-	-	-	-	-	-	-
13		-	-	-	-	-	-	-
14	Deductions From Rate Base							
15	Accum. Deferred Income Taxes	-	(720)	-	-	-	-	(720)
16	Customer Advances for Construction	-	-	-	-	-	-	-
17	Customer Deposits	-	-	-	-	-	-	-
18	Budget Payment Plans	-	-	(79)	-	-	-	(79)
19		-	-	-	-	-	-	-
20		-	-	-	-	-	-	-
21	Rate Base	\$ 1	\$ (720)	\$ (79)	\$ -	\$ -	\$ -	\$ (798)

**Ameren Illinois Gas Rate Zone I - (CIPS)**  
**Cash Working Capital Requirement Employing the Gross Lag Methodology**  
For the Test Year Ending December 31, 2014  
(\$000s)

Line No.	Description (A)	Company Direct Proposed (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col C/365)	Cash Working Capital Requirement (E) Col. D x Col. B
<b>REVENUES</b>					
1	Revenues at Present Rates	\$ 86,653	49.74	13.63%	\$ 11,809
2	Plus PGA Revenues	99,099	49.74	13.63%	13,505
3	Plus ICC Gross Revenue 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	7,573	49.74	13.63%	1,032
8	(Less) Uncollectibles	(814)	49.74	13.63%	(111)
9	(Less) Depreciation and Amortization	(8,836)	49.74	13.63%	(1,204)
10	(Less) Return on Equity and Debt	(20,928)	49.74	13.63%	(2,852)
11	<b>TOTAL - REVENUES</b>	<u>\$ 172,543</u>			<u>\$ 22,178</u>
<b>EXPENSES</b>					
12	Employee Benefits	\$ 5,449	(15.97)	-4.38%	(238)
13	Payroll	21,470	(11.39)	-3.12%	(670)
14	PGA Expense	99,099	(39.23)	-10.75%	(10,651)
15	Other Operations and Maintenance (less uncollectibles)	16,341	(48.87)	-13.39%	(2,188)
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 Payroll Expense Tax	1	(83.51)	-22.88%	(0)
20	ICC Gross Revenue Tax	173	65.50	17.95%	31
21	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)
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	7,420	(91.25)	-25.00%	(1,855)
28	Bank Facility Fees	153	156.59	42.90%	66
29	Federal Income Tax	7,211	(37.88)	-10.38%	(748)
30	State Income Tax	2,162	(37.88)	-10.38%	(224)
31	<b>TOTAL EXPENSES</b>	<u>\$ 172,543</u>			<u>\$ (17,248)</u>
32	<b>CASH WORKING CAPITAL REQUIREMENT - REBUTTAL</b>				<u>\$ 4,930</u>
33	<b>CASH WORKING CAPITAL REQUIREMENT - SUPPLEMENTAL DIRECT</b>				<u>\$ 4,929</u>
34	<b>DIFFERENCE - ADJUSTMENT TO CASH WORKING CAPITAL</b>				<u>\$ 1</u>

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

Line No.	Description (a)	Amount (b)
1	Rate Base	\$ 247,475 <sup>(1)</sup>
2	Hillsboro Storage Field Used & Useful Allowance	<u>347</u> <sup>(2)</sup>
3	Rate Base	\$ 247,822
4	Weighted Cost of Debt	3.06% <sup>(3)</sup>
5	Synchronized Interest Per Company Rebuttal (Line 3 x Line 4)	\$ 7,573
6	Company Supplemental Direct Interest Expense (Line 5 + Line 2 x Line 4)	7,565
7	Increase (Decrease) in Interest Expense (Line 5 - Line 8)	<u>8</u>
8	Increase (Decrease) in State Income Tax Expense	
9	at 9.500%	<u>(1)</u>
10	Increase (Decrease) in Federal Income Tax Expense	
11	at 35.000%	<u>\$ (3)</u>

(1) Source: Company Exhibit 17.1, Schedule 2, Page 1, col D, ln 21.

(2) Source: Ameren Part 285 Gas Schedule B-2.1 RZ-I, col B, ln 1.

(3) Source: Company Exhibit 17.1, Schedule 5, col E, ln 12, 13 & 14.

Ameren Illinois Gas Rate Zone I - (CIPS)  
 Gross Revenue Conversion Factor  
 For the Test Year Ending December 31, 2014

Line No.	Description	Rate (Part 285 A-2.1)	Per Company With Bad Debts	Per Company Without Bad Debts
	(a)	(b)	(c)	(d)
1	Revenues		1.00000	
2	Uncollectibles (1)	0.9398%	<u>0.00940</u>	
3	State Taxable Income		0.99060	1.00000
4	State Income Tax	9.50%	<u>0.09411</u>	<u>0.09500</u>
5	Federal Taxable Income		0.89649	0.90500
6	Federal Income Tax	35.00%	<u>0.31377</u>	<u>0.31675</u>
7	Operating Income		<u>0.58272</u>	<u>0.58825</u>
8	Gross Revenue Conversion Factor Per Company		<u>1.71609</u>	<u>1.69996</u>

Sources:

(1) Ameren Exhibit 17.4, Schedule 1.

Ameren Illinois Gas Rate Zone I - (CIPS)  
Overall Cost of Capital  
For the Test Year Ending December 31, 2014  
(In Thousands)

Line No.	Description	Amount	Percent of Total	Percent of Cost	Weighted Component	Effective Tax Rates	After-Tax Cost of Capital
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>PER COMPANY SUPPLEMENTAL DIRECT</u>						
2	Long Term Debt	\$ 1,960,206	46.501%	6.406%	2.979%	41.1750%	1.7524%
3	Short Term Debt	10,030	0.238%	1.875%	0.004%	41.1750%	0.0024%
4	Bank Facility Costs		0.000%	0.000%	0.060%	41.1750%	0.0351%
5			0.000%	0.000%	0.000%		0.0000%
6	Preferred Stock	60,719	1.440%	4.979%	0.072%		0.0720%
7	Common Stock	2,184,499	51.821%	10.400%	5.389%		5.3890%
8	Total	<u>\$ 4,215,454</u>	<u>100.000%</u>		<u>8.504%</u>		<u>7.2509%</u>
9							
10							
11	<u>PER COMPANY REBUTTAL</u>						
12	Long Term Debt	\$ 1,896,114	46.499%	6.428%	2.989%	41.1750%	1.7583%
13	Short Term Debt	10,030	0.246%	1.875%	0.005%	41.1750%	0.0029%
14	Bank Facility Costs		0.000%	0.062%	0.062%	41.1750%	0.0363%
15			0.000%	0.000%	0.000%		0.0000%
16	Preferred Stock	58,697	1.439%	4.979%	0.072%		0.0720%
17	Common Stock	2,112,959	51.816%	10.400%	5.389%		5.3890%
18	Total	<u>\$ 4,077,800</u>	<u>100.000%</u>		<u>8.517%</u>		<u>7.2585%</u>
19							
20							
21	<u>EFFECTIVE TAX RATE</u>						
22	State Income Tax Rate	9.5000%					
23	Federal Income Tax Rate	35.0000%					
24							
25	[State Rate + ((1- State Rate) x Federal Rate)]	<u>41.1750%</u>					

26 Source for company capital structure per testimony of Ryan Martin.



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

Line No.	Description	Interest Synchronization Part 285 (Ex. 17.2, Sch 3)	Uncollectible Expense (Ameren Ex. 17.4 Schedule 1)	Advertising Sponsorships Adj (Ameren Ex. 17.4 Schedule 2)	Office Expense (Ameren Ex. 17.4 Schedule 3)	Industry Assn Dues (Ameren Ex. 17.4 Schedule 4)	Lobbying Expense (Ameren Ex. 17.4 Schedule 5)	Outside Services CC Staff Exhibit 2.0 Sch. 2.04	Subtotal Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-
3	Total Operating Revenue	-	-	-	-	-	-	-	-
4	Uncollectible Expense	-	118	-	-	-	-	-	118
5	Cost of Gas	-	-	-	-	-	-	-	-
6	Production Expenses	-	-	-	-	-	-	-	-
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-	-
9	Distribution Expenses	-	-	-	-	-	-	-	-
10	Cust. Accounts, Service & Sales	-	-	-	-	-	-	-	-
11	Administrative and General Expenses	-	-	(6)	(0)	(2)	(3)	(1)	(12)
12	Depreciaton and Amortization	-	-	-	-	-	-	-	-
13	Taxes Other Than Income	-	-	-	-	-	-	-	-
14		-	-	-	-	-	-	-	-
15	Total Operating Expense								
16	Before Income Taxes	-	118	(6)	(0)	(2)	(3)	(1)	106
17	State Income Tax	-	(11)	1	0	0	0	0	(10)
18	Federal Income Tax	1	(37)	2	0	1	1	0	(32)
19		-	-	-	-	-	-	-	-
20	Total Operating Expenses	1	69	(4)	(0)	(1)	(2)	(1)	63
21	NET OPERATING INCOME	\$ (1)	\$ (69)	\$ 4	\$ 0	\$ 1	\$ 2	\$ 1	\$ (63)

## Ameren Illinois Gas Rate Zone II - (CILCO)

### Rate Base

For the Test Year Ending December 31, 2014

(In Thousands)

