

REBUTTAL TESTIMONY

of

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Accountant

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

August 7, 2013

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SCHEDULES

- Schedule 11.01 – Adjustment to Cash Working Capital
- Schedule 11.02 – Adjustment to Uncollectibles Expense
- Schedule 11.03 – Adjustment to Non-union Wages
- Schedule 11.05 – Adjustment to Employee Benefits
- Schedule 11.06 – Adjustment to Outside Professional Services
- Schedule 11.07 – Adjustment to Corrosion Control Project

ATTACHMENTS

- Attachment A – Company's Response to Staff DR DGK-2.01 (Attachment), p. 2
- Attachment B – Company's Response to Staff DR DGK-2.04 (Attachment), p. 2
- Attachment C – Instructions for ILDOR Form RPU-6
- Attachment D – Company's Response to Staff DR DGK-19.10
- Attachment E – Company's Responses to Staff DR DGK-19.02 and DGK-19.03

1 **Witness Identification**

2 Q. Please state your name and business address.

3 A. My name is Daniel G. Kahle. My business address is 527 East Capitol Avenue,
4 Springfield, Illinois 62701.

5 Q. Have you previously filed testimony in this proceeding?

6 A. Yes, my revised direct testimony was filed as ICC Staff Ex. 2.0R on June 27,
7 2013.

8 Q. What is the purpose of your rebuttal testimony in this proceeding?

9 A. The purpose of my testimony is to:

- 10 1. Respond to the rebuttal testimony of Craig D. Nelson (Ameren Ex. 16.0),
11 Ronald D. Stafford (Ameren Ex. 17.0(Rev.)), David A. Heintz (Ameren
12 Ex. 25.0), and Marla J. Langenhorst (Ameren Ex. 27.0) of Ameren
13 Illinois Company (“AIC”, “Ameren Illinois” or the “Company”) regarding
14 my proposed adjustments to Cash Working Capital (“CWC”), non-union
15 wages and employee benefits;
- 16 2. Respond to adjustments to CWC, forecasted labor expense and
17 forecasted non-labor expense proposed by Attorney General-CUB (“AG-
18 CUB”) witness Michael L. Brosch (AG/CUB Ex. 1.0);
- 19 3. Respond to adjustments to employee benefits proposed by AG-CUB
20 witness Ralph C. Smith (AG/CUB Ex. 4.0); and

21 4. Note a potential over-allocation of 2012 Company use of fuel cited by
22 Staff witness Ebrey in the Company's current electric formula rate case -
23 Docket No. 13-0301 (ICC Staff Ex. 1.0, Docket No. 13-0301).

24 **Schedule Identification**

25 Q. Are you sponsoring any schedules as part of your testimony?

26 A. Yes. I am sponsoring the following schedules, which show data as of, or for the
27 test year ending, December 31, 2014:

28 **ADJUSTMENT SCHEDULES**

- 29 Schedule 11.01 – Adjustment to Cash Working Capital
- 30 Schedule 11.02 – Adjustment to Uncollectibles Expense
- 31 Schedule 11.03 – Adjustment to Non-union Wages
- 32 Schedule 11.05 – Adjustment to Employee Benefits
- 33 Schedule 11.06 – Adjustment to Outside Professional Services
- 34 Schedule 11.07 – Adjustment to Corrosion Control Project

35 My schedules are numbered to be consistent with my direct testimony. My
36 adjustment proposed in my direct testimony in ICC Staff Exhibit 2.0R, Schedule
37 2.04 was accepted by the Company; therefore, I do not include a Schedule 11.04
38 in my rebuttal testimony. Schedules 11.06 and 11.07 were not presented in my
39 direct testimony and each includes all three rate zones.

40 Q. Are you sponsoring any attachments as part of your testimony?

41 A. Yes. I am sponsoring the following attachments:

- 42 Attachment A – Company's Response to Staff DR DGK-2.01 (Attachment), p. 2
- 43 Attachment B – Company's Response to Staff DR DGK-2.04 (Attachment), p. 2
- 44 Attachment C – Instructions for ILDOR Form RPU-6
- 45 Attachment D – Company's Response to Staff DR DGK-19.10

46 Attachment E – Company’s Responses to Staff DR DGK-19.02 and DGK-19.03

47 **Uncontested Adjustments**

48 Q. Please identify any adjustments from your direct testimony to which the
49 Company agrees.

50 A. AIC has accepted three of my adjustments. First, the Company has reflected in
51 its rebuttal revenue requirements, for each rate zone, the adjustment I proposed
52 in my direct testimony, ICC Staff Exhibit 2.0, Schedule 2.04 – Adjustment to
53 Expenses for Outside Professional Services. (*Ameren Ex. 17.0, 4.*)

54 The Company also agreed to my proposed method of calculating uncollectibles
55 expense using a percentage derived from a three-year average of net write-offs
56 of accounts receivable for each rate zone. (*Id.*) The Company, however, uses
57 its proposed revenue requirement, rather than Staff’s revenue requirement, to
58 calculate uncollectibles expense. (*Id.*, 5.) Since the revenue requirement
59 established by the Commission will be used to ultimately determine uncollectibles
60 expense, I consider this issue to be resolved.

61 Lastly, the Company agrees that the uncollectible rate used to determine the
62 Gross Revenue Conversion Factor (“GRCF”) should be the rate calculated using
63 the Company’s three-year average of net write-offs. (*Id.*, 4.)

64 **Adjustment to Cash Working Capital**

65 Q. Please describe Schedule 11.01: Adjustment to Cash Working Capital.

66 A. Schedule 11.01 for each rate zone presents my proposed adjustments to the
67 Company's CWC based on my calculation of CWC using the Gross Lag
68 Approach. This schedule is unchanged from my direct testimony and presents
69 CWC based on Staff's rebuttal revenue requirement. The final balance of CWC
70 will be established using the revenue requirement and methodology that is
71 ultimately approved by the Commission in this proceeding.

72 Q. How does your CWC calculation in Schedule 11.01 differ from the Company's
73 calculation in Ameren Ex. 17.1, Schedule 2?

74 A. My calculation of CWC does not use the same number of lead days for Energy
75 Assistance Charges ("EAC"), Illinois Gas Use and Gas Revenue Tax ("GAS
76 TAX") and Municipal Utility Tax ("MUT") pass-through taxes as does the
77 Company's calculation of CWC.

78 Q. What is the rationale for using your proposed EAC and GAS TAX lead days
79 instead of the Company's proposed lead days?

80 A. For both pass-through taxes, the Company is remitting payment earlier than
81 required and creating a greater CWC component. The result is a greater rate
82 base based solely on the Company's practice of remitting the taxes earlier than
83 the pass-through taxes are due. Since the Company paid these pass-through
84 taxes prior to the date payment was due, the Company's practice reduced
85 payment leads which resulted in a lower expense lead and thereby a higher
86 CWC component. My approach is based on the actual due date for remittance;

87 thus, it does not penalize ratepayers with a higher CWC component based solely
88 on the Company's practice of remitting the taxes before the taxes are due.

89 Q. Do you agree with AIC witness Heintz's statement that you favor your
90 "interpretation" of EAC and GAS TAX remittance due dates? (Ameren Ex. 25.0,
91 4.)

92 A. No. My proposed lead days for EAC and GAS TAX are based on remittance
93 requirements stated in the Illinois Department of Revenue ("ILDOR") instructions
94 for filing these pass-through taxes.

95 Q. Are you proposing that the Company change its remittance schedules for these
96 pass-through taxes?

97 A. No. I am not proposing that the Company change its remittance schedules for
98 these pass-through taxes.

99 Q. If the Commission were to adopt your proposed lead days for EAC and GAS TAX
100 would the Company be required to change its remittance schedules?

101 A. No. The Company would simply have different lead days for EAC and GAS TAX
102 embedded in its calculation of CWC than the actual lead days experienced.

103 Q. What is your opinion of Mr. Heintz's statement that the Company did not need to
104 review its remittance schedule since "...the Commission adopted the Company's
105 remittance practices?" (*Id.*, 8.)

106 A. Mr. Heintz has missed the point I made in direct; the Company does not need to
107 revise or change its remittance schedule if the Commission orders this
108 adjustment. This is a ratemaking adjustment that eliminates the unnecessary

109 burden on ratepayers due to AIC's voluntary early remittance of EAC and GAS
110 TAX. I note that subsequent to the Company's last gas rate case, Docket No.
111 11-0282, the Commission adopted Staff's position in AIC's two electric formula
112 rate cases; Docket Nos. 12-0001 and 12-0293. Mr. Heintz's statement indicates
113 that the Commission's Order in the prior gas rate case (Docket No. 11-0282) and
114 its method of calculating CWC for rate making purposes did not cause the
115 Company to change its remittance schedule. However, the two more recent
116 electric formula rate cases, Docket Nos. 12-0001 and 12-0293, have adopted
117 Staff's position and should be followed in this docket. It is noteworthy that these
118 two more recent Commission Orders also did not cause the Company to change
119 its remittance schedule.

120 **Energy Assistance Charges Lead**

121 Q. How is your number of lead days for EAC different from the Company's?

122 A. My CWC calculation uses EAC lead days based upon remittance on or before
123 the 20th day of each month for charges collected during the preceding month as
124 required by ILDOR. (Company's Response to Staff DR DGK-2.01 (Attachment),
125 2: Illinois Department of Revenue instruction "When must I file Form RG-6" (ICC
126 Staff Exhibit 11.0, Attachment A.)) I use a lead of 41.84 days for EAC which is
127 the lead from collection through the remittance date set by the ILDOR. (ICC Staff
128 Ex. 2.0R, 5.) ILDOR is the taxing authority that collects EAC.

129 The Company's CWC calculation uses EAC lead days based upon remittance on
130 or before the 20th day of each month for charges billed in each month. (Ameren

131 Ex. 25.0, 4.) The Company remits EAC earlier than required by ILDOR and uses
132 a lead of 4 days which is the lead from billing through remittance.

133 **Illinois Gas Use and Gas Revenue Tax Expense Lead**

134 Q. How is your number of lead days for GAS TAX different from the Company's?

135 A. My CWC calculation uses GAS TAX lead days based upon remittance on or
136 before the 15th day of each month for receipts during the preceding month as
137 required by ILDOR. (Company's Response to Staff DR DGK-2.04 (Attachment),
138 2: Illinois Department of Revenue instruction "When must I file Form RG-1" (ICC
139 Staff Exhibit 11.0, Attachment B.)) I use a lead of 29.79 days for GAS TAX which
140 is the lead from collection through the remittance date set by the ILDOR. (ICC
141 Staff Ex. 2.0R, 7.) ILDOR is the taxing authority that collects GAS TAX.