Line No.	Description	Company Rate Base Supplemental Direct (Ameren Ex. 15.2)	Company Adjustments (Sch 2, page 2)	Company Rebuttal Rate Base (Col. b+c)
	(a)	(b)	(c)	(d)
1	Gross Plant in Service	\$ 667,133	\$ -	\$ 667,133
2	Less Accum. Deprec. and Amort.	(388,403)	-	(388,403)
3		-	-	-
4	Net Plant	<u>278,730</u>	<u>-</u>	<u>278,730</u>
5	Additions to Rate Base			
6	Cash Working Capital Allowance	4,552	2	4,554
7	Materials & Supplies Inventory	25,262	-	25,262
8		-	-	-
9		-	-	-
10		-	-	-
11		-	-	-
12		-	-	-
13		-	-	-
14	Deductions From Rate Base			
15	Accum. Deferred Income Taxes	(54,717)	(990)	(55,708)
16	Customer Advances for Construction	(3,021)	-	(3,021)
17	Customer Deposits	(3,365)	-	(3,365)
18	Budget Payment Plan	-	(111)	(111)
19		-	-	-
20		<u>-</u>	<u>-</u>	<u>-</u>
21	Rate Base	<u>\$ 247,441</u>	<u>\$ (1,099)</u>	<u>\$ 246,342</u>

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

Line No.	Description	Cash Working Capital Part 285 (Ex. 17.2, Sch 2)	Bonus Depreciation Adjustment (AG/CUB Ex. 2.1 Sch. DJE-1)	Budget Payment Plan (ICC Staff Exhibit 3.0 Sch. 3.02)	(Source)	(Source)	(Source)	Total Rate Base Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gross Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Less Accum. Deprec. and Amort.	-	-	-	-	-	-	-
3		-	-	-	-	-	-	-
4	Additions to Rate Base	-	-	-	-	-	-	-
5	Additions to Rate Base							
6	Cash Working Capital Allowance	2	-	-	-	-	-	2
7	Materials & Supplies Inventory	-	-	-	-	-	-	-
8		-	-	-	-	-	-	-
9		-	-	-	-	-	-	-
10		-	-	-	-	-	-	-
11		-	-	-	-	-	-	-
12		-	-	-	-	-	-	-
13		-	-	-	-	-	-	-
14	Deductions From Rate Base							
15	Accum. Deferred Income Taxes	-	(990)	-	-	-	-	(990)
16	Customer Advances for Construction	-	-	-	-	-	-	-
17	Customer Deposits	-	-	-	-	-	-	-
18	Budget Payment Plan	-	-	(111)	-	-	-	(111)
19		-	-	-	-	-	-	-
20		-	-	-	-	-	-	-
21	Rate Base	\$ 2	\$ (990)	\$ (111)	\$ -	\$ -	\$ -	\$ (1,099)

**Ameren Illinois Gas Rate Zone II - (CILCO)**  
**Cash Working Capital Requirement Employing the Gross Lag Methodology**  
For the Test Year Ending December 31, 2014  
(\$000s)

Line No.	Description (A)	Company Direct Proposed (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col E/365)	Cash Working Capital Requirement (E) Col. D x Col. B
<b>REVENUES</b>					
1	Revenues at Present Rates	\$ 94,810	49.74	13.63%	\$ 12,920
2	Plus PGA Revenues	100,821	49.74	13.63%	13,739
3	Plus ICC Gross Revenue 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	7,540	49.74	13.63%	1,027
8	(Less) Uncollectibles	(1,023)	49.74	13.63%	(139)
9	(Less) Depreciation and Amortization	(11,452)	49.74	13.63%	(1,561)
10	(Less) Return on Equity and Debt	(20,774)	49.74	13.63%	(2,831)
11	<b>TOTAL - REVENUES</b>	<u>\$ 179,777</u>			<u>\$ 23,156</u>
<b>EXPENSES</b>					
12	Employee Benefits	\$ 5,919	(15.97)	-4.38%	(259)
13	Payroll	17,653	(11.39)	-3.12%	(551)
14	PGA Expense	100,821	(39.23)	-10.75%	(10,836)
15	Other Operations and Maintenance (less uncollec	24,164	(48.87)	-13.39%	(3,235)
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 Payroll Expense Tax	1	(83.51)	-22.88%	(0)
20	ICC Gross Revenue Tax	174	65.50	17.95%	31
21	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)
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	7,390	(91.25)	-25.00%	(1,847)
28	Bank Facility Fees	152	156.59	42.90%	65
29	Federal Income Tax	7,202	(37.88)	-10.38%	(747)
30	State Income Tax	2,160	(37.88)	-10.38%	(224)
31	<b>TOTAL EXPENSES</b>	<u>\$ 179,777</u>			<u>\$ (18,602)</u>
32	<b>CASH WORKING CAPITAL REQUIREMENT - REBUTTAL</b>				<u>\$ 4,554</u>
33	<b>CASH WORKING CAPITAL REQUIREMENT - SUPPLEMENTAL DIRECT</b>				<u>\$ 4,552</u>
34	<b>DIFFERENCE - ADJUSTMENT TO CASH WORKING CAPITAL</b>				<u>\$ 2</u>

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

Line No.	Description (a)	Amount (b)
1	Rate Base	\$ 246,342 <sup>(1)</sup>
2	Hillsboro Storage Field Used & Useful Allowance	<u>489</u> <sup>(2)</sup>
3	Rate Base with Hillsboro	\$ 246,831
4	Weighted Cost of Debt	3.06% <sup>(3)</sup>
5	Synchronized Interest Per Company Rebuttal (Line 3 x Line 4)	\$ 7,542
6	Company Supplemental Direct Interest Expense (Line 5 + Line 2 x Line 4)	7,544
7	Increase (Decrease) in Interest Expense (Line 5 - Line 8)	<u>(2)</u>
8	Increase (Decrease) in State Income Tax Expense	
9	at 9.500%	<u>-</u>
10	Increase (Decrease) in Federal Income Tax Expense	
11	at 35.000%	<u>\$ 1</u>

(1) Source: Company Exhibit 17.2, Schedule 2, Page 1, col D, ln 21.

(2) Source: Ameren Part 285 Gas Schedule B-2.1 RZ-II, col B, ln 1.

(3) Source: Company Exhibit 17.2, Schedule 5, col E, ln 12, 13 & 14.

Ameren Illinois Gas Rate Zone II - (CILCO)  
Gross Revenue Conversion Factor  
For the Test Year Ending December 31, 2014

Line No.	Description	Rate (Part 285 A-2.1)	Per Company With Bad Debts	Per Company Without Bad Debts
	(a)	(b)	(c)	(d)
1	Revenues		1.00000	
2	Uncollectibles (1)	1.0796%	<u>0.01080</u>	
3	State Taxable Income		0.98920	1.00000
4	State Income Tax	9.50%	<u>0.09397</u>	<u>0.09500</u>
5	Federal Taxable Income		0.89523	0.90500
6	Federal Income Tax	35.00%	<u>0.31333</u>	<u>0.31675</u>
7	Operating Income		<u>0.58190</u>	<u>0.58825</u>
8	Gross Revenue Conversion Factor Per Company		<u>1.71851</u>	<u>1.69996</u>

Sources:

(1) Ameren Exhibit 17.4, Schedule 1.

Ameren Illinois Gas Rate Zone II - (CILCO)  
Overall Cost of Capital  
For the Test Year Ending December 31, 2014  
(In Thousands)

Line No.	Description	Amount	Percent of Total	Percent of Cost	Weighted Component	Effective Tax Rates	After-Tax Cost of Capital
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>PER COMPANY SUPPLEMENTAL DIRECT</u>						
2	Long Term Debt	\$ 1,960,206	46.501%	6.406%	2.979%	41.1750%	1.7524%
3	Short Term Debt	10,030	0.238%	1.875%	0.004%	41.1750%	0.0024%
4	Bank Facility Costs		0.000%	0.000%	0.060%	41.1750%	0.0351%
5			0.000%	0.000%	0.000%		0.0000%
6	Preferred Stock	60,719	1.440%	4.979%	0.072%		0.0720%
7	Common Stock	<u>2,184,499</u>	<u>51.821%</u>	10.400%	<u>5.389%</u>		<u>5.3890%</u>
8	Total	<u>\$ 4,215,454</u>	<u>100.000%</u>		<u>8.504%</u>		<u>7.2509%</u>
9							
10							
11	<u>PER COMPANY REBUTTAL</u>						
12	Long Term Debt	\$ 1,896,114	46.499%	6.428%	2.989%	41.1750%	1.7583%
13	Short Term Debt	10,030	0.246%	1.875%	0.005%	41.1750%	0.0029%
14	Bank Facility Costs		0.000%	0.062%	0.062%	41.1750%	0.0363%
15			0.000%	0.000%	0.000%		0.0000%
16	Preferred Stock	58,697	1.439%	4.979%	0.072%		0.0720%
17	Common Stock	<u>2,112,959</u>	<u>51.816%</u>	10.400%	<u>5.389%</u>		<u>5.3890%</u>
18	Total	<u>\$ 4,077,800</u>	<u>100.000%</u>		<u>8.517%</u>		<u>7.2585%</u>
19							
20							
21	<u>EFFECTIVE TAX RATE</u>						
22	State Income Tax Rate	9.5000%					
23	Federal Income Tax Rate	35.0000%					
24							
25	[State Rate + ((1- State Rate) x Federal Rate)]	<u>41.1750%</u>					