142 The Company's CWC calculation uses EAC lead days based upon remittance on
143 or before the 15th day of each month for charges billed in each month. (Ameren
144 Ex. 25.0, 4.) The Company remits GAS TAX earlier than required by ILDOR and
145 uses a lead of 1 day which is the lead from billing through remittance.

146 **Prior Dockets**

147 Q. In your direct testimony, you provided a history of how the lead days for these
148 two pass-through taxes have been addressed in the Company's recent prior
149 dockets. Would you summarize that discussion?

150 A. Yes. The lead days for EAC and GAS TAX were addressed in the Company's
151 two most recent gas rate cases, Docket No. 11-0282 and Docket Nos. 07-0585,
152 07-0586, 07-0587, 07-0588, 07-0589 and 07-0590 (Cons.). The lead days for

153 EAC were later addressed in the Company's two electric formula rate cases,
 154 Docket Nos. 12-0001 and 12-0293. The lead days used in the Final Orders are
 155 as follows:

Docket No.	EAC	GAS TAX
07-0585, 07-0586, 07-0587, 07-0588, 07-0589 and 07-0590 (Cons.) AIC, ICC Order Docket No. 07-0585 et al. (Cons.), Appendices D, E and F at 6 (September 24, 2008).	(27.581)	(22.581)
11-0282 AIC, ICC Order Docket No. 11-0282, Appendices A, B and C at 10 (January 10, 2012).	(4.000)	(1.000)
12-0001 AIC, ICC Order Docket No. 12-0001, Appendix at 9 (September 19, 2012).	(38.540)	Not applicable to electric.
12-0293 AIC, ICC Order, Docket No. 12-0293, Appendix at 9 (December 5, 2012).	(38.540)	Not applicable to electric.

156 Q. Why do you not use the most recent gas rate case docket, Docket No. 11-0282,
 157 as a basis for setting the lead days for EAC as does the Company?

158 A. There were two electric formula rate case dockets subsequent to Docket No. 11-
 159 0282 which expressed the Commission's latest decision on this issue. In Docket
 160 No. 12-0001 and Docket No. 12-0293, the Commission adopted Staff's position
 161 on lead days for EAC.

162 Q. Are the EAC filing instructions from the Illinois Department of Revenue (“IDOR”)
163 different for gas and electric companies?

164 A. The Company uses Illinois Department of Revenue Form (ILDOR) RG-6 for its
165 gas utilities and ILDOR Form RPU-6 for its electric utilities. The instructions for
166 these forms are practically identical except for their names and references to
167 either gas or electric. (Instructions for ILDOR Form RG-6 (ICC Staff Exhibit 11.0
168 Attachment A) and ILDOR Form RPU-6 (ICC Staff Exhibit 11.0 Attachment C.))

169 **Response to Mr. Brosch**

170 Q. Did any other witness propose lead day adjustments?

171 A. Yes. AG-CUB witness Brosch proposed using 38.54 lead days for EAC and
172 48.54 lead days for MUT. (AG/CUB Ex. 1.0, 40-45 and AG/CUB Ex. 1.3, 7-9.)

173 Q. Do you agree with Mr. Brosch’s analysis and proposal for EAC lead days?

174 A. I agree with his reasoning for adjusting EAC lead days. My proposed 41.84 EAC
175 lead days come from the Company’s own calculation in its workpaper; WPB-8.
176 (ICC Staff Ex. 2.0R, 5.) Mr. Brosch’s proposal of 38.54 EAC lead days comes
177 from the Company’s most recent rate cases; Docket Nos. 12-0001 and 12-0293.
178 The Company’s own calculation in its workpaper WPB-8, provided for this
179 proceeding, should be adopted.

180 Q. Do you agree with Mr. Brosch’s analysis and proposal for MUT lead days?

181 A. I agree with his reasoning for adjusting MUT lead days. Like EAC and GAS TAX
182 discussed above, the Company remits MUT earlier than required and increases
183 CWC, thereby increasing rate base. The ratepayers are penalized with a higher

184 CWC component solely because of Company's practice of remitting MUT earlier
185 than they are due. Mr. Brosch proposes 48.54 MUT lead days which is the same
186 as the Commission approved in the Company's two most recent rate
187 proceedings; Docket No. 12-0001 and Docket No. 12-0293. (AIC, ICC Order
188 Docket No. 12-0001, Appendix at 9 (September 19, 2012 and AIC, ICC Order,
189 Docket No. 12-0293, Appendix at 9 (December 5, 2012) However, a better
190 proposal would be the MUT lead of 45.63 days calculated in the Company's own
191 workpaper, WPB-8, which supports Schedule B-8. The Company made this
192 calculation by adding the midpoint of a monthly tax period to a factor
193 representing payment due by the end of the following month, 15.21 and 30.42
194 days respectively; total 45.63 days. If the Commission does not adopt 45.63 lead
195 days for MUT as calculated in the Company's workpaper, WPB-8, then it should
196 adopt Mr. Brosch's proposal of 48.54 lead days for MUT.

197 **Adjustment to Uncollectibles Expense**

198 Q. Please describe Schedule 11.02: Adjustment to Uncollectibles Expense.

199 A. Schedule 11.02 for each rate zone presents my proposed adjustment to the
200 amount of uncollectibles expense included in base rates. Staff and the Company
201 agree on the method of calculating uncollectibles expense. My adjustment is
202 based on Staff's revenue requirement while the Company's adjustment is based
203 on its revenue requirement.

204 Staff and the Company also agree on the GRCF. These uncollectibles
205 percentages for the GRCF from line 5 of Schedule 11.02 are:

Rate Zone	Uncollectible Percentage
I	0.9398 %
II	1.0796 %
III	0.9400 %

206

207 **Uncollectible Accounts Expense for Rider GUA**

208 Q. Did you make a recommendation to identify the uncollectible accounts expense
209 included in base rates to determine incremental uncollectible adjustments in
210 Rider GUA?

211 A. Yes. The Company did not rebut my recommendation and I consider the
212 following recommendation to be uncontested.

213 In ICC Staff Exhibit 10.0, Schedule 10.01, the uncollectible accounts expense is
214 in column (k), line 4. The final uncollectible accounts expense will be established
215 using the revenue requirement and methodology that is ultimately approved by
216 the Commission in this proceeding. I therefore recommend that the Final Order
217 in this proceeding include a finding and ordering paragraph that states:

218 (x) It is further ordered that the uncollectibles expense included in base
219 rates for AIC is \$yyy for Rate Zone I, \$yyy for Rate Zone II, and \$yyy for
220 Rate Zone III.

221 The amounts used for the uncollectibles expense should be the amounts
222 determined in the Final Order that correspond to ICC Staff Exhibit 10.0, Schedule

223 10.01. The uncollectible accounts expense is in column (k), line 4 of Schedule
224 10.01.

225 **Adjustment to Non-union Wages**

226 Q. Please describe Schedule 11.03: Adjustment to Non-union Wages.

227 A. Schedule 11.03 presents my proposed adjustments to change the increase for
228 non-union wages to a more reasonable amount.

229 Q. What rate of wage increase do you now use for 2013?

230 A. My adjustment is calculated using the actual rate of non-union wage increase of
231 3.59% experienced through June 30, 2013 rather than the 4.00% increase
232 forecast by the Company.

233 Q. What is your source of the 3.59% increase rate for 2013?

234 A. The percentage is the actual increase in non-union wages through June 30, 2013
235 according to the Company's response to Staff Data Request ("DR") DGK-19.10.
236 (ICC Staff Exhibit 11.0, Attachment D.) The Company non-union wages are
237 primarily effective in April of each year. (Ameren Ex. 27.0, 11.)

238 Q. Could the non-union wage increase rate change during the remainder 2013?

239 A. While that is possible, the change in the non-union wage increase rate for 2013
240 should be minimal since 96.8% of eligible non-union employees have received
241 raises by June 15, 2013

242 Q. What is your source of the 96.8% of eligible non-union employees already having
243 received raises?

244 A. According to the Company's responses to Staff DR DGK-19.02 and DGK-19.03,
245 of 2,101 AIC and Ameren Services Company ("AMS") employees eligible to
246 receive raises in 2013, 2,034 have received raises through June 15, 2013. (ICC
247 Staff Exhibit 11.0, Attachment E.)

248 Q. What rate of wage increase do you now use for 2014?

249 A. My adjustment also uses the rate of 3.59% for non-union wage increases for
250 2014 instead of the 4.00% increase forecast by the Company.

251 Q. What is your source of the 3.59% increase rate for 2014?

252 A. For 2013, the Company projected an overall increase in non-union wages of
253 4.00%, but experienced an actual overall increase of 3.59%. The Company also
254 projected an overall increase in non-union wages of 4.00% for 2014. (*Id.*) I
255 applied the same actual overall increase in relation to the projected overall
256 increase experienced in 2013 to 2014. Staff's proposed adjustment for each rate
257 zone is shown on page one of my Schedule 11.03.

258 Q. If the Commission should reject your proposal, should the Company's proposed
259 non-union wage increase be accepted as is?

260 A. No. Even adopting the Company's forecasted increases, the overall increase in
261 non-union wages would be less than projected by the Company. Since non-
262 union wages are primarily effective in April of each year, 2014 test year non-
263 union wages would consist of wages at the December 2013 level for the first
264 three months of the year. This alternate adjustment for each rate zone is shown
265 on page three of my Schedule 11.03.

266 **Adjustment to Employee Benefits**

267 Q. Please describe Schedule 11.05: Adjustment to Employee Benefits.

268 A. Schedule 11.05 presents my proposed adjustments to reflect the Company's
269 updated amounts for employee benefits. These schedules differ from my direct
270 schedule in that I have updated the "Rate Zone Allocation" factors.

271 Q. Did the Company accept these adjustments?

272 A. No. The Company contests these adjustments primarily because the Company
273 claims that such adjustments violate the Commission's test year rules for
274 updating test year information and that there are related changes which I did not
275 propose. (Ameren Ex. 16.0, 4-7.)

276 Q. Do these adjustments violate the Commission's test year rules for updating test
277 year information?

278 A. No. While I am not an attorney, it is my understanding that the Commission's
279 rule on updates to future test year data applies to the utility being allowed or
280 required to file an update of its schedules and workpapers. (83 Ill. Adm. Code
281 287.30.) The rule does not appear to limit or restrict the Commission's ability to
282 consider adjustments based on information gathered during discovery.

283 The Company filed a future test year which included forecasted pension and
284 OPEB expense as of October 31, 2012. A more recent forecast is available that
285 provides an updated 2012 actuarial valuation and assumptions as of December
286 31, 2012. (Ameren Ex. 16.0, 4.) It is logical that the Commission should

287 consider additional, more recent information which could result in more
288 accurately set rates.

289 Q. Should your adjustments be discarded because the Company claims that there
290 are other items which could also be adjusted?

291 A. No. While the Company has discussed additional potential adjustments, it has
292 included only one of the potential adjustments in its rebuttal revenue
293 requirements. That is not cause for discarding an adjustment which has been
294 developed through discovery and is well documented in the case.

295 **Response to Mr. Smith**

296 Q. Did any other witness propose a similar adjustment to employee benefits?

297 A. Yes. AG/CUB witness Ralph C. Smith made a nearly identical proposal titled
298 “RCS-1, Pension and OPEB Expense and Rate Base”. (AG/CUB Ex. 4.0, 8.)

299 Q. Do you agree with Mr. Smith’s analysis and proposal for employee benefits?

300 A. Yes. Our analyses are similar; although our results are slightly different. My
301 adjustments, with updated the “Rate Zone Allocation” factors, are the accurate
302 adjustments.

303 **Company Use of Fuels**

304 Q. Have you become aware of other issues since filing your direct testimony?

305 A. Yes. I learned that in Docket No. 13-0301, the Company’s current electric
306 formula rate case, Staff expressed concerns over the amounts allocated for
307 Company Use of Fuels. In Docket No. 13-0301, Staff Witness Ebrey questioned

308 whether the Company might recover more than 100% of its common costs. Ms.
309 Ebrey noted that Company provided workpapers indicated that the Company
310 potentially allocated 103.89% of the Company Use of Fuels. (ICC Staff Ex. 1.0,
311 Docket No. 13-0301, 22.)

312 Ms. Ebrey noted the following issues in her testimony:

- 313
- 314 1) The amount that was allocated for Company Use of Fuels in the
315 gas rate case does not correspond to the amount that is allocated
316 for Company Use of Fuels in the electric case, even after
317 considering that the costs were from different time periods.
 - 318 2) The allocation basis used to allocate the total cost of Company use
319 of fuels was different in each case. (Direct Labor in Docket No. 13-
320 0192 versus General Plant in Docket No. 13-0301.)
 - 321 3) While Docket No. 13-0192 included an overall allocation of both
322 electric and gas usage, the electric case only allocates gas usage.
 - 323 4) On a related note, the 2012 allocation factors as calculated in the
324 Electric case are not the same allocation factors as calculated for
325 the Gas case for 2012. (*Id.* at 21.)

326 Q. Has the Company addressed these concerns?

327 A. Not in this proceeding; however, the Company should do so in additional rebuttal
328 testimony.

329 Q. Do you have a recommendation for this proceeding related to Company Use of
330 Fuels?

331 A. Yes. Similar to the issues identified by Ms. Ebrey (*Id.*, 22.), I recommend that the
332 Company file additional rebuttal testimony which addresses these concerns over
333 Company Use of Fuels and whether there are other common costs that are
334 likewise allocated between the gas and electric utilities in these two concurrent
335 rate proceedings (Docket Nos. 13-0192 and 13-0301) which result in over 100%

336 of common costs recovered in base rates. The additional rebuttal testimony
337 should provide evidence that only 100% of common costs will be recovered in
338 rates set in the two proceedings. In addition, if appropriate, the Company should
339 provide adjustments to all areas of common costs for both utility operations so
340 that rates are not set to provide recovery in excess of cost.

341 Q. Are you proposing an adjustment related to Company Use of Fuels?

342 A. Not at this time. As of the writing of this testimony, I am awaiting the Company's
343 responses to Staff DR DGK-23 regarding Company Use of Fuels. Depending on
344 the information presented in the Company's response to this data request and in
345 the supplemental rebuttal testimony, further adjustments may be necessary.

346 **Outside Professional Services**

347 Q. Please describe Schedule 11.06: Adjustment to Outside Professional Services.

348 A. Schedule 11.06 for each rate zone presents my proposed adjustments to the
349 Company's Outside Professional Services.

350 Q. What is the basis for your adjustment to Outside Professional Services?

351 A. I am disallowing costs for outside professional services for which the Company
352 has not provided a description of the services provides or proof that the provided
353 services were not duplicative or redundant of Company management. I
354 disallowed costs represented by invoices provided in the Company's responses
355 to Staff DRs DGK-17 and DGK-21 for payments to certain vendors in 2012.
356 Many of these invoices did not provide a description of the services performed
357 other than, for example, "Consulting Services", "Non-Rate Case Regulatory

358 Consulting Fees”, or simply the product of an hourly rate multiplied by a number
359 of hours. The Company’s responses did not include proof of the services
360 provided by these vendors and that the services are not duplicative and
361 redundant of Company management responsibilities.

362 **Forecasted Labor Expenses – Response to Mr. Brosch**

363 Q. Mr. Brosch proposed an adjustment to the Company’s forecasted labor
364 expenses. (AG/CUB Ex. 1.0, 16-21.) Do you agree with Mr. Brosch’s analysis
365 and proposal for this adjustment?

366 A. Mr. Brosch proposes an adjustment equal to one-half of the Company’s
367 proposed incremental increase in gas-only employees and refers to his
368 adjustment as conditional. (*Id.*, 17.) Mr. Brosch, however, did not identify any
369 specific activities that he considers to be unnecessary for the Company to
370 perform; therefore, he does not associate any of the Company’s proposed
371 increased in gas only positions with unnecessary activities. Staff does not agree
372 with Mr. Brosch’s “conditional” adjustment, although Staff’s position could change
373 pending additional analysis by Mr. Brosch.

374 Mr. Brosch testifies extensively on deficiencies in the Company’s responses to
375 AG/CUB DRs, and he describes a lack of documentation of the Company’s
376 forecasting process. Mr. Brosch outlines deficiencies such as:

- 377 • Lack of documented analysis of work requirements or labor demand for
378 proposed increased staffing;
- 379 • Lack of documentation of the forecasting process; and

- 380 • No comparison of forecasted staffing to current staffing counts with an
381 explanation why each proposed is needed. (AG/CUB Ex. 1.0, 18.)

382 The Company's response to Mr. Brosch includes statements indicating that the
383 Company does not believe that detailed forecasts with workpapers are necessary
384 to document projected costs and that the resources and time to create detailed
385 information and workpapers would be an unnecessary expense. (Ameren Ex.
386 22.0, 15-16.)

387 Q. Do you agree with the Company's belief that the forecast does not need to be
388 supported with workpapers to document projects costs?

389 A. I disagree with the Company. Detailed forecasts with workpapers are necessary
390 to allow an objective review of cost projections. The Company should maintain
391 detailed workpapers to document its forecasts; to enable it to support its
392 forecasts; and as a reference for forecasting in future cases. Supporting
393 documentation allows for the review of the forecasts by third parties. Preparing
394 and retaining documentation supporting the forecast also allows for the
395 comparison of financial forecasts with actual financial results and enables third
396 parties to analyze the key factors on which assumptions are based, and allows
397 for the identification of changes in these factors and their anticipated effects, on a
398 timely basis.

399 Documentation supporting the forecasts must record underlying assumptions and
400 summarize the supporting evidence for the assumptions or third parties cannot
401 conduct a thorough evaluation. Preparing and retaining documentation of the

402 forecast also provides for the ability to trace forecasted results back to the
403 support for the basic underlying assumptions by the Company and also third
404 parties.

405 The forecasting process, as well as the individual financial forecasts, should be in
406 an organized record that can be maintained and made available for subsequent
407 use or review by the Company or third parties.

408 **Forecasted Non-Labor Expenses – Response to Mr. Brosch**

409 Q. Mr. Brosch proposed an adjustment to the Company's forecasted non-labor
410 expenses. (AG/CUB Ex. 1.0, 22-30.) Do you agree with Mr. Brosch's analysis
411 and proposal for this adjustment?

412 A. Mr. Brosch's proposal includes adjustments related to seven programs (Integrity
413 Management – DIMP, Integrity Management – data development and validation;
414 Additional High Pressure Distribution Right of Way Clearing; Sewer Cross Bores
415 Inspection; Watch and Protect 3rd Party Damage Prevention; Corrosion Control;
416 and JULIE Locate Requests) which, in total, equal approximately 40% of the
417 Company's proposed incremental increase to non-labor expenses. (AG/CUB Ex.
418 1.3, 2:2-8.) Mr. Brosch testifies extensively on deficiencies in the Company's DR
419 responses. (AG/CUB Ex. 1.0, 23-25.) I analyzed one part of Mr. Brosch's
420 proposed adjustments, and have adopted his adjustment for Corrosion Control.
421 My adjustment is summarized in Schedule 11.07.

422 **Conclusion**

423 Q. Does this conclude your prepared rebuttal testimony?

424 A. Yes.

Form RG-6 Instructions

General Information

Step-by-Step Instructions

Who must file Form RG-6?

You must file Form RG-6, Assistance Charges Return for Natural Gas Distributors, if you are a public utility, a gas cooperative, or a municipal gas utility that delivers natural gas in Illinois and you collect the Energy Assistance Charge and Renewable Energy Resources and Coal Technology Development Assistance Charge (hereafter referred to as the "Renewable Energy Charge") from your customers.

When must I file Form RG-6?

You must file Form RG-6 on or before the 20th day of the month to report and pay the total amount of assistance charges you collected from your customers during the preceding month.

What is the Energy Assistance Charge?

This is an amount that a public utility, a gas cooperative, or a municipal gas utility collects monthly from each of its customers for natural gas services delivered by the utility or cooperative. The utility or cooperative then pays the total collected charges each month to the Illinois Department of Revenue (IDOR). Revenue collected from the charge will assist low-income residential customers with energy services.

What is the Renewable Energy Charge?

This is an amount that a public utility, a gas cooperative, or a municipal gas utility collects monthly from each of its customers for natural gas services delivered by the utility or cooperative. The utility or cooperative then pays the total collected charges each month to IDOR. Revenue collected from the charge is used to foster investment in and the development and use of renewable energy resources.