26 Source for company capital structure per testimony of Ryan Martin.



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

Line No.	Description	Interest Synchronization Part 285 (Ex. 17.3, Sch 3)	Uncollectible Expense (Ameren Ex. 17.4 Schedule 1)	Advertising Sponsorships Adj (Ameren Ex. 17.4 Schedule 2)	Office Expense (Ameren Ex. 17.4 Schedule 3)	Industry Assn Dues (Ameren Ex. 17.4 Schedule 4)	Lobbying Expense (Ameren Ex. 17.4 Schedule 5)	Outside Services ICC Staff Exhibit 2.0 Sch. 2.04	Subtotal Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-
3	Total Operating Revenue	-	-	-	-	-	-	-	-
4	Uncollectible Expense	-	(929)	-	-	-	-	-	(929)
5	Cost of Gas	-	-	-	-	-	-	-	-
6	Production Expenses	-	-	-	-	-	-	-	-
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-	-
9	Distribution Expenses	-	-	-	-	-	-	-	-
10	Cust. Accounts, Service & Sales	-	-	-	-	-	-	-	-
11	Administrative and General Expenses	-	-	(12)	(1)	(3)	(6)	(2)	(24)
12	Depreciaton and Amortization	-	-	-	-	-	-	-	-
13	Taxes Other Than Income	-	-	-	-	-	-	-	-
14		-	-	-	-	-	-	-	-
15	Total Operating Expense								
16	Before Income Taxes	-	(929)	(12)	(1)	(3)	(6)	(2)	(953)
17	State Income Tax	(1)	88	1	0	0	1	0	90
18	Federal Income Tax	(4)	294	4	0	1	2	1	298
19		-	-	-	-	-	-	-	-
20	Total Operating Expenses	(5)	(547)	(7)	(0)	(2)	(3)	(1)	(565)
21	NET OPERATING INCOME	\$ 5	\$ 547	\$ 7	\$ 0	\$ 2	\$ 3	\$ 1	\$ 565

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

Line No.	Description	Company Rate Base Supplemental Direct (Ameren Ex. 15.3)	Company Adjustments (Sch 2, page 2)	Company Rebuttal Rate Base (Col. b+c)
	(a)	(b)	(c)	(d)
1	Gross Plant in Service	\$ 1,181,113	\$ -	\$ 1,181,113
2	Less Accum. Deprec. and Amort.	(552,956)	-	(552,956)
3		-	-	-
4	Net Plant	<u>628,157</u>	-	<u>628,157</u>
5	Additions to Rate Base			
6	Cash Working Capital Allowance	9,915	3	9,918
7	Materials & Supplies Inventory	41,085	-	41,085
8		-	-	-
9		-	-	-
10		-	-	-
11		-	-	-
12		-	-	-
13		-	-	-
14	Deductions From Rate Base			
15	Accum. Deferred Income Taxes	(100,922)	(1,826)	(102,748)
16	Customer Advances for Construction	(5,572)	-	(5,572)
17	Customer Deposits	(4,750)	-	(4,750)
18	Budget Payment Plan	-	(145)	(145)
19		-	-	-
20		<u>-</u>	<u>-</u>	<u>-</u>
21	Rate Base	<u>\$ 567,913</u>	<u>\$ (1,969)</u>	<u>\$ 565,944</u>

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

Line No.	Description	Cash Working Capital Part 285 (Ex. 17.3, Sch 2)	Bonus Depreciation Adjustment (AG/CUB Ex. 2.1 Sch. DJE-1)	Budget Payment Plan ICC Staff Exhibit 3.0 Sch. 3.02	(Source)	(Source)	(Source)	Total Rate Base Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gross Plant in Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Less Accum. Deprec. and Amort.	-	-	-	-	-	-	-
3		-	-	-	-	-	-	-
4	Additions to Rate Base	-	-	-	-	-	-	-
5	Additions to Rate Base							
6	Cash Working Capital Allowance	3	-	-	-	-	-	3
7	Materials & Supplies Inventory	-	-	-	-	-	-	-
8		-	-	-	-	-	-	-
9		-	-	-	-	-	-	-
10		-	-	-	-	-	-	-
11		-	-	-	-	-	-	-
12		-	-	-	-	-	-	-
13		-	-	-	-	-	-	-
14	Deductions From Rate Base							
15	Accum. Deferred Income Taxes	-	(1,826)	-	-	-	-	(1,826)
16	Customer Advances for Construction	-	-	-	-	-	-	-
17	Customer Deposits	-	-	-	-	-	-	-
18	Budget Payment Plan	-	-	(145)	-	-	-	(145)
19		-	-	-	-	-	-	-
20		-	-	-	-	-	-	-
21	Rate Base	\$ 3	\$ (1,826)	\$ (145)	\$ -	\$ -	\$ -	\$ (1,969)

Ameren Illinois Gas Rate Zone III - (IP)  
**Cash Working Capital Requirement Employing the Gross Lag Methodology**  
For the Test Year Ending December 31, 2014  
(\$000s)

Line No.	Description (A)	Company Direct Proposed (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col E/365)	Cash Working Capital Requirement (E) Col. D x Col. B
<b>REVENUES</b>					
1	Revenues at Present Rates	\$ 192,429	49.74	13.63%	\$ 26,223
2	Plus PGA Revenues	227,004	49.74	13.63%	30,935
3	Plus ICC Gross Revenue 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 Costs	17,320	49.74	13.63%	2,360
8	(Less) Uncollectibles	(1,808)	49.74	13.63%	(246)
9	(Less) Depreciation and Amortization	(19,744)	49.74	13.63%	(2,691)
10	(Less) Return on Equity and Debt	(48,100)	49.74	13.63%	(6,555)
11	<b>TOTAL - REVENUES</b>	<u>\$ 389,581</u>			<u>\$ 50,026</u>
<b>EXPENSES</b>					
12	Employee Benefits	\$ 11,657	(15.97)	-4.38%	(510)
13	Payroll	37,704	(11.39)	-3.12%	(1,177)
14	PGA Expense	227,004	(39.23)	-10.75%	(24,399)
15	Other Operations and Maintenance (less uncollectibles)	44,029	(48.87)	-13.39%	(5,895)
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 Payroll Expense Tax	1	(83.51)	-22.88%	(0)
20	ICC Gross Revenue Tax	397	65.50	17.95%	71
21	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)
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	16,971	(91.25)	-25.00%	(4,243)
28	Bank Facility Costs	349	156.59	42.90%	150
29	Federal Income Tax	16,480	(37.88)	-10.38%	(1,710)
30	State Income Tax	4,943	(37.88)	-10.38%	(513)
31	<b>TOTAL EXPENSES</b>	<u>\$ 389,581</u>			<u>(40,109)</u>
32	<b>CASH WORKING CAPITAL REQUIREMENT - REBUTTAL</b>				<u>\$ 9,918</u>
33	<b>CASH WORKING CAPITAL REQUIREMENT - SUPPLEMENTAL DIRECT</b>				<u>\$ 9,915</u>
34	<b>DIFFERENCE - ADJUSTMENT TO CASH WORKING CAPITAL</b>				<u>\$ 3</u>

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

Line No.	Description (a)	Amount (b)
1	Rate Base	\$ 565,944 <sup>(1)</sup>
2	Hillsboro Storage Field Used & Useful Allowance	<u>870</u> <sup>(2)</sup>
3	Rate Base	\$ 566,814
4	Weighted Cost of Debt	3.06% <sup>(3)</sup>
5	Synchronized Interest Per Company Rebuttal (Line 3 x Line 4)	\$ 17,320
6	Company Supplemental Direct Interest Expense (Line 5 + Line 2 x Line 4)	17,306
7	Increase (Decrease) in Interest Expense	<u>14</u>
8	Increase (Decrease) in State Income Tax Expense	
9	at 9.500%	<u>(1)</u>
10	Increase (Decrease) in Federal Income Tax Expense	
11	at 35.000%	<u>\$ (4)</u>

(1) Source: Company Exhibit 17.3, Schedule 2, Page 1, col D, ln 21.

(2) Source: Ameren Part 285 Gas Schedule B-2.1 RZ-III, col B, ln 1.

(3) Source: Company Exhibit 17.3, Schedule 5, col E, ln 12, 13 & 14.

Ameren Illinois Gas Rate Zone III - (IP)  
 Gross Revenue Conversion Factor  
 For the Test Year Ending December 31, 2014

Line No.	Description	Rate (Part 285 A-2.1 RZ-III)	Per Company With Bad Debts	Per Company Without Bad Debts
	(a)	(b)	(c)	(d)
1	Revenues		1.00000	
2	Uncollectibles (1)	0.9400%	<u>0.00940</u>	
3	State Taxable Income		0.99060	1.00000
4	State Income Tax	9.50%	<u>0.09411</u>	<u>0.09500</u>
5	Federal Taxable Income		0.89649	0.90500
6	Federal Income Tax	35.00%	<u>0.31377</u>	<u>0.31675</u>
7	Operating Income		<u>0.58272</u>	<u>0.58825</u>
8	Gross Revenue Conversion Factor Per Company		<u>1.71609</u>	<u>1.69996</u>

Sources:

(1) Ameren Exhibit 17.4, Schedule 1.

Ameren Illinois Gas Rate Zone III - (IP)  
Overall Cost of Capital  
For the Test Year Ending December 31, 2014  
(In Thousands)

Line No.	Description	Amount	Percent of Total	Percent of Cost	Weighted Component	Effective Tax Rates	After-Tax Cost of Capital
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>PER COMPANY SUPPLEMENTAL DIRECT</u>						
2	Long Term Debt	\$ 1,960,206	46.501%	6.406%	2.979%	41.1750%	1.7524%
3	Short Term Debt	10,030	0.238%	1.875%	0.004%	41.1750%	0.0024%
4	Bank Facility Costs		0.000%	0.000%	0.060%	41.1750%	0.0351%
5			0.000%	0.000%	0.000%		0.0000%
6	Preferred Stock	60,719	1.440%	4.979%	0.072%		0.0720%
7	Common Stock	<u>2,184,499</u>	<u>51.821%</u>	10.400%	<u>5.389%</u>		<u>5.3890%</u>
8	Total	<u>\$ 4,215,454</u>	<u>100.000%</u>		<u>8.504%</u>		<u>7.2509%</u>
9							
10							
11	<u>PER COMPANY REBUTTAL</u>						
12	Long Term Debt	\$ 1,896,114	46.499%	6.428%	2.989%	41.1750%	1.7583%
13	Short Term Debt	10,030	0.246%	1.875%	0.005%	41.1750%	0.0029%
14	Bank Facility Costs		0.000%	0.062%	0.062%	41.1750%	0.0363%
15			0.000%	0.000%	0.000%		0.0000%
16	Preferred Stock	58,697	1.439%	4.979%	0.072%		0.0720%
17	Common Stock	<u>2,112,959</u>	<u>51.816%</u>	10.400%	<u>5.389%</u>		<u>5.3890%</u>
18	Total	<u>\$ 4,077,800</u>	<u>100.000%</u>		<u>8.517%</u>		<u>7.2585%</u>
19							
20							
21	<u>EFFECTIVE TAX RATE</u>						
22	State Income Tax Rate	9.5000%					
23	Federal Income Tax Rate	35.0000%					
24							
25	[State Rate + ((1- State Rate) x Federal Rate)]	<u>41.1750%</u>					