What is "residential gas service"?

"Residential gas service" is a gas utility service for household purposes delivered to a dwelling

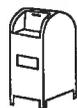
- of two or fewer units that is billed under a residential rate; *or*
- unit or units that are billed under a residential rate and are registered by a separate meter for each dwelling unit.

What is "nonresidential gas service"?

"Nonresidential gas service" is all gas utility service that is not residential gas service.

Where do I send Form RG-6?

Mail your completed Form RG-6 and payment to:



**ASSISTANCE CHARGES
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019**

Note: If you prefer, you can file Form RG-6 using our WebFile program at tax.illinois.gov.

What if I have questions?

If you have any questions, write to us at the address above or call weekdays between 8:00 a.m. and 4:30 p.m. at **217 785-6606** or visit our Web site at tax.illinois.gov.

This form is authorized by the Energy Assistance Act of 1989 and the Renewable Energy, Energy Efficiency, and Coal Resources Development Law of 1997. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-3838 RG-6 (R-05/12)

Step 1: Identify your business

Line 8 - You must file a "final" return when you have sold or discontinued your business and you are no longer collecting the Energy Assistance Charge and the Renewable Energy Charge.

Step 2: Figure your assistance charges due

Lines 10, 13, and 16 - The rate depends, effective August 1, 2009, on the number of customers you were serving on January 1, 2009.

Line 10: **\$ 0.40** = Less than 100,000 customers served
 \$ 0.48 = 100,000 or more customers served

Line 13: **\$ 4.00** = Less than 100,000 customers served
 \$ 4.80 = 100,000 or more customers served

Line 16: **\$ 300.00** = Less than 100,000 customers served
 \$ 360.00 = 100,000 or more customers served

Line 18a: Utility companies that offer an Arrearage Reduction Program may take a subtraction for the amount necessary to fund and cover the cost of the program. The amount of the subtraction cannot exceed the incremental difference between the energy assistance rates charged prior to August 1, 2009, and the rates charged on or after August 1, 2009, times the number of accounts for each energy assistance rate classification.

Line 18b: If the number of customers you were serving on January 1, 2009 was 100,000 or greater, and you fund a Percentage of Income Payment Plan (PIPP) from the Supplemental Low Income Energy Assistance Fund, write the amount of administrative and operational costs incurred for the PIPP during the reporting period on line 18b.

Line 18c: Add lines 18a and 18b, then subtract the sum from line 18. This is your total Energy Assistance Charge. If the sum of lines 18a and 18b is greater than line 18, write 0 on line 18c.

Step 3: Sign below

An owner, partner, or officer of the corporation, or other person who is authorized to file this return must sign the return. Be sure to include a daytime telephone number where we can reach you if we have questions.

General Information

Who must file Form RG-1?

You must file Form RG-1, Gas Tax Return, if you are a registered

- business that distributes, supplies, furnishes, or sells gas for use or consumption (not for resale).
- self-assessing purchaser of out-of-state gas and have elected to pay the Gas Use Tax to us rather than to your supplier. To register, you must complete Schedule REG-1-G, Gas Use Tax Self-Assessing Purchaser.

When must I file Form RG-1?

You must file Form RG-1, Gas Tax Return, each month (unless we notify you to do otherwise) on or before the fifteenth day of the month following the month for which you are filing (Example: A return for the month of January is due on or before February 15). If we have changed your filing status to

- **quarterly**, Form RG-1 is due on or before the last day of the month following the quarter for which you are reporting.
- **annually**, Form RG-1 is due on or before January 31 of the following year.

How do I convert cubic feet to therms ?

Divide the number of feet by 104,275

What if I fail to file my return and pay the amount owed?

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our web site at tax.illinois.gov or call 1 800 356-6302.

What if I had no activity during the reporting period?

You still must file your return on or before the due date even if you had no activity during the reporting period.

What if I have questions?

If you have any questions, write us at the address on the front of this return or call us weekdays between 8:00 a.m. and 4:30 p.m. at 217 782-6045.

Specific Instructions - Suppliers Only

Read this information first - Deductions that are not for interstate commerce or for resale must be identified as "other" deductions. Examples for both Gas Revenue Tax and Gas Use Tax "other" deductions are bad debt, sales or deliveries to the federal government, and sales or deliveries to DCEO-certified enterprise zone manufacturers. Examples for "other deductions" for Gas Use Tax only include gas delivered by a supplier for use:

- by a self-assessor;
- by a governmental body or entity organized and operated exclusively for charitable, religious, or educational purposes;
- in the production of electric energy;
- in a petroleum refinery operation;
- in liquefaction and fractionation processes that produce value added natural gas by-products for resale; or
- in the production of anhydrous ammonia and nitrogen fertilizer for resale.

Attach an additional sheet(s) if necessary.

Step 1: Identify yourself or your business

Line 8 - A **business** must file a "final" return when the business is sold or discontinued.

Step 2: Figure your receipts subject to tax

Line 9 - "Receipts" is the amount received for gas distributed, supplied, furnished, or sold for use or consumption (not for resale), and for all related services (including the transportation or storage of gas for an end user). Write the total receipts for gas taxed on a receipts basis. Include only the receipts where the tax on receipts is less than the tax on a per-therm basis.

Step 3: Figure your therms of gas subject to tax

Line 13 - Write the total therms of gas from sales taxed on a per-therm basis. Include only the therms of gas in which the tax is on a per-therm basis is less than the tax on receipts basis.

Step 4: Figure your tax due

Line 20 - If you are a supplier and file a return and pay the amount due by the due date, you are allowed a cost of collection discount for Gas Use Tax. Multiply the amount of Gas Use Tax included in Line 18b by 1.75 percent (.0175) and write the results on Line 20. All others write "0."

Specific Instructions - Self-assessors Only

Step 1: Identify yourself or your business

Line 8 - Self-assessing individuals - You must self-assess for an entire year before you can file a "final" return. After a year, if you wish to discontinue self-assessing, you must notify your delivering supplier and tell us the last day you will self-assess the Gas Use Tax. Notification should be given 30 days in advance of the discontinuation date.

Note: To determine how to complete Steps 2 and 3:

A - Multiply the amount you were billed for gas you purchased as a self-assessor by .05

B - Multiply the amount of therms delivered to you by .024

C - Compare the two amounts

If **A** is greater - Write "0" on Lines 9 through 12; go to Step 3.

If **B** is greater, you must complete Step 2, and write "0" on Lines 13 through 16b.

Step 2: Figure your receipts subject to tax

Line 9 - "Receipts" is the amount you were billed for gas delivered, supplied, or furnished to you. Write the total of your bill(s) to calculate Gas Use Tax using the receipt basis. Include only the purchases where the tax on the purchase price is less than the tax on the per therm basis.

Line 10a, 10b & 10c - Self-assessors will have no deductions.

Line 11 - Write "0".

Step 3: Figure your therms subject to tax

Line 13 - Write the total therms of gas delivered to you. Include only the therms where the tax on the per therms basis is less than the tax on purchase price using the receipt basis.

Line 14a, 14b & 14c - Self-assessors will have no deductions.

Line 15 - Write "0".

Step 4: Figure your tax due

Line 20 - Self-assessors have no collection discount. Write "0".

Line 22 - If you pay on a quarter-monthly basis and have overpaid your tax, do not file a claim with us. We will approve a credit for any amount you have overpaid.



Form RPU-6 Instructions

Docket No. 13-0192
ICC Staff Ex. 11.0
Attachment C

General Information

Who must file this return?

You must file Form RPU-6, Assistance Charges Return for Electricity Distributors, if you are a public utility, an electric cooperative, or a municipal utility that delivers electricity in Illinois and you collect the Energy Assistance Charge and Renewable Energy Resources and Coal Technology Development Assistance Charge (hereafter referred to as the "Renewable Energy Charge") from your customers. All electric utilities, except municipal electric utilities and electric cooperatives, must collect the assistance charges.

Note: If you are a municipal electric utility or an electric cooperative, you may choose to collect the assistance charges. If you choose to do so, you must notify the Illinois Department of Revenue (IDOR) in writing.

When must I file Form RPU-6?

You must file Form RPU-6 on or before the 20th day of the month to report and pay the total amount of assistance charges you collected from your customers during the preceding month.

What is the Energy Assistance Charge?

This is the amount that you collect monthly from each of your customers for electric services delivered by the utility or cooperative. The utility or cooperative then pays the total collected charges each month to the IDOR. Revenue collected from the charge will assist low-income residential customers with energy services.

What is the Renewable Energy Charge?

This is the amount that you collect monthly from each of your customers for electric services delivered by the utility or cooperative. The utility or cooperative then pays the total collected charges each month to the IDOR. Revenue collected from the charge is used to foster investment in and the development and use of renewable energy resources.

What is "residential electric service"?

"Residential electric service" is electric utility service for household purposes delivered to a dwelling

- of two or fewer units that is billed under a residential rate;
- or*
- unit or units that are billed under a residential rate and are registered by a separate meter for each dwelling unit.

What is "nonresidential electric service"?

"Nonresidential electric service" is all electric utility service that is not residential electric service.

What if I have questions?

If you have any questions, write to us at the address in Step 3 or call weekdays between 8:00 a.m. and 4:30 p.m. at **217 782-7517** or visit our website at **tax.illinois.gov**.

Step-by-Step Instructions

Step 1: Figure your assistance charges due

Lines 2, 5, and 8 - The rate depends, effective August 1, 2009, on the number of customers you were serving on January 1, 2009.

Line 2: **\$ 0.40** = Less than 100,000 customers served
 \$ 0.48 = 100,000 or more customers served

Line 5: **\$ 4.00** = Less than 100,000 customers served
 \$ 4.80 = 100,000 or more customers served

Line 8: **\$ 300.00** = Less than 100,000 customers served
 \$ 360.00 = 100,000 or more customers served

Line 10a: – Utility companies that offer an Arrearage Reduction Program may take a subtraction for the amount necessary to fund and cover the cost of the program. The amount of the subtraction cannot exceed the incremental difference between the energy assistance rates charged prior to August 1, 2009, and the rates charged on or after August 1, 2009, times the number of accounts for each energy assistance rate classification.

Line 10b: – If the number of customers you were serving on January 1, 2009, was 100,000 or greater, and you fund a Percentage of Income Payment Plan (PIPP) from the Supplemental Low Income Energy Assistance Fund, write the amount of administrative and operational costs incurred for the PIPP during the reporting period on line 10b.

Line 10c: – Add lines 10a and 10b, then subtract the sum from line 10. This is your total Energy Assistance Charge. If the sum of lines 10a and 10b is greater than line 10, write 0 on line 10c.

Step 2: Sign below

An owner, partner, or officer of the corporation, or other person who is authorized to file this return must sign the return. Be sure to include a daytime telephone number where we can reach you if we have questions.

Step 3: Mail your return

Mail your completed Form RPU-6 and payment to:



**ASSISTANCE CHARGES
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019**

Note: You can file Form RPU-6 electronically using MyTax Illinois at **tax.illinois.gov**.

**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: 7/22/2013**

DGK 19.10

Please provide Ameren Ex. 27.1 with 2013 with data updated through the end of each month starting with June 2013 and continuing through December 2013, as available.

RESPONSE

**Prepared By: Marla J. Langenhorst
Title: Director, Total Rewards
Phone Number: 314-554-2565**

See DGK 19.10 Attach which contains actual data through June 2013.

Ameren Exhibit 27.1_Historical Non-Union Wage Increases_rev eom June 2013

	AIC		AMS		Total	
2007						
Starting Salaries	\$28,159,852		\$139,530,637		\$167,690,489	
Merit	\$859,200	3.05%	\$4,249,707	3.05%	\$5,108,907	3.05%
All Other	\$238,805	0.85%	\$1,264,093	0.91%	\$1,502,898	0.90%
		3.90%		3.95%		3.94%
2008						
Starting Salaries	\$28,556,150		\$138,402,822		\$166,958,972	
Merit	\$932,300	3.26%	\$4,246,515	3.07%	\$5,178,815	3.10%
All Other	\$159,664	0.56%	\$1,474,440	1.07%	\$1,634,104	0.98%
		3.82%		4.13%		4.08%
2009						
Starting Salaries	\$66,187,893		\$102,890,460		\$169,078,353	
Merit	\$1,882,227	2.84%	\$2,859,000	2.78%	\$4,741,227	2.80%
All Other	\$380,929	0.58%	\$769,980	0.75%	\$1,150,909	0.68%
		3.42%		3.53%		3.48%
2010						
Starting Salaries	\$70,512,722		\$95,787,775		\$166,300,497	
Merit	\$0	0.00%	\$0	0.00%	\$0	0.00%
All Other	\$442,484	0.63%	\$1,402,900	1.46%	\$1,845,384	1.11%
		0.63%		1.46%		1.11%
2011						
Starting Salaries	\$70,562,540		\$81,337,037		\$151,899,577	
Merit	\$2,048,404	2.90%	\$2,544,800	3.13%	\$4,593,204	3.02%
All Other	\$672,492	0.95%	\$859,612	1.06%	\$1,532,104	1.01%
		3.86%		4.19%		4.03%
2012						
Starting Salaries	\$75,003,819		\$93,006,012		\$168,009,831	
Merit	\$2,140,601	2.85%	\$2,460,900	2.65%	\$4,601,501	2.74%
All Other	\$1,236,059	1.65%	\$1,181,290	1.27%	\$2,417,349	1.44%
		4.50%		3.92%		4.18%
2013 (through 6.30.13)						
Starting Salaries	\$88,581,676		\$94,624,192		\$183,205,868	
Merit	\$2,555,903	2.89%	\$2,767,100	2.92%	\$5,323,003	2.91%
All Other	\$714,124	0.81%	\$538,736	0.57%	\$1,252,860	0.68%
		3.69%		3.49%		3.59%

Notes:

- Annual wage increase data includes both Management exempt and non-exempt employees as well as Ameren Leadership Team (ALT) executives.
- All Other may include promotions, market pay adjustments, adjustments, classification changes, job reclassifications or temporary to regular for any given year.
- 2013 All Other reflects actual data through EOM June. Full year projection is 1.02% in Total based on the average of the prior 6 years.

**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: 7/22/2013**

DGK 19.02

Referring to DGK-19.01, please provide the total number of AIC and AMS non-union wage employees eligible for raises in 2013.

RESPONSE

**Prepared By: Marla J. Langenhorst
Title: Director, Total Rewards
Phone Number: 314-554-2565**

In general, there are few non-union employees who would be deemed 'ineligible' for an increase in pay for all purposes. For example, while an employee may be ineligible for an annual merit increase, this would not preclude the employee from an increase due to other reasons, such as a promotion or a classification change. As a result, generally all non-union employees are eligible for an increase in pay, and as of January 1, 2013, this count was 1,126 AIC and 975 AMS non-union employees.

**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: 7/22/2013**

DGK 19.03

Referring to Ameren Ex. 27.0, p. 11, please provide the number of AIC and AMS non-union wage employees who received raises from January 1, 2013 through June 15, 2013.

RESPONSE

**Prepared By: Marla J. Langenhorst
Title: Director, Total Rewards
Phone Number: 314-554-2565**

From January 1, 2013 through June 15, 2013, the number of non-union employees who received an increase in pay: 1,076 AIC and 958 AMS. The reasons for the increases were due to a merit increase, which occurs January 1 for ALT employees and April 1 for all other non-union management employees, or for other reasons (e.g., promotions, pay adjustments, classification changes).

Ameren Illinois Company - Rate Zone I
 Adjustment to Cash Working Capital
 For the Year Ending December 31, 2014
 (In Thousands)

Line	Item (a)	Amount (b)	Lag (Lead) (c)	CWC Factor (d) (c/365)	CWC Requirement (e) (b*d)	Column b Source (f)
1	Revenues	\$ 159,503	49.74	0.13627	\$ 21,736	ICC Staff Ex. 11.0, Sch. 11.01, p. 2, line 7
2	Pass-through Taxes	9,796	-	0.00000	-	Lines 12+14+15+17
3	Total Receipts	<u>\$ 169,299</u>			<u>\$ 21,736</u>	Line 1 + Line 2
4	Employee Benefits	\$ 5,449	(15.97)	(0.04375)	\$ (238)	
5	Base Payroll and Withholdings	21,470	(11.39)	(0.03121)	(670)	
6	PGA Purchases	99,099	(39.23)	(0.10748)	(10,651)	
7	Other Operations and Maintenance	14,833	(48.87)	(0.13389)	(1,986)	ICC Staff Ex. 11.0, Sch. 11.01, p. 2, line 17
8	FICA	1,187	(13.13)	(0.03597)	(43)	
9	Federal Unemployment Tax	22	(76.38)	(0.20925)	(5)	
10	State Unemployment Tax	76	(76.38)	(0.20925)	(16)	
11	St. Louis Payroll Expense Tax	1	(83.51)	(0.22880)	-	
12	ICC Gross Revenue Tax	173	65.50	0.17945	31	
13	Illinois Invested Capital Tax	1,669	(30.13)	(0.08253)	(138)	
14	Municipal Utility Tax	2,857	(45.63)	(0.12501)	(357)	
15	Energy Assistance Charges	2,098	(41.84)	(0.11463)	(240)	
16	Corporation Franchise Tax	102	(161.97)	(0.44375)	(45)	
17	Illinois Gas Use and Gas Revenue Tax	4,668	(29.79)	(0.08162)	(381)	
18	Property/Real Estate Taxes	385	(375.08)	(1.02763)	(396)	
19	Interest Expense	7,380	(91.25)	(0.25000)	(1,845)	ICC Staff Ex. 10.0, Sch. 10.06 RZ I, line 5 less line 20 below
20	Bank Facility Costs	148	156.59	0.42900	63	
21	State Income Tax	1,772	(37.88)	(0.10377)	(184)	ICC Staff Ex. 10.0, Sch. 10.01 RZ I, Col. i, line 17
22	Federal Income Tax	5,910	(37.88)	(0.10377)	(613)	ICC Staff Ex. 10.0, Sch. 10.01 RZ I, Col. i, line 18
23	Total Outlays	<u>\$ 169,299</u>			<u>\$ (17,714)</u>	Sum of Lines 4 through 22
24	Cash Working Capital per Staff				\$ 4,022	Line 3 plus line 23
25	Cash Working Capital per Company				4,930	Ameren Ex. 17.1, Schedule 2, p. 3
26	Difference -- Adjustment per Staff				<u>\$ (908)</u>	Line 24 minus Line 25

Note: Amount is from Ameren Ex. 17.1, Schedule 2, p. 3, Column (B) except where noted in "Source" column

Lag (Lead) is from Ameren Ex. 17.1, Schedule 2, p. 3, Column (C) except lines 14, 15 and 17 which are from ICC Staff Ex. 11.0, pp. 6 - 10

Ameren Illinois Company - Rate Zone I
 Adjustment to Cash Working Capital
 For the Year Ending December 31, 2014
 (In Thousands)

<u>Line</u>	<u>Item</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Total Operating Revenues	\$ 80,983	ICC Staff Ex. 10.0, Schedule 10.01 RZ I, line 3
2	Uncollectible Accounts	(762)	ICC Staff Ex. 10.0, Schedule 10.01 RZ I, line 4
3	Depreciation & Amortization	(8,836)	ICC Staff Ex. 10.0, Schedule 10.01 RZ I, line 12
4	PGA	99,099	ICC Staff Ex. 11.0, Sch. 11.01, p. 1, Line 6
5	Deferred Taxes and ITCs Net	121	ICC Staff Ex. 10.0, Sch. 10.01 RZ I, Col. i, line 19
6	Return on Equity	(11,102)	Line 10 below
7	Total Revenues for CWC Calculation	<u>\$ 159,503</u>	Sum of Lines 1 through 6
8	Total Rate Base	\$ 246,172	ICC Staff Ex. 10.0, Schedule 10.3 RZ I, line 23
9	Weighted Cost of Capital	<u>4.510%</u>	ICC Staff Ex. 14.0
10	Return on Equity	<u>\$ 11,102</u>	Line 8 times Line 9
11	Operating Expense Before Income Taxes	\$ 54,792	ICC Staff Ex. 10.0, Schedule 10.01 RZ I, line 15
12	Employee Benefits Expense	(5,449)	Ameren Ex. 17.1, Schedule 2, p. 3
13	Payroll Expense	(21,470)	Ameren Ex. 17.1, Schedule 2, p. 3
14	Uncollectible Accounts	(762)	ICC Staff Ex. 10.0, Schedule 10.01 RZ I, line 4
15	Depreciation & Amortization	(8,836)	ICC Staff Ex. 10.0, Schedule 10.01 RZ I, line 12
16	Taxes Other Than Income	(3,442)	ICC Staff Ex. 11.0, Sch. 11.01, p. 1, lines 8 - 11, 13, 16 & 18
17	Other Operations & Maintenance for CWC Calculation	<u>\$ 14,833</u>	Sum of Lines 10 through 16