26 Source for company capital structure per testimony of Ryan Martin.

Ameren Illinois Company  
Adjustment To Uncollectible Expense  
For the Test Year Ending December 31, 2014  
(In Thousands)

Line No.	Description	Total AIC Gas Amount	RZ - I (CIPS) Amount	RZ - II (CILCO) Amount	RZ - III (IP) Amount	Source
(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Operating Statement Adjustment:</b>						
(In 000's)						
1	Adjusted Uncollectibles Expense per Supplemental Present Rates	\$ 3,154	\$ 707	\$ 826	\$ 1,620	Line 6 below
2	Adjusted Uncollectibles Expense per Company	4,114	856	709	2,549	AIC Exhibit 17.1-17.3, Schedule 1, Line 4, column b
3	Staff Adjusted Uncollectibles	<u>(960)</u>	<u>(149)</u>	<u>118</u>	<u>(929)</u>	
<b>Calculation of uncollectibles expense for 2014</b>						
4	Base Rate Revenues at Ameren Supplemental Direct Present Rates	324,158	75,245	76,552	172,361	Ameren Exhibit, 17.1-17.3, Line 3, column b)
5	Uncollectibles based on 3 year average of net writeoffs		0.9398%	1.0796%	0.9400%	ICC Staff Ex. 2.0 Schedule 2.02 RZ I-III
6	Uncollectibles expense for 2014 per Staff net writeoff calculation		707	826	1,620	Line 4 multiplied by line 5

Ameren Illinois Company  
Adjustment To Advertising Expense related to Sponsorships  
For the Test Year Ending December 31, 2014  
(In Thousands)

Line No.	Description	Total AIC Gas Amount	RZ - I (CIPS) Amount	RZ - II (CILCO) Amount	RZ - III (IP) Amount	Source
(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Operating Statement Adjustment:</b>		(In 000's)				
1	Advertising Expense Adjustment related to Sponsorships	\$ (24)	\$ (6)	\$ (6)	(12)	ICC Staff Exhibit 4.0, Schedule 4.02, Line 8;
		Source: WPC-4a RZ Allocation % Based on Other O &M				
2	AmerenCIPS - RZ-I	23.6657%	28,003			
3	AmerenCILCO - RZ-II	25.7054%	30,417			
4	AmerenIP - RZ-III	50.6289%	59,908			
		100.0000%	118,328			

Ameren Illinois Company  
Adjustment To Office Supplies Expense (CP)  
For the Test Year Ending December 31, 2014  
(In Thousands)

Line No.	Description	Total AIC Gas Amount	RZ - I (CIPS) Amount	RZ - II (CILCO) Amount	RZ - III (IP) Amount	Source
(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Operating Statement Adjustment:</b>						
		(In 000's)				
1	Office Supplies Expense Adjustment	\$ (2)	\$ (0)	\$ (0)	(1)	ICC Staff Exhibit 4.0, Schedule 4.03, Line 13;
		Source: WPC-4a RZ				
		Allocation %				
		Based on Other				
		O & M				
2	AmerenCIPS - RZ-I	23.6657%	28,003			
3	AmerenCILCO - RZ-II	25.7054%	30,417			
4	AmerenIP - RZ-III	50.6289%	59,908			
		100.0000%	118,328			

Ameren Illinois Company  
Adjustment To Industry Dues Expense  
For the Test Year Ending December 31, 2014  
(In Thousands)

Line No.	Description	Total AIC Gas Amount	RZ - I (CIPS) Amount	RZ - II (CILCO) Amount	RZ - III (IP) Amount	Source
(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Operating Statement Adjustment:</b>						
		(In 000's)				
1	Adjustment To Industry Dues Expense	\$ (6)	\$ (1)	\$ (2)	\$ (3)	Line 4
2	2014 Industry Dues	121				ICC Staff Exhibit 4.0, Schedule 4.04, Line 4
3	Estimated Percentage Accepted by Ameren Illinois to determined unrecoverable amount	5.18%				Line 7 divided Line 8
4	2014 Industry Dues Unrecoverable	(6)				Line 2 multiplied by Line 3
5	Total amount deemed Unrecoverable by Staff	21				ICC Staff Exhibit 4.0, Schedule 4.04, Line 12
6	St. Louis Area Business Health Coalition - recoverable per Ameren Illinois	(2)				ICC Staff Exhibit 4.0, Schedule 4.04, Line 11
7	Total amount agreed to as Unrecoverable by Ameren Illinois	19				Line 5 + Line 6
8	2012 Industry Dues > \$5,000 individually, Total of Amounts Allocated to Gas	372				ICC Staff Exhibit 4.0, Schedule 4.04, Line 13
Source: WPC-4a RZ						
Allocation %						
Based on Other						
O & M						
9	AmerenCIPS - RZ-I	23.6657%	28,003			
10	AmerenCILCO - RZ-II	25.7054%	30,417			
11	AmerenIP - RZ-III	50.6289%	59,908			
		100.0000%	118,328			

Ameren Illinois Company  
Adjustment To Remove Lobbying Expense  
For the Test Year Ending December 31, 2014  
(In Thousands)

Line No.	Description	Total AIC Gas Amount	RZ - I (CIPS) Amount	RZ - II (CILCO) Amount	RZ - III (IP) Amount	Source
(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Operating Statement Adjustment:</b>		(In 000's)				
1	Adjustment To Remove Lobbying Expense	\$ (11)	\$ (3)	\$ (3)	\$ (6)	ICC Staff Exhibit 4.0, Schedule 4.05, Line 3
2	Adjustment To Office Supplies Expense	(0)	(0)	(0)	(0)	ICC Staff Exhibit 4.0, Schedule 4.03, Line 17
3	Total	<u>(11)</u>	<u>(3)</u>	<u>(3)</u>	<u>(6)</u>	

Source: WPC-4a RZ  
Allocation %  
Based on Other  
O &M

4	AmerenCIPS - RZ-I	23.6657%	28,003
5	AmerenCILCO - RZ-II	25.7054%	30,417
6	AmerenIP - RZ-III	50.6289%	59,908
		<u>100.0000%</u>	<u>118,328</u>

Ameren Illinois Company - Rate Zone I-III  
Adjustment to Non-union Wages  
For the Year Ending December 31, 2014  
(In Thousands)

Line	Description (a)	Operating Statement		Source (e)
		Adjustment (b)	Rate Base Adjustment (c)	
<u>Response to AIC DR 9.05 Attachment A</u>				
1	Payroll	\$ (1,063)	\$ (440)	Response to AIC DR 9.05 Attachment A, Line 3 & Line 6, column d)
2	Payroll Taxes	(115)	-	Response to AIC DR 9.05 Attachment A, Line 7, column d)
3	Depreciation Expense	(7)	-	Response to AIC DR 9.05 Attachment A, Line 8, column d)
4	Accumulated Depreciation	-	7	Response to AIC DR 9.05 Attachment A, Line 9, column d)
5	Accumulated Deferred Income Tax (1)	-	15	Response to AIC DR 9.05 Attachment A, Line 10, column d) multiply by -1
6	Total	<u>\$ (1,185)</u>	<u>\$ (418)</u>	
<u>Adjustment to Non-union Wages with 2013 Baseline of 2.28%:</u>				
7	Payroll	\$ (527)	\$ (218)	Schedule 2 Page 1 RZ I-III, Line 3 & Line 6, column d)
8	Payroll Taxes	(56)	-	Schedule 2 Page 1 RZ I-III, Line 7, column d)
9	Depreciation Expense	(3)	-	Schedule 2 Page 1 RZ I-III, Line 8, column d)
10	Accumulated Depreciation	-	3	Schedule 2 Page 1 RZ I-III, Line 9, column d)
11	Accumulated Deferred Income Tax (1)	-	7	Schedule 2 Page 1 RZ I-III, Line 10, column d) multiply by -1
12	Total	<u>\$ (587)</u>	<u>\$ (207)</u>	
<u>Adjustment to Non-union Wages with 2013 Baseline of 3.58%:</u>				
13	Payroll	\$ (534)	\$ (220)	Schedule 3 Page 1 RZ I-III, Line 3 & Line 6, column d)
14	Payroll Taxes	(58)	-	Schedule 3 Page 1 RZ I-III, Line 7, column d)
15	Depreciation Expense	(3)	-	Schedule 3 Page 1 RZ I-III, Line 8, column d)
16	Accumulated Depreciation	-	3	Schedule 3 Page 1 RZ I-III, Line 9, column d)
17	Accumulated Deferred Income Tax (1)	-	7	Schedule 3 Page 1 RZ I-III, Line 10, column d) multiply by -1
18	Total	<u>\$ (595)</u>	<u>\$ (210)</u>	

(1) ICC Staff Exhibit 1.0 Schedule 1.04 RZ I-III incorrectly shows the change in accumulated deferred income tax as a reduction rather than an increase in rate base.