Ameren Illinois Company - Rate Zone I
 Adjustment to Uncollectibles Expense
 For the Year Ending December 31, 2014
 (In Thousands)

<u>Line</u>	<u>Item</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
<u>Operating Statement Adjustment:</u>			
1	Adjusted Uncollectibles Expense Per Staff at present rates	\$ 708	Line 6 below
2	Adjusted Uncollectibles Expense per Company at present rates	<u>707</u>	AIC Exhibit 17.1, Schedule 1, Line 4
3	Staff Adjustment to Uncollectibles Expense at present rates	<u>\$ 1</u>	Line 1 minus line 2
<u>Staff calculation of uncollectibles expense for 2014:</u>			
4	Base Rate Revenues After Adjustments at present rates	\$ 75,328	ICC Staff Ex. 10.0, Schedule 10.01 RZ I
5	Uncollectibles percentage based on 3-year average of net write-offs	<u>0.9398%</u>	ICC Staff Ex. 11.0, Schedule 11.02 RZ I
6	Uncollectibles expense for 2014 per Staff	<u>\$ 708</u>	Line 4 multiplied by line 5

Ameren Illinois Company - Rate Zone I
Adjustment to Uncollectibles Expense
 For the Year Ending December 31, 2014
 (In Thousands)

<u>Line</u>	<u>Item</u> (a)	<u>2010</u> (b)	<u>2011</u> (c)	<u>2012</u> (d)	<u>3-Year Average</u> (e) (b+c+d) / 3
1	Write-offs during the Year	\$ 2,704	\$ 3,062	\$ 2,343	\$ 2,703
2	Recoveries during the Year	<u>745</u>	<u>920</u>	<u>817</u>	<u>827</u>
3	Net Write-offs (Line 1 + Line 2)	\$ 1,959	\$ 2,142	\$ 1,526	\$ 1,876
4	Revenues	<u>\$ 220,882</u>	<u>\$ 196,075</u>	<u>\$ 181,853</u>	<u>\$ 199,603</u>
5	Expense as a Percent of Revenues (Line 3 / Line 4)	<u>0.8869 %</u>	<u>1.0927 %</u>	<u>0.8391 %</u>	<u>0.9398 %</u>

Source:

Column (b), Lines 1, 2 and 4: AIC response to DGK-9.01
 Column (c), Lines 1, 2 and 4: AIC Schedule C-16
 Column (d), Lines 1, 2 and 4: AIC response to DGK-9.01

Ameren Illinois Company - Rate Zone I
 Adjustment to Non-union Wages
 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>Operating Statement Adjustment:</u>				
1	Total Natural Gas Payroll Charged to Expense per Staff	\$ 8,348	\$ 8,648	\$ 8,958
2	Total Natural Gas Payroll Charged to Expense per Company	8,348	8,682	9,029
3	Staff Adjustment to Total Natural Gas Payroll Charged to Expense			<u>\$ (71)</u>
<u>Rate Base Adjustment:</u>				
4	Total Natural Gas Payroll Charged to Construction and Other per Staff	\$ 2,323	\$ 2,406	\$ 2,493
5	Total Natural Gas Payroll Charged to Expense per Company	2,323	2,416	2,513
6	Staff Adjustment to Total Natural Gas Payroll Charged to Construction and Other			<u>\$ (20)</u>
<u>Derivative Operating Statement Adjustments:</u>				
7	Payroll Taxes			\$ (7)
8	Staff Adjustment to Depreciation Expense			\$ (0)
<u>Derivative Rate Base Adjustments:</u>				
9	Staff Adjustment to Accumulated Depreciation			\$ 0
10	Staff Adjustment to Accumulated Deferred Income Tax			\$ (1)

Sources:

Column (b): Company response to DGK-13.02
 Column (c), Lines 1 and 4: Column (b) * 1.0358
 Column (c), Lines 2 and 5: Column (b) * 1.04
 Column (d), Lines 1 and 4: Column (c) * 1.0358
 Column (d), Lines 2 and 5: Column (c) * 1.04
 Column (d), Line 3: Line 1 - Line 2
 Column (d), Line 6: Line 4 - Line 5
 Column (d), Line 7: (Lines 3 + 6) x 7.65%
 Column (d), Line 8: page 2, Column (c)
 Column (d), Line 9: - Line 8
 Column (d), Line 10: page 2, Column (k)

Ameren Illinois Company - Rate Zone I
Adjustment to Non-union Wages
 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 & 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	\$ (20)	1.48%	\$ (0)	9.500%	\$ (2)	\$ (2)	9.500%	\$ (0)	35.00%	\$ (1)	\$ (1)

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

<u>Line</u>	<u>Description</u> (a)	Jan. - Mar. Projected 2014 <u>Non-union Wages</u> (b)	Apr. - Dec. Projected 2014 <u>Non-union Wages</u> (c)	2014 Test Year <u>Non-union Wages</u> (d)
<u>Operating Statement Adjustment:</u>				
1	Total Natural Gas Payroll Charged to Expense with Increase Effective in April	\$ 8,682	\$ 9,029	\$ 8,942
2	Total Natural Gas Payroll Charged to Expense per Company			9,029
3	Staff Adjustment to Total Natural Gas Payroll Charged to Expense			<u>(87)</u>
<u>Rate Base Adjustment:</u>				
4	Total Natural Gas Payroll Charged to Construction and Other with Increase Effective in April	\$ 2,416	\$ 2,513	\$ 2,489
5	Total Natural Gas Payroll Charged to Expense per Company			2,513
6	Staff Adjustment to Total Natural Gas Payroll Charged to Construction and Other			<u>(24)</u>
<u>Derivative Operating Statement Adjustments:</u>				
7	Payroll Taxes			\$ (8)
8	Staff Adjustment to Depreciation Expense			\$ (0)
<u>Derivative Rate Base Adjustments:</u>				
9	Staff Adjustment to Accumulated Depreciation			\$ 0
10	Staff Adjustment to Accumulated Deferred Income Tax			\$ (1)

Sources:

Column (b), Line 1: Schedule 11.01, p. 1, column (c), Line 2
 Column (b), Line 4: Schedule 11.01, p. 1, column (c), Line 5
 Column (c), Line 1: Schedule 11.01, p. 1, column (d), Line 2
 Column (c), Line 4: Schedule 11.01, p. 1, column (d), Line 5
 Column (d), Lines 1 and 4: Column (b) * 25% + Column (c) * 75%
 Column (d), Lines 2 and 5: Schedule 11.01, p. 1, column (c), Line 2 and 5
 Column (d), Line 3: Line 1 - Line 2
 Column (d), Line 6: Line 4 - Line 5
 Column (d), Line 7: (Lines 3 + 6) x 7.65%
 Column (d), Line 8: page 2, Column (c)
 Column (d), Line 9: - Line 8
 Column (d), Line 10: page 2, Column (k)

Ameren Illinois Company - Rate Zone I
Adjustment to Non-union Wages
 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 & 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	\$ (24)	1.48%	\$ (0)	9.500%	\$ (2)	\$ (2)	9.500%	\$ (0)	35.00%	\$ (1)	\$ (1)

Ameren Illinois Company - Rate Zone I
Adjustment to Employee Benefits
 For the Year Ending December 31, 2014
 (In Thousands)

<u>Line</u>	<u>Item</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
<u>Operating Statement Adjustment:</u>			
1	Updated Employee Benefits Expensed	\$ 18,013	Co. Response to AG-3.17 Attach 3, Line 11
2	Original Employee Benefits Expensed	<u>21,926</u>	Co. Response to AG-3.17 Attach 2, Line 11
3	Change to Employee Benefits Expensed	\$ (3,913)	Line 1 minus line 2
4	Rate Zone Allocation	<u>23.67%</u>	Co. WPC-4a RZ
5	Staff Adjustment to Employee Benefits Expensed	<u><u>\$ (926)</u></u>	Line 3 * Line 4
<u>Rate Base Adjustment:</u>			
6	Updated Employee Benefits Expensed	\$ 3,995	Co. Response to AG-3.17 Attach 3, Line 12
7	Original Employee Benefits Expensed	<u>4,883</u>	Co. Response to AG-3.17 Attach 2, Line 12
8	Change to Employee Benefits Capitalized	\$ (888)	Line 6 minus line 7
9	Rate Zone Allocation	20.73%	Co. WPB-5 RZ for all accounts
10	Adjust for Average Rate Base	<u>50%</u>	Use one-half for average rate base
11	Staff Adjustment to Employee Benefits Capitalized	<u><u>\$ (92)</u></u>	Line 8 * Line 9 * Line 10

Ameren Illinois Company - Rate Zone II
 Adjustment to Cash Working Capital
 For the Year Ending December 31, 2014
 (In Thousands)