Ameren Illinois Company - Rate Zone I  
Adjustment to Non-union Wages with 2013 Baseline of 2.28%  
For the Year Ending December 31, 2014  
(In Thousands)

<u>Line</u>	<u>Description</u> (a)	<u>Historical 2012</u> <u>Non-union Wages</u> (b)  (Company response to DGK-13.02)	<u>Calculated 2013</u> <u>Non-union Wages</u> <u>per Staff</u> (c)  (Column (b) * 1.0228)	<u>Calculated 2014</u> <u>Test Year Non-union</u> <u>Wages per Staff</u> (d)  (Column (c) * 1.0228)	<u>Source</u> (e)
<u>Operating Statement Adjustment:</u>					
1	Total Natural Gas Payroll Charged to Expense per Staff	\$ 8,348	\$ 8,538	\$ 8,733	see headings
2	Total Natural Gas Payroll Charged to Expense per Company			8,880	(Line 1, column d)/1.0228 * 1.04 [1]
3	Adjustment to Total Natural Gas Payroll Charged to Expense			<u>\$ (147)</u>	Line 1 - Line 2
<u>Rate Base Adjustment:</u>					
4	Total Natural Gas Payroll Charged to Construction and Other per Staff	\$ 2,323	\$ 2,376	\$ 2,430	see headings
5	Total Natural Gas Payroll Charged to Expense per Company			2,471	(Line 4, column d)/1.0228 * 1.04 [1]
6	Adjustment to Total Natural Gas Payroll Charged to Construction and Other			<u>\$ (41)</u>	Line 4 - Line 5
<u>Derivative Operating Statement Adjustments:</u>					
7	Payroll Taxes			\$ (14)	(Lines 3 + 6) x 7.65%
8	Adjustment to Depreciation Expense			\$ (1)	page 2, Column (c)
<u>Derivative Rate Base Adjustments:</u>					
9	Adjustment to Accumulated Depreciation			\$ 1	- Line 8
10	Adjustment to Accumulated Deferred Income Tax			\$ (1)	page 2, Column (k)

[1] Calculation complies with Order from ICC Docket 12-0511/0512 (consolidated) on Appendix B, Page 19, column (d)

Ameren Illinois Company - Rate Zone I  
 Adjustment to Non-union Wages with 2013 Baseline of 2.28%  
 For the Year Ending December 31, 2014  
 (In Thousands)

<u>Line</u>	<u>2014 Non-Union Capitalized Wages Adjustment</u> (a)	<u>Composite Depreciation Rate</u> (b)	<u>Adjustment to Depreciation Expense</u> (c)	<u>Tax Depreciation Rate</u> (d)	<u>Tax Depreciation</u> (e)	<u>Tax Difference</u> (f)	<u>State Income Tax Rate</u> (g)	<u>State ADIT</u> (h)	<u>Federal Income Tax Rate</u> (i)	<u>Federal ADIT</u> (j)	<u>Adjustment to Federal &amp; State ADIT</u> (k)
	Page 1, Colm (d), Line 6	Co. Response to DGK-13.04	(a) * (b)	Co. Response to DGK-13.04	(a) * (d)	(c) - (e)	Co. Response to DGK-13.04	(f) * (g)	Co. Response to DGK-13.04	((f) - (h)) / (j)	(h) + (j)
1	\$ (41)	1.48%	\$ (1)	9.500%	\$ (4)	\$ (3)	9.500%	\$ (0)	35.00%	\$ (1)	\$ (1)

Ameren Illinois Company - Rate Zone II  
Adjustment to Non-union Wages with 2013 Baseline of 2.28%  
For the Year Ending December 31, 2014  
(In Thousands)

<u>Line</u>	<u>Description</u> (a)	<u>Historical 2012</u> <u>Non-union Wages</u> (b)  (Company response to DGK-13.02)	<u>Calculated 2013</u> <u>Non-union Wages</u> <u>per Staff</u> (c)  (Column (b) * 1.0228)	<u>Calculated 2014</u> <u>Test Year Non-union</u> <u>Wages per Staff</u> (d)  (Column (c) * 1.0228)	<u>Source</u> (e)
<u>Operating Statement Adjustment:</u>					
1	Total Natural Gas Payroll Charged to Expense per Staff	\$ 7,416	\$ 7,585	\$ 7,758	see headings
2	Total Natural Gas Payroll Charged to Expense per Company			7,888	(Line 1, column d)/1.0228 * 1.04 [1]
3	Adjustment to Total Natural Gas Payroll Charged to Expense			<u>\$ (130)</u>	Line 1 - Line 2
<u>Rate Base Adjustment:</u>					
4	Total Natural Gas Payroll Charged to Construction and Other per Staff	\$ 3,219	\$ 3,292	\$ 3,367	see headings
5	Total Natural Gas Payroll Charged to Expense per Company			3,424	(Line 4, column d)/1.0228 * 1.04 [1]
6	Adjustment to Total Natural Gas Payroll Charged to Construction and Other			<u>\$ (57)</u>	Line 4 - Line 5
<u>Derivative Operating Statement Adjustments:</u>					
7	Payroll Taxes			\$ (14)	(Lines 3 + 6) x 7.65%
8	Adjustment to Depreciation Expense			\$ (1)	page 2, Column (c)
<u>Derivative Rate Base Adjustments:</u>					
9	Adjustment to Accumulated Depreciation			\$ 1	- Line 8
10	Adjustment to Accumulated Deferred Income Tax			\$ (2)	page 2, Column (k)

[1] Calculation complies with Order from ICC Docket 12-0511/0512 (consolidated) on Appendix B, Page 19, column (d)

**Ameren Illinois Company - Rate Zone II**  
**Adjustment to Non-union Wages with 2013 Baseline of 2.28%**  
For the Year Ending December 31, 2014  
(In Thousands)

<u>Line</u>	<u>2014 Non-Union Capitalized Wages Adjustment</u> (a)	<u>Composite Depreciation Rate</u> (b)	<u>Adjustment to Depreciation Expense</u> (c)	<u>Tax Depreciation Rate</u> (d)	<u>Tax Depreciation</u> (e)	<u>Tax Difference</u> (f)	<u>State Income Tax Rate</u> (g)	<u>State ADIT</u> (h)	<u>Federal Income Tax Rate</u> (i)	<u>Federal ADIT</u> (j)	<u>Adjustment to Federal &amp; State ADIT</u> (k)
	Page 1, Colm (d), Line 6	Co. Response to DGK-13.04	(a) * (b)	Co. Response to DGK-13.04	(a) * (d)	(c) - (e)	Co. Response to DGK-13.04	(f) * (g)	Co. Response to DGK-13.04	((f) - (h)) / (i)	(h) + (j)
1	\$ (57)	1.48%	\$ (1)	9.500%	\$ (5)	\$ (5)	9.500%	\$ (0)	35.00%	\$ (1)	\$ (2)

Ameren Illinois Company - Rate Zone III  
Adjustment to Non-union Wages with 2013 Baseline of 2.28%  
For the Year Ending December 31, 2014  
(In Thousands)

<u>Line</u>	<u>Description</u> (a)	<u>Historical 2012</u> <u>Non-union Wages</u> (b)  (Company response to DGK-13.02)	<u>Calculated 2013</u> <u>Non-union Wages</u> <u>per Staff</u> (c)  (Column (b) * 1.0228)	<u>Calculated 2014</u> <u>Test Year Non-union</u> <u>Wages per Staff</u> (d)  (Column (c) * 1.0228)	<u>Source</u> (e)
<u>Operating Statement Adjustment:</u>					
1	Total Natural Gas Payroll Charged to Expense per Staff	\$ 14,214	\$ 14,538	\$ 14,870	see headings
2	Total Natural Gas Payroll Charged to Expense per Company			15,120	(Line 1, column d)/1.0228 * 1.04 [1]
3	Adjustment to Total Natural Gas Payroll Charged to Expense			<u>\$ (250)</u>	Line 1 - Line 2
<u>Rate Base Adjustment:</u>					
4	Total Natural Gas Payroll Charged to Construction and Other per Staff	\$ 6,823	\$ 6,979	\$ 7,138	see headings
5	Total Natural Gas Payroll Charged to Expense per Company			7,258	(Line 4, column d)/1.0228 * 1.04 [1]
6	Adjustment to Total Natural Gas Payroll Charged to Construction and Other			<u>\$ (120)</u>	Line 4 - Line 5
<u>Derivative Operating Statement Adjustments:</u>					
7	Payroll Taxes			\$ (28)	(Lines 3 + 6) x 7.65%
8	Adjustment to Depreciation Expense			\$ (2)	page 2, Column (c)
<u>Derivative Rate Base Adjustments:</u>					
9	Adjustment to Accumulated Depreciation			\$ 2	- Line 8
10	Adjustment to Accumulated Deferred Income Tax			\$ (4)	page 2, Column (k)

[1] Calculation complies with Order from ICC Docket 12-0511/0512 (consolidated) on Appendix B, Page 19, column (d)

**Ameren Illinois Company - Rate Zone III**  
**Adjustment to Non-union Wages with 2013 Baseline of 2.28%**  
For the Year Ending December 31, 2014  
(In Thousands)

<u>Line</u>	<u>2014 Non-Union Capitalized Wages Adjustment</u> (a)	<u>Composite Depreciation Rate</u> (b)	<u>Adjustment to Depreciation Expense</u> (c)	<u>Tax Depreciation Rate</u> (d)	<u>Tax Depreciation</u> (e)	<u>Tax Difference</u> (f)	<u>State Income Tax Rate</u> (g)	<u>State ADIT</u> (h)	<u>Federal Income Tax Rate</u> (i)	<u>Federal ADIT</u> (j)	<u>Adjustment to Federal &amp; State ADIT</u> (k)
	Page 1, Colm (d), Line 6	Co. Response to DGK-13.04	(a) * (b)	Co. Response to DGK-13.04	(a) * (d)	(c) - (e)	Co. Response to DGK-13.04	(f) * (g)	Co. Response to DGK-13.04	((f) - (h)) / (i)	(h) + (j)
1	\$ (120)	1.48%	\$ (2)	9.500%	\$ (11)	\$ (10)	9.500%	\$ (1)	35.00%	\$ (3)	\$ (4)

Ameren Illinois Company - Rate Zone I  
Adjustment to Non-union Wages with 2013 Baseline of 3.58%  
For the Year Ending December 31, 2014  
(In Thousands)

<u>Line</u>	<u>Description</u> (a)	<u>Historical 2012</u> <u>Non-union Wages</u> (b)	<u>Calculated 2013</u> <u>Non-union Wages</u> <u>per Staff</u> (c)	<u>Calculated 2014</u> <u>Test Year Non-union</u> <u>Wages per Staff</u> (d)	<u>Source</u> (e)
		(Company response to DGK- 13.02)	(Column (b) * 1.0358) (Ameren Exhibit 27.1)	(Column (c) * 1.0228)	
<u>Operating Statement Adjustment:</u>					
1	Total Natural Gas Payroll Charged to Expense per Staff Adjusted	\$ 8,348	\$ 8,647	\$ 8,844	see headings
2	Total Natural Gas Payroll Charged to Expense per Company			8,993	(Line 1, column d)/1.0228 * 1.04 [1]
3	Adjustment to Total Natural Gas Payroll Charged to Expense			<u>(149)</u>	Line 1 - Line 2
<u>Rate Base Adjustment:</u>					
4	Total Natural Gas Payroll Charged to Construction and Other per Staff Adjusted	\$ 2,323	\$ 2,406	\$ 2,461	see headings
5	Total Natural Gas Payroll Charged to Expense per Company			2,502	(Line 4, column d)/1.0228 * 1.04 [1]
6	Adjustment to Total Natural Gas Payroll Charged to Construction and Other			<u>(41)</u>	Line 4 - Line 5
<u>Derivative Operating Statement Adjustments:</u>					
7	Payroll Taxes			\$ (15)	(Lines 3 + 6) x 7.65%
8	Adjustment to Depreciation Expense			\$ (1)	page 2, Column (c)
<u>Derivative Rate Base Adjustments:</u>					
9	Adjustment to Accumulated Depreciation			\$ 1	- Line 8
10	Adjustment to Accumulated Deferred Income Tax			\$ (1)	page 2, Column (k)

[1] Calculation complies with Order from ICC Docket 12-0511/0512 (consolidated) on Appendix B, Page 19, column (d)

Ameren Illinois Company - Rate Zone I  
Adjustment to Non-union Wages Baseline of 3.58%  
For the Year Ending December 31, 2014  
(In Thousands)

<u>Line</u>	<u>2014 Non-Union Capitalized Wages Adjustment</u> (a)	<u>Composite Depreciation Rate</u> (b)	<u>Adjustment to Depreciation Expense</u> (c)	<u>Tax Depreciation Rate</u> (d)	<u>Tax Depreciation</u> (e)	<u>Tax Difference</u> (f)	<u>State Income Tax Rate</u> (g)	<u>State ADIT</u> (h)	<u>Federal Income Tax Rate</u> (i)	<u>Federal ADIT</u> (j)	<u>Adjustment to Federal &amp; State ADIT</u> (k)
	Page 1, Colm (d), Line 6	Co. Response to DGK-13.04	(a) * (b)	Co. Response to DGK-13.04	(a) * (d)	(c) - (e)	Co. Response to DGK-13.04	(f) * (g)	Co. Response to DGK-13.04	((f) - (h)) / (i)	(h) + (j)
1	\$ (41)	1.48%	\$ (1)	9.500%	\$ (4)	\$ (3)	9.500%	\$ (0)	35.00%	\$ (1)	\$ (1)

Ameren Illinois Company - Rate Zone II  
Adjustment to Non-union Wages Baseline of 3.58%  
For the Year Ending December 31, 2014  
(In Thousands)

<u>Line</u>	<u>Description</u> (a)	<u>Historical 2012</u> <u>Non-union Wages</u> (b)	<u>Calculated 2013</u> <u>Non-union Wages</u> <u>per Staff</u> (c)	<u>Calculated 2014</u> <u>Test Year Non-union</u> <u>Wages per Staff</u> (d)	<u>Source</u> (e)
		(Company response to DGK- 13.02)	(Column (b) * 1.0358) (Ameren Exhibit 27.1)	(Column (c) * 1.0228)	
<u>Operating Statement Adjustment:</u>					
1	Total Natural Gas Payroll Charged to Expense per Staff Adjusted	\$ 7,416	\$ 7,681	\$ 7,857	see headings
2	Total Natural Gas Payroll Charged to Expense per Company			7,989	(Line 1, column d)/1.0228 * 1.04 [1]
3	Adjustment to Total Natural Gas Payroll Charged to Expense			<u>\$ (132)</u>	Line 1 - Line 2
<u>Rate Base Adjustment:</u>					
4	Total Natural Gas Payroll Charged to Construction and Other per Staff Adjusted	\$ 3,219	\$ 3,334	\$ 3,410	see headings
5	Total Natural Gas Payroll Charged to Expense per Company			3,467	(Line 4, column d)/1.0228 * 1.04 [1]
6	Adjustment to Total Natural Gas Payroll Charged to Construction and Other			<u>\$ (57)</u>	Line 4 - Line 5
<u>Derivative Operating Statement Adjustments:</u>					
7	Payroll Taxes			\$ (14)	(Lines 3 + 6) x 7.65%
8	Adjustment to Depreciation Expense			\$ (1)	page 2, Column (c)
<u>Derivative Rate Base Adjustments:</u>					
9	Adjustment to Accumulated Depreciation			\$ 1	- Line 8
10	Adjustment to Accumulated Deferred Income Tax			\$ (2)	page 2, Column (k)

[1] Calculation complies with Order from ICC Docket 12-0511/0512 (consolidated) on Appendix B, Page 19, column (d)

**Ameren Illinois Company - Rate Zone II**  
**Adjustment to Non-union Wages Baseline of 3.58%**  
 For the Year Ending December 31, 2014  
 (In Thousands)

<u>Line</u>	<u>2014 Non-Union Capitalized Wages Adjustment</u> (a)	<u>Composite Depreciation Rate</u> (b)	<u>Adjustment to Depreciation Expense</u> (c)	<u>Tax Depreciation Rate</u> (d)	<u>Tax Depreciation</u> (e)	<u>Tax Difference</u> (f)	<u>State Income Tax Rate</u> (g)	<u>State ADIT</u> (h)	<u>Federal Income Tax Rate</u> (i)	<u>Federal ADIT</u> (j)	<u>Adjustment to Federal &amp; State ADIT</u> (k)
	Page 1, Colm (d), Line 6	Co. Response to DGK-13.04	(a) * (b)	Co. Response to DGK-13.04	(a) * (d)	(c) - (e)	Co. Response to DGK-13.04	(f) * (g)	Co. Response to DGK-13.04	((f) - (h)) / (j)	(h) + (j)
1	\$ (57)	1.48%	\$ (1)	9.500%	\$ (5)	\$ (5)	9.500%	\$ (0)	35.00%	\$ (1)	\$ (2)

Ameren Illinois Company - Rate Zone III  
Adjustment to Non-union Wages Baseline of 3.58%  
For the Year Ending December 31, 2014  
(In Thousands)

<u>Line</u>	<u>Description</u> (a)	<u>Historical 2012</u> <u>Non-union Wages</u> (b)	<u>Calculated 2013</u> <u>Non-union Wages</u> <u>per Staff</u> (c)	<u>Calculated 2014</u> <u>Test Year Non-union</u> <u>Wages per Staff</u> (d)	<u>Source</u> (e)
		(Company response to DGK- 13.02)	(Column (b) * 1.0358) (Ameren Exhibit 27.1)	(Column (c) * 1.0228)	
<u>Operating Statement Adjustment:</u>					
1	Total Natural Gas Payroll Charged to Expense per Staff Adjusted	\$ 14,214	\$ 14,723	\$ 15,059	see headings
2	Total Natural Gas Payroll Charged to Expense per Company			15,312	(Line 1, column d)/1.0228 * 1.04 [1]
3	Adjustment to Total Natural Gas Payroll Charged to Expense			<u>\$ (253)</u>	Line 1 - Line 2
<u>Rate Base Adjustment:</u>					
4	Total Natural Gas Payroll Charged to Construction and Other per Staff Adjusted	\$ 6,823	\$ 7,067	\$ 7,228	see headings
5	Total Natural Gas Payroll Charged to Expense per Company			7,350	(Line 4, column d)/1.0228 * 1.04 [1]
6	Adjustment to Total Natural Gas Payroll Charged to Construction and Other			<u>\$ (122)</u>	Line 4 - Line 5
<u>Derivative Operating Statement Adjustments:</u>					
7	Payroll Taxes			\$ (29)	(Lines 3 + 6) x 7.65%
8	Adjustment to Depreciation Expense			\$ (2)	page 2, Column (c)
<u>Derivative Rate Base Adjustments:</u>					
9	Adjustment to Accumulated Depreciation			\$ 2	- Line 8
10	Adjustment to Accumulated Deferred Income Tax			\$ (4)	page 2, Column (k)

[1] Calculation complies with Order from ICC Docket 12-0511/0512 (consolidated) on Appendix B, Page 19, column (d)

**Ameren Illinois Company - Rate Zone III**  
**Adjustment to Non-union Wages Baseline of 3.58%**  
For the Year Ending December 31, 2014  
(In Thousands)

<u>Line</u>	<u>2014 Non-Union Capitalized Wages Adjustment</u> (a)	<u>Composite Depreciation Rate</u> (b)	<u>Adjustment to Depreciation Expense</u> (c)	<u>Tax Depreciation Rate</u> (d)	<u>Tax Depreciation</u> (e)	<u>Tax Difference</u> (f)	<u>State Income Tax Rate</u> (g)	<u>State ADIT</u> (h)	<u>Federal Income Tax Rate</u> (i)	<u>Federal ADIT</u> (j)	<u>Adjustment to Federal &amp; State ADIT</u> (k)
	Page 1, Colm (d), Line 6	Co. Response to DGK-13.04	(a) * (b)	Co. Response to DGK-13.04	(a) * (d)	(c) - (e)	Co. Response to DGK-13.04	(f) * (g)	Co. Response to DGK-13.04	((f) - (h)) / (i)	(h) + (j)
1	\$ (122)	1.48%	\$ (2)	9.500%	\$ (12)	\$ (10)	9.500%	\$ (1)	35.00%	\$ (3)	\$ (4)

Ameren Illinois Company  
**Gas Rate Case Expenses**  
Test Year Ending December 31, 2014

Line No.	Outside Consultants or Witnesses (A)	Rate Case Expense Description (B)	Part 285 Schedule WPC-10 (C)	JMO 1.07 S3 Attach 1 (D)	Variance (Cols. D-C) (E)
1	Concentric Energy Advisors	Preparation of Rate Filing Consistent with Part 285 Requirements - MFR	\$ 275,576	\$ 407,113	\$ 131,537
2	Kerber Eck & Braeckel	Forecasted Test Year Audit	53,500	62,275	8,775
3		Sub-Total for Projects completed at time of Rebuttal Filing	\$ 329,076	\$ 469,388	\$ 140,312
4	Concentric Energy Advisors	Ongoing Post Filing Support with Rate Case	\$ 75,900	\$ 121,985	\$ 46,085
5		Sub-Total including Ongoing Post Filing Support	\$ 404,976	\$ 591,373	\$ 186,397

Ameren Illinois  
**Adjustment to Office Supplies Expense Account 921**  
For the Test Year Ending December 31, 2014  
(In Whole Dollars)

Line No.	Description of Resource Type (A)	Resource Type (B)	2012 Actual (C)	2013 Annualized Amount (1) (D)	2013 vs 2012 (1) (E) (Cols. D-C)	2014 Forecast (F)	2014 vs 2012 (G) (Cols. F-C)
1	Software License Agreements	ES	\$ 1,208,469	\$ 1,831,905	\$ 623,436	\$ 1,928,931	\$ 720,462
2	Purchases - Software	BQ	157,011	458,916	301,905	221,101	64,090
3	Contract Services	EC	807,600	1,111,822	304,222	693,930	(113,670)
4	Subtotal - Response to BAP 19.01 c)		<u>\$ 2,173,080</u>	<u>\$ 3,402,643</u>	<u>\$ 1,229,563</u>	<u>\$ 2,843,961</u>	<u>\$ 670,881</u>
5	Rentals - Communication Related	NC	\$ 2,665,580	\$ 2,858,082	\$ 192,502	\$ 2,986,790	\$ 321,210
6	Purchases - Computer Equip	BK	11,474	119,234	107,759	211,100	199,626
7	Purchases - Other	BX	529,852	654,993	125,141	675,983	146,131
8	Professional Services - Other	EX	20,347	176,034	155,687	210,887	190,539
9	Subtotal - Response to BAP 19.01 c)		<u>\$ 3,227,254</u>	<u>\$ 3,808,344</u>	<u>\$ 581,090</u>	<u>\$ 4,084,760</u>	<u>\$ 857,507</u>
10	Explained Variance - BAP 19.01	Total	<u>\$ 5,400,333</u>	<u>\$ 7,210,986</u>	<u>\$ 1,810,653</u>	<u>\$ 6,928,722</u>	<u>\$ 1,528,388</u>
11	Utility Services not included in Forecast (2) (3)		\$ 1,098,026				
12	2013 Estimate Based on Inflation Factor		\$ 1,119,987				
13	2014 Estimate Based on Inflation Factor		\$ 1,142,387				\$ 1,142,387
14	Adjusted Increase to Account 921						<u>\$ 2,670,775</u>
15	(1) Per response to DR BAP 19.01						
16	(2) Portion of 2012 actual entry offset by account 929 credits not included in Test Year Forecast for either Account 921 or Account 929.						
17	(3) Ameren Exhibit 17.7, Schedule 2						

Ameren Illinois  
**Utility Services Expense Account 921 offset by Account 929**  
 (In Whole Dollars)

MAJMIN	Activity	Description	GL Journal	2012 Actual
921002	SCON	COMPANY USE - \$ JAN 12	GL811-01/31/2012-00001	\$ 32,973
921002	SCON	COMPANY USE - \$ JAN 12	GL811-01/31/2012-00002	51,662
921002	SCON	COMPANY USE - \$ JAN 12	GL811-01/31/2012-00003	132,679
921002	SCON	COMPANY USE - \$ FEB 12	GL811-02/29/2012-00001	32,477
921002	SCON	COMPANY USE - \$ FEB 12	GL811-02/29/2012-00002	58,623
921002	SCON	COMPANY USE - \$ FEB 12	GL811-02/29/2012-00003	122,330
921002	SCON	COMPANY USE ADDTL JAN12	GL811-02/29/2012-00011	6,465
921002	SCON	COMPANY USE ADDTL JAN12	GL811-02/29/2012-00022	5,144
921002	SCON	COMPANY USE - \$ MAR 12	GL811-03/31/2012-00001	13,922
921002	SCON	COMPANY USE - \$ MAR 12	GL811-03/31/2012-00002	57,630
921002	SCON	COMPANY USE - \$ MAR 12	GL811-03/31/2012-00003	105,926
921002	SCON	COMPANY USE - \$ APR 12	GL811-04/30/2012-00001	7,927
921002	SCON	COMPANY USE - \$ APR 12	GL811-04/30/2012-00002	42,437
921002	SCON	COMPANY USE - \$ APR 12	GL811-04/30/2012-00003	58,614
921002	SCON	COMPANY USE - \$ MAY 12	GL811-05/31/2012-00000	45,448
921002	SCON	COMPANY USE - \$ JUN 12	GL811-06/30/2012-00000	20,397
921002	SCON	COMPANY USE - \$ JUL 12	GL811-07/31/2012-00000	14,204
921002	SCON	COMPANY USE - \$ AUG 12	GL811-08/31/2012-00000	12,751
921002	SCON	COMPANY USE - \$ SEP 12	GL811-09/30/2012-00000	19,505
921002	SCON	COMPANY USE - \$ OCT 12	GL811-10/31/2012-00000	34,912
921002	SCON	COMPANY USE - \$ NOV 12	GL811-11/30/2012-00000	79,254
921002	SCON	COMPANY USE - \$ DEC 12	GL811-12/31/2012-00000	142,746
Account 921 Total (1)				\$ 1,098,026

MAJ	Activity	Description	GL Journal	2012 Actual
929	SCON	COMPANY USE - \$ JAN 12	GL811-01/31/2012-00001	\$ (32,973)
929	SCON	COMPANY USE - \$ JAN 12	GL811-01/31/2012-00002	(51,662)
929	SCON	COMPANY USE - \$ JAN 12	GL811-01/31/2012-00003	(132,679)
929	SCON	COMPANY USE - \$ FEB 12	GL811-02/29/2012-00001	(32,477)
929	SCON	COMPANY USE - \$ FEB 12	GL811-02/29/2012-00002	(58,623)
929	SCON	COMPANY USE ADDTL JAN12	GL811-02/29/2012-00011	(6,465)
929	SCON	COMPANY USE ADDTL JAN12	GL811-02/29/2012-00022	(5,144)
929	SCON	COMPANY USE - \$ FEB 12	GL811-02/29/2012-00003	(122,330)
929	SCON	COMPANY USE - \$ MAR 12	GL811-03/31/2012-00001	(13,922)
929	SCON	COMPANY USE - \$ MAR 12	GL811-03/31/2012-00002	(57,630)
929	SCON	COMPANY USE - \$ MAR 12	GL811-03/31/2012-00003	(105,926)
929	SCON	COMPANY USE - \$ APR 12	GL811-04/30/2012-00001	(7,927)
929	SCON	COMPANY USE - \$ APR 12	GL811-04/30/2012-00002	(42,437)
929	SCON	COMPANY USE - \$ APR 12	GL811-04/30/2012-00003	(58,614)
929	SCON	COMPANY USE - \$ MAY 12	GL811-05/31/2012-00000	(45,448)
929	SCON	COMPANY USE - \$ JUN 12	GL811-06/30/2012-00000	(20,397)
929	SCON	COMPANY USE - \$ JUL 12	GL811-07/31/2012-00000	(14,204)
929	SCON	COMPANY USE - \$ AUG 12	GL811-08/31/2012-00000	(12,751)
929	SCON	COMPANY USE - \$ SEP 12	GL811-09/30/2012-00000	(19,505)
929	SCON	COMPANY USE - \$ OCT 12	GL811-10/31/2012-00000	(34,912)
929	SCON	COMPANY USE - \$ NOV 12	GL811-11/30/2012-00000	(79,254)
929	SCON	COMPANY USE - \$ DEC 12	GL811-12/31/2012-00000	(142,746)
Account 929 Total				\$ (1,098,026)
Variance				\$ -

(1) Portion of 2012 actual entry offset by account 929 credits not included in Test Year Forecast for either Account 921 or Account 929.

Ameren Illinois Gas

Enterprise Asset Management and Mobile Work Management Systems Revenue Requirement supporting 2015 Rental Revenue  
(In Thousands)

Line No.	Description	2014 Amount (1)	2015 Amount	Source
	(a)	(b)	(c)	(d)
1	Gross Plant	\$ 10,182	\$ 20,364	BAP 1.05 Attach; 2014 is divided by 2 to provide average rate base in test year
2	Accum Depreciation	(170)	(4,412)	Column b (2014) is Line 10 / 2 for average rate base in test year; Column c (2015) is Line 10 (column b + c)
3	Net Plant/Rate Base	<u>\$ 10,012</u>	<u>\$ 15,951</u>	Line 1 plus Line 2
4	Debt Cost of Capital	3.04%	3.04%	Exhibit 17.1-17.3 Sch. 5, Lines 2-4,col (e)
5	Equity Cost of Capital	5.46%	5.46%	Exhibit 17.1-17.3 Sch. 5, Lines 6-7,col (e)
6	Gross Revenue Conversion Factor w/o Bad Debts (GCFC)	1.69996	1.69996	Exhibit 17.1-17.3 Sch. 4, Line 8, col (d)
7	Rate Base - Debt	\$ 305	\$ 485	Line 3 multiplied by Line 4
8	Rate Base - Equity with GRCF	929	1,481	Line 3 multiplied by Line 5 multiplied by Line 6
9	Operations & Maintenance Expense	1,677	1,438	AF14 Forecast
10	Amortization Expense	339	4,073	Monthly Amortization based on 5 years; Plant placed in Service December 2014;
11	Increase (Decrease) in Revenue Requirement (sum line 7-10)	<u>\$ 3,251</u>	<u>\$ 7,477</u>	Sum of Lines 7-10
12	Change in 2015 Revenue Requirement		<u>\$ 4,227</u>	Line 11 col (c) minus col (b)

13 (1) Does not include an additional \$491,000 of currently forecasted O&M Expense not reflected in the Company's original Test Year Forecast.

**Ameren Illinois Company's  
Response to ICC Staff Data Requests  
Docket No. 13-0192  
Proposed General Increase in Natural Gas Delivery Service Rates  
Data Request Response Date: 5/9/2013**

BAP 9.05

Referring to the response to KC 2.01 and the Attachment that reflects transactions by vendor for the period January 1, 2012 through July 31, 2012, please provide detailed descriptions and supporting documentation for the following A & G EXP transactions for the first quarter of 2012:

- a) Page 15 of 43, Jan. 2012, \$44,785.07
- b) Page 15 of 43, Jan. 2012, \$56,971.88
- c) Page 15 of 43, Jan. 2012, \$15,842.18
- d) Page 15 of 43, Jan.. 2012, \$123,465.63
- e) Page 15 of 43, Jan. 2012, \$16,391.01
- f) Page 15 of 43, Jan. 2012, \$17,396.71
- g) Page 15 of 43, Jan. 2012, \$52,148.14
- h) Page 15 of 43, Jan. 2012, \$18,891.21
- i) Page 15 of 43, Jan. 2012, \$164,657.14
- j) Page 15 of 43, Jan. 2012, (\$27,101.76)
- k) Page 15 of 43, Jan. 2012, \$28,216.06
- l) Page 16 of 43, Jan. 2012, \$14,788.94
- m) Page 19 of 43, Feb. 2012, \$13,573.97
- n) Page 19 of 43, Feb. 2012, \$19,128.02
- o) Page 19 of 43, Feb. 2012, \$25,341.64
- p) Page 19 of 43, Feb. 2012, \$133,019.52
- q) Page 19 of 43, Feb. 2012, \$44,785.07
- r) Page 19 of 43, Feb. 2012, \$56,971.88
- s) Page 19 of 43, Feb. 2012, \$11,398.03
- t) Page 19 of 43, Feb. 2012, \$16,608.93
- u) Page 19 of 43, Feb. 2012, \$28,216.12
- v) Page 19 of 43, Feb. 2012, \$14,806.40
- w) Page 20 of 43, Feb. 2012, (\$13,112.63)
- x) Page 20 of 43, Feb. 2012, \$148,015.88
- y) Page 23 of 43, March 2012, \$44,4785.07
- z) Page 23 of 43, March 2012, \$259,823.25
- aa) Page 23 of 43, March 2012, \$10,389.86
- bb) Page 23 of 43, March 2012, \$33,912.08
- cc) Page 23 of 43, March 2012, \$28,141.46
- dd) Page 23 of 43, March 2012, \$47,776.78
- ee) Page 23 of 43, March 2012, \$19,591.40
- ff) Page 23 of 43, March 2012, \$13,845.88
- gg) Page 23 of 43, March 2012, \$65,913.35

- hh) Page 23 of 43, March 2012, \$80,009.16
- ii) Page 23 of 43, March 2012, \$135,333.02
- jj) Page 23 of 43, March 2012, \$26,586.86
- kk) Page 24 of 43, March 2012, \$28,215.05
- ll) Page 24 of 43, March 2012, (\$21,442.94)
- mm) Page 24 of 43, March 2012, (\$13,019.40)
- nn) Page 24 of 43, March 2012, \$10,879.50
- oo) Page 24 of 43, March 2012, \$13,277.44; and,
- pp) Page 24 of 43, March 2012, \$147,845.47.

To the extent any of the above amounts represent allocations, please explain the basis for all allocation factors, identify all affiliates who receive a portion of the allocation, and calculate the corresponding percentage allocated to each affiliate.

### RESPONSE

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

Pursuant to a telephone conversation with Bonnie Pearce and Mary Everson on April 26, 2013, the response to BAP 9.05 is being answered by providing examples within the referenced subparts. See attached BAP 9.05 Attach 1 for an itemization of the subparts listed above. The subparts have been categorized into a similar service or context with examples provided for subparts as listed below:

- a, b, q, r, y, z) See example in BAP 9.05 Attach 2
- c, cc) See example in BAP 9.05 Attach 3
- d, x, pp) See example in the Company's response to BAP 9.07
- e, m, ff) See example in BAP 9.05 Attach 4
- f, n, aa, gg, nn) See example in BAP 9.05 Attach 5
- g, o, hh) See example in BAP 9.05 Attach 6
- h) See example in BAP 9.05 Attach 7
- i, p, ii) See example in BAP 9.05 Attach 8
- j, jj) See example in BAP 9.05 Attach 9
- k, u, kk) See example in BAP 9.05 Attach 10
- l, v, ll) See example in BAP 9.05 Attach 11
- s) See example in BAP 9.05 Attach 12
- t, ee) See example in the Company's response to BAP 9.02
- w) See example in subpart a) of the Company's response to BAP 9.03
- bb) See example in BAP 9.05 Attach 13
- dd) See example in BAP 9.05 Attach 14
- mm) See example in BAP 9.05 Attach 15
- oo) See example in BAP 9.05 Attach 16

Certain pages within Attachments 2 thru 16 are designated **CONFIDENTIAL and PROPRIETARY**.

Response to AIC's  
Second Set of Data Requests to Staff  
AIC-Staff 6.01-6.02  
Docket No. 13-0192  
Response of Staff Witness Bonita A. Pearce  
Response Date: June 27, 2013

ICC Person Responsible: Bonita A. Pearce  
Title: Accountant  
Business Address: Illinois Commerce Commission  
527 East Capitol Avenue  
Springfield, IL 62701  
Phone Number: 217-785-5441

**AIC-Staff 6.01:** In proposing her adjustment to account 921 office supplies expenses on Schedule 4.03 (CONF) for RZ-1, RZ-2, and RZ-3, please indicate whether Ms. Pearce is aware that for the 2012 actual Utility Services expense of \$1,103,876 listed on line 5, all but \$5,850 of this amount was offset with a credit entry to Account 929 in 2012? Does Ms. Pearce agree that if account 921 is reduced by \$1,103,876 for Utility Services not included in the 2014 test year forecast, there should be an offsetting increase to account 929 of \$1,098,026 for the 2012 credit entry not included in the 2014 test year forecast, adjusted for inflation? If not, please explain why.

Response:

No. Ms. Pearce was not aware that for the 2012 actual Utility Services expense of \$1,103,876 listed on line 5, all but \$5,850 of this amount was offset with a credit entry to Account 929 in 2012.

Ms. Pearce did not previously consider the impact of the credit entry to Account 929 on the adjustment she proposed on Schedule 4.03 (CONF) for RZ-1, RZ-2, and RZ-3. Based on the information indicated above, Ms. Pearce questions the Company's proposal to increase account 929 by \$1,098,026 for the 2012 credit entry not included in the 2014 test year forecast.

Additional review of the entry is needed before Ms. Pearce can agree that the 2012 credit of \$1,098,026, adjusted for inflation, should be considered in the calculation of her adjustment to Account 921 for Utility Services. Therefore, the Company should provide support for both the amount of the credit and the treatment the Company seeks with regard to Ms. Pearce's Schedule 4.03 in its rebuttal testimony.

Response to AIC's  
Second Set of Data Requests to Staff  
AIC-Staff 6.01-6.02  
Docket No. 13-0192  
Response of Staff Witness Bonita A. Pearce  
Response Date: June 27, 2013

ICC Person Responsible: Bonita A. Pearce  
Title: Accountant  
Business Address: Illinois Commerce Commission  
527 East Capitol Avenue  
Springfield, IL 62701  
Phone Number: 217-785-5441

**AIC-Staff 6.02:** Does Ms. Pearce agree that it is appropriate to increase account 921 expense by \$1.8 million to reflect the explained increase provided in response to BAP 19.01 (served to Staff on June 7, 2013, for 2013) (annualized for January-April actual) compared with 2012 actual operating expenses, attributable to increases in costs for software licensing agreements, software purchases, and contract services totaling \$1.2 million, and rental of communication equipment, professional services, and computer equipment purchases of \$0.6 million? If not, please explain why.

Response:

Ms. Pearce cannot agree that an increase of \$1.8 million to account 921 is appropriate based on the information provided in the response to BAP 19.01. Additional discovery or information would be required to assess, for example, whether such charges should be capitalized or expensed; whether they are representative of a normal level of expense, or simply represent a backlog of purchases that were made during an abnormally short period of time; and whether that level of spending is likely to continue for the remainder of 2013 and on into 2014. Therefore, the Company should provide support for all the amounts and the treatment the Company seeks with regard to this matter in its rebuttal testimony.