Line	Item (a)	Amount (b)	Lag (Lead) (c)	CWC Factor (d) (c/365)	CWC Requirement (e) (b*d)	Column b Source (f)
1	Revenues	\$ 166,008	49.74	0.13627	\$ 22,623	ICC Staff Ex. 11.0, Sch. 11.01, p. 2, line 7
2	Pass-through Taxes	9,856	-	0.00000	-	Lines 12+14+15+17
3	Total Receipts	<u>\$ 175,864</u>			<u>\$ 22,623</u>	Line 1 + Line 2
4	Employee Benefits	\$ 5,919	(15.97)	(0.04375)	\$ (259)	
5	Base Payroll and Withholdings	17,653	(11.39)	(0.03121)	(551)	
6	PGA Purchases	100,821	(39.23)	(0.10748)	(10,836)	
7	Other Operations and Maintenance	22,322	(48.87)	(0.13389)	(2,989)	ICC Staff Ex. 11.0, Sch. 11.01, p. 2, line 17
8	FICA	1,381	(13.13)	(0.03597)	(50)	
9	Federal Unemployment Tax	25	(76.38)	(0.20925)	(5)	
10	State Unemployment Tax	89	(76.38)	(0.20925)	(19)	
11	St. Louis Payroll Expense Tax	1	(83.51)	(0.22880)	-	
12	ICC Gross Revenue Tax	174	65.50	0.17945	31	
13	Illinois Invested Capital Tax	2,296	(30.13)	(0.08253)	(189)	
14	Municipal Utility Tax	2,874	(45.63)	(0.12501)	(359)	
15	Energy Assistance Charges	2,111	(41.84)	(0.11463)	(242)	
16	Corporation Franchise Tax	140	(161.97)	(0.44375)	(62)	
17	Illinois Gas Use and Gas Revenue Tax	4,697	(29.79)	(0.08162)	(383)	
18	Property/Real Estate Taxes	529	(375.08)	(1.02763)	(544)	
19	Interest Expense	7,295	(91.25)	(0.25000)	(1,824)	ICC Staff Ex. 10.0, Sch. 10.06 RZ II, line 5 less line 20 below
20	Bank Facility Costs	148	156.59	0.42900	63	
21	State Income Tax	1,704	(37.88)	(0.10377)	(177)	ICC Staff Ex. 10.0, Sch. 10.01 RZ II, Col. i, line 17
22	Federal Income Tax	5,683	(37.88)	(0.10377)	(590)	ICC Staff Ex. 10.0, Sch. 10.01 RZ II, Col. i, line 18
23	Total Outlays	<u>\$ 175,862</u>			<u>\$ (18,985)</u>	Sum of Lines 4 through 22
24	Cash Working Capital per Staff				\$ 3,638	Line 3 plus line 23
25	Cash Working Capital per Company				4,554	Ameren Ex. 17.2, Schedule 2, p. 3
26	Difference -- Adjustment per Staff				<u>\$ (916)</u>	Line 24 minus Line 25

Note: Amount is from Ameren Ex. 17.2, Schedule 2, p. 3, Column (B) except where noted in "Source" column
 Lag (Lead) is from Ameren Ex. 17.1, Schedule 2, p. 3, Column (C) except lines 14, 15 and 17 which are from ICC Staff Ex. 11.0, pp. 6 - 10

Ameren Illinois Company - Rate Zone II
Adjustment to Cash Working Capital
 For the Year Ending December 31, 2014
 (In Thousands)

<u>Line</u>	<u>Item</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Total Operating Revenues	\$ 88,140	ICC Staff Ex. 10.0, Schedule 10.01 RZ II, line 3
2	Uncollectible Accounts	(952)	ICC Staff Ex. 10.0, Schedule 10.01 RZ II, line 4
3	Depreciation & Amortization	(11,452)	ICC Staff Ex. 10.0, Schedule 10.01 RZ II, line 12
4	PGA	100,821	ICC Staff Ex. 11.0, Sch. 11.01, p. 1, Line 6
5	Deferred Taxes and ITCs Net	79	ICC Staff Ex. 10.0, Sch. 10.01 RZ II, Col. i, line 19
6	Return on Equity	(10,628)	Line 10 below
7	Total Revenues for CWC Calculation	<u>\$ 166,008</u>	Sum of Lines 1 through 6
8	Total Rate Base	\$ 244,876	ICC Staff Ex. 10.0, Schedule 10.3 RZ II, line 23
9	Weighted Cost of Capital	4.340%	ICC Staff Ex. 14.0
10	Return on Equity	<u>\$ 10,628</u>	Line 8 times Line 9
11	Operating Expense Before Income Taxes	\$ 62,759	ICC Staff Ex. 10.0, Schedule 10.01 RZ II, line 16
12	Employee Benefits Expense	(5,919)	Ameren Ex. 17.2, Schedule 2, p. 3
13	Payroll Expense	(17,653)	Ameren Ex. 17.2, Schedule 2, p. 3
14	Uncollectible Accounts	(952)	ICC Staff Ex. 10.0, Schedule 10.01 RZ II, line 4
15	Depreciation & Amortization	(11,452)	ICC Staff Ex. 10.0, Schedule 10.01 RZ II, line 12
16	Taxes Other Than Income	(4,461)	ICC Staff Ex. 11.0, Sch. 11.01, p. 1, lines 8 - 11, 13, 16 & 18
17	Other Operations & Maintenance for CWC Calculation	<u>\$ 22,322</u>	Sum of Lines 10 through 16

Ameren Illinois Company - Rate Zone II
 Adjustment to Uncollectibles Expense
 For the Year Ending December 31, 2014
 (In Thousands)

<u>Line</u>	<u>Item</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
<u>Operating Statement Adjustment:</u>			
1	Adjusted Uncollectibles Expense Per Staff at present rates	\$ 827	Line 6 below
2	Adjusted Uncollectibles Expense per Company at present rates	<u>826</u>	AIC Exhibit 17.1, Schedule 1, Line 4
3	Staff Adjustment to Uncollectibles Expense at present rates	<u><u>\$ 1</u></u>	Line 1 minus line 2
<u>Staff calculation of uncollectibles expense for 2014:</u>			
4	Base Rate Revenues After Adjustments at present rates	\$ 76,637	ICC Staff Ex. 10.0, Schedule 10.01 RZ II
5	Uncollectibles percentage based on 3-year average of net write-offs	<u>1.0796%</u>	ICC Staff Ex. 11.0, Schedule 11.02 RZ II
6	Uncollectibles expense for 2014 per Staff	<u><u>\$ 827</u></u>	Line 4 multiplied by line 5

Ameren Illinois Company - Rate Zone II
Adjustment to Uncollectibles Expense
 For the Year Ending December 31, 2014
 (In Thousands)

<u>Line</u>	<u>Item</u> (a)	<u>2010</u> (b)	<u>2011</u> (c)	<u>2012</u> (d)	<u>3-Year Average</u> (e) (b+c+d) / 3
1	Write-offs during the Year	\$ 3,171	\$ 3,591	\$ 2,747	\$ 3,170
2	Recoveries during the Year	<u>874</u>	<u>1,079</u>	<u>958</u>	<u>970</u>
3	Net Write-offs (Line 1 + Line 2)	\$ 2,297	\$ 2,513	\$ 1,789	\$ 2,200
4	Revenues	<u>\$ 225,455</u>	<u>\$ 200,134</u>	<u>\$ 185,618</u>	<u>\$ 203,736</u>
5	Expense as a Percent of Revenues (Line 3 / Line 4)	<u>1.0188 %</u>	<u>1.2554 %</u>	<u>0.9638 %</u>	<u>1.0796 %</u>

Source:

Column (b), Lines 1, 2 and 4: AIC response to DGK-9.01
 Column (c), Lines 1, 2 and 4: AIC Schedule C-16
 Column (d), Lines 1, 2 and 4: AIC response to DGK-9.01

Ameren Illinois Company - Rate Zone II
Adjustment to Non-union Wages
 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>Operating Statement Adjustment:</u>				
1	Total Natural Gas Payroll Charged to Expense per Staff	\$ 7,416	\$ 7,682	\$ 7,958
2	Total Natural Gas Payroll Charged to Expense per Company	7,416	7,713	8,021
3	Staff Adjustment to Total Natural Gas Payroll Charged to Expense			<u>\$ (63)</u>
<u>Rate Base Adjustment:</u>				
4	Total Natural Gas Payroll Charged to Construction and Other per Staff	\$ 3,219	\$ 3,335	\$ 3,454
5	Total Natural Gas Payroll Charged to Expense per Company	3,219	3,348	3,482
6	Staff Adjustment to Total Natural Gas Payroll Charged to Construction and Other			<u>\$ (28)</u>
<u>Derivative Operating Statement Adjustments:</u>				
7	Payroll Taxes			\$ (7)
8	Staff Adjustment to Depreciation Expense			\$ (0)
<u>Derivative Rate Base Adjustments:</u>				
9	Staff Adjustment to Accumulated Depreciation			\$ 0
10	Staff Adjustment to Accumulated Deferred Income Tax			\$ (1)

Sources:

Column (b): Company response to DGK-13.02
 Column (c), Lines 1 and 4: Column (b) * 1.0358
 Column (c), Lines 2 and 5: Column (b) * 1.04
 Column (d), Lines 1 and 4: Column (c) * 1.0358
 Column (d), Lines 2 and 5: Column (c) * 1.04
 Column (d), Line 3: Line 1 - Line 2
 Column (d), Line 6: Line 4 - Line 5
 Column (d), Line 7: (Lines 3 + 6) x 7.65%
 Column (d), Line 8: page 2, Column (c)
 Column (d), Line 9: - Line 8
 Column (d), Line 10: page 2, Column (k)

Ameren Illinois Company - Rate Zone II
Adjustment to Non-union Wages
 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 & 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	\$ (28)	1.48%	\$ (0)	9.500%	\$ (3)	\$ (2)	9.500%	\$ (0)	35.00%	\$ (1)	\$ (1)

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

<u>Line</u>	<u>Description</u> (a)	Jan. - Mar. Projected 2014 <u>Non-union Wages</u> (b)	Apr. - Dec. Projected 2014 <u>Non-union Wages</u> (c)	2014 Test Year <u>Non-union Wages</u> (d)
<u>Operating Statement Adjustment:</u>				
1	Total Natural Gas Payroll Charged to Expense with Increase Effective in April	\$ 7,713	\$ 8,021	\$ 7,944
2	Total Natural Gas Payroll Charged to Expense per Company			8,021
3	Staff Adjustment to Total Natural Gas Payroll Charged to Expense			<u>(77)</u>
<u>Rate Base Adjustment:</u>				
4	Total Natural Gas Payroll Charged to Construction and Other with Increase Effective in April	\$ 3,348	\$ 3,482	\$ 3,448
5	Total Natural Gas Payroll Charged to Expense per Company			3,482
6	Staff Adjustment to Total Natural Gas Payroll Charged to Construction and Other			<u>(34)</u>
<u>Derivative Operating Statement Adjustments:</u>				
7	Payroll Taxes			\$ (8)
8	Staff Adjustment to Depreciation Expense			\$ (0)
<u>Derivative Rate Base Adjustments:</u>				
9	Staff Adjustment to Accumulated Depreciation			\$ 0
10	Staff Adjustment to Accumulated Deferred Income Tax			\$ (1)

Sources:

Column (b), Line 1: Schedule 11.01, p. 1, column (c), Line 2
 Column (b), Line 4: Schedule 11.01, p. 1, column (c), Line 5
 Column (c), Line 1: Schedule 11.01, p. 1, column (d), Line 2
 Column (c), Line 4: Schedule 11.01, p. 1, column (d), Line 5
 Column (d), Lines 1 and 4: Column (b) * 25% + Column (c) * 75%
 Column (d), Lines 2 and 5: Schedule 11.01, p. 1, column (c), Line 2 and 5
 Column (d), Line 3: Line 1 - Line 2
 Column (d), Line 6: Line 4 - Line 5
 Column (d), Line 7: (Lines 3 + 6) x 7.65%
 Column (d), Line 8: page 2, Column (c)
 Column (d), Line 9: - Line 8
 Column (d), Line 10: page 2, Column (k)

Ameren Illinois Company - Rate Zone II
Adjustment to Non-union Wages
 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 & 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	\$ (34)	1.48%	\$ (0)	9.500%	\$ (3)	\$ (3)	9.500%	\$ (0)	35.00%	\$ (1)	\$ (1)

Ameren Illinois Company - Rate Zone II
 Adjustment to Employee Benefits
 For the Year Ending December 31, 2014
 (In Thousands)

<u>Line</u>	<u>Item</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
<u>Operating Statement Adjustment:</u>			
1	Updated Employee Benefits Expensed	\$ 18,013	Co. Response to AG-3.17 Attach 3, Line 11
2	Original Employee Benefits Expensed	<u>21,926</u>	Co. Response to AG-3.17 Attach 2, Line 11
3	Change to Employee Benefits Expensed	\$ (3,913)	Line 1 minus line 2
4	Rate Zone Allocation	<u>25.71%</u>	Co. WPC-4a RZ
5	Staff Adjustment to Employee Benefits Expensed	<u><u>\$ (1,006)</u></u>	Line 3 * Line 4
<u>Rate Base Adjustment:</u>			
6	Updated Employee Benefits Expensed	\$ 3,995	Co. Response to AG-3.17 Attach 3, Line 12
7	Original Employee Benefits Expensed	<u>4,883</u>	Co. Response to AG-3.17 Attach 2, Line 12
8	Change to Employee Benefits Capitalized	\$ (888)	Line 6 minus line 7
9	Rate Zone Allocation	29.55%	Co. WPB-5 RZ for all accounts
10	Adjust for Average Rate Base	<u>50%</u>	Use one-half for average rate base
11	Staff Adjustment to Employee Benefits Capitalized	<u><u>\$ (131)</u></u>	Line 8 * Line 9 * Line 10

Ameren Illinois Company - Rate Zone III
 Adjustment to Cash Working Capital
 For the Year Ending December 31, 2014
 (In Thousands)

Line	Item (a)	Amount (b)	Lag (Lead) (c)	CWC Factor (d) (c/365)	CWC Requirement (e) (b*d)	Column b Source (f)
1	Revenues	\$ 359,227	49.74	0.13627	\$ 48,953	ICC Staff Ex. 11.0, Sch. 11.01, p. 2, line 7
2	Pass-through Taxes	22,479	-	0.00000	-	Lines 12+14+15+17
3	Total Receipts	<u>\$ 381,706</u>			<u>\$ 48,953</u>	Line 1 + Line 2
4	Employee Benefits	\$ 11,657	(15.97)	(0.04375)	\$ (510)	
5	Base Payroll and Withholdings	37,704	(11.39)	(0.03121)	(1,177)	
6	PGA Purchases	227,004	(39.23)	(0.10748)	(24,399)	
7	Other Operations and Maintenance	40,912	(48.87)	(0.13389)	(5,478)	ICC Staff Ex. 11.0, Sch. 11.01, p. 2, line 17
8	FICA	2,304	(13.13)	(0.03597)	(83)	
9	Federal Unemployment Tax	42	(76.38)	(0.20925)	(9)	
10	State Unemployment Tax	148	(76.38)	(0.20925)	(31)	
11	St. Louis Payroll Expense Tax	1	(83.51)	(0.22880)	-	
12	ICC Gross Revenue Tax	397	65.50	0.17945	71	
13	Illinois Invested Capital Tax	4,235	(30.13)	(0.08253)	(350)	
14	Municipal Utility Tax	6,556	(45.63)	(0.12501)	(820)	
15	Energy Assistance Charges	4,814	(41.84)	(0.11463)	(552)	
16	Corporation Franchise Tax	258	(161.97)	(0.44375)	(114)	
17	Illinois Gas Use and Gas Revenue Tax	10,712	(29.79)	(0.08162)	(874)	
18	Property/Real Estate Taxes	976	(375.08)	(1.02763)	(1,003)	
19	Interest Expense	16,762	(91.25)	(0.25000)	(4,191)	ICC Staff Ex. 10.0, Sch. 10.06 RZ III, line 5 less line 20 below
20	Bank Facility Costs	339	156.59	0.42900	145	
21	State Income Tax	3,895	(37.88)	(0.10377)	(404)	ICC Staff Ex. 10.0, Sch. 10.01 RZ III, Col. i, line 17
22	Federal Income Tax	12,988	(37.88)	(0.10377)	(1,348)	ICC Staff Ex. 10.0, Sch. 10.01 RZ III, Col. i, line 18
23	Total Outlays	<u>\$ 381,704</u>			<u>\$ (41,127)</u>	Sum of Lines 4 through 23
24	Cash Working Capital per Staff				\$ 7,826	Line 3 plus line 23
25	Cash Working Capital per Company				9,918	Ameren Ex. 17.3, Schedule 2, p. 3
26	Difference -- Adjustment per Staff				<u>\$ (2,092)</u>	Line 24 minus Line 25

Note: Amount is from Ameren Ex. 17.3, Schedule 2, p. 3, Column (B) except where noted in "Source" column

Lag (Lead) is from Ameren Ex. 17.1, Schedule 2, p. 3, Column (C) except lines 14, 15 and 17 which are from ICC Staff Ex. 11.0, pp. 6 - 10

Ameren Illinois Company - Rate Zone III
Adjustment to Cash Working Capital
 For the Year Ending December 31, 2014
 (In Thousands)

<u>Line</u>	<u>Item</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Total Operating Revenues	\$ 178,700	ICC Staff Ex. 10.0, Schedule 10.01 RZ III, line 3
2	Uncollectible Accounts	(2,610)	ICC Staff Ex. 10.0, Schedule 10.01 RZ III, line 4
3	Depreciation & Amortization	(19,743)	ICC Staff Ex. 10.0, Schedule 10.01 RZ III, line 12
4	PGA	227,004	ICC Staff Ex. 11.0, Sch. 10.01, p. 1, Line 6
5	Deferred Taxes and ITCs Net	304	ICC Staff Ex. 10.0, Sch. 10.01 RZ III, Col. i, line 19
6	Return on Equity	(24,428)	Line 10 below
7	Total Revenues for CWC Calculation	<u>\$ 359,227</u>	Sum of Lines 1 through 6
8	Total Rate Base	\$ 562,855	ICC Staff Ex. 10.0, Schedule 1.03 RZ III, line 23
9	Weighted Cost of Capital	4.340%	ICC Staff Ex. 14.0
10	Return on Equity	<u>\$ 24,428</u>	Line 8 times Line 9
11	Operating Expense Before Income Taxes	\$ 120,590	ICC Staff Ex. 10.0, Schedule 10.01 RZ III, line 16
12	Employee Benefits Expense	(11,657)	Ameren Ex. 17.3, Schedule 2, p. 3
13	Payroll Expense	(37,704)	Ameren Ex. 17.3, Schedule 2, p. 3
14	Uncollectible Accounts	(2,610)	ICC Staff Ex. 10.0, Schedule 10.01 RZ III, line 4
15	Depreciation & Amortization	(19,743)	ICC Staff Ex. 10.0, Schedule 10.01 RZ III, line 12
16	Taxes Other Than Income	(7,964)	ICC Staff Ex. 11.0, Sch. 11.01, p. 1, lines 8 - 11, 13, 16 & 18
17	Other Operations & Maintenance for CWC Calculation	<u>\$ 40,912</u>	Sum of Lines 10 through 16

Ameren Illinois Company - Rate Zone III
Adjustment to Uncollectibles Expense
 For the Year Ending December 31, 2014
 (In Thousands)

<u>Line</u>	<u>Item</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
<u>Operating Statement Adjustment:</u>			
1	Adjusted Uncollectibles Expense Per Staff at present rates	\$ 1,622	Line 6 below
2	Adjusted Uncollectibles Expense per Company at present rates	<u>1,620</u>	AIC Exhibit 17.1, Schedule 1, Line 4
3	Staff Adjustment to Uncollectibles Expense at present rates	<u><u>\$ 2</u></u>	Line 1 minus line 2
<u>Staff calculation of uncollectibles expense for 2014:</u>			
4	Base Rate Revenues After Adjustments at present rates	\$ 172,551	ICC Staff Ex. 10.0, Schedule 10.01 RZ III
5	Uncollectibles percentage based on 3-year average of net write-offs	<u>0.9400%</u>	ICC Staff Ex. 11.0, Schedule 11.02 RZ III
6	Uncollectibles expense for 2014 per Staff	<u><u>\$ 1,622</u></u>	Line 4 multiplied by line 5

Ameren Illinois Company - Rate Zone III
Adjustment to Uncollectibles Expense
 For the Year Ending December 31, 2014
 (In Thousands)

<u>Line</u>	<u>Item</u> (a)	<u>2010</u> (b)	<u>2011</u> (c)	<u>2012</u> (d)	<u>3-Year Average</u> (e) (b+c+d) / 3
1	Write-offs during the Year	\$ 6,202	\$ 7,025	\$ 5,374	\$ 6,200
2	Recoveries during the Year	<u>1,710</u>	<u>2,110</u>	<u>1,874</u>	<u>1,898</u>
3	Net Write-offs (Line 1 + Line 2)	\$ 4,492	\$ 4,915	\$ 3,500	\$ 4,302
4	Revenues	<u>\$ 506,495</u>	<u>\$ 449,611</u>	<u>\$ 416,999</u>	<u>\$ 457,702</u>
5	Expense as a Percent of Revenues (Line 3 / Line 4)	<u>0.8869 %</u>	<u>1.0931 %</u>	<u>0.8393 %</u>	<u>0.9400 %</u>

Source:

Column (b), Lines 1, 2 and 4: AIC response to DGK-9.01
 Column (c), Lines 1, 2 and 4: AIC Schedule C-16
 Column (d), Lines 1, 2 and 4: AIC response to DGK-9.01

Ameren Illinois Company - Rate Zone III
 Adjustment to Non-union Wages
 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>Operating Statement Adjustment:</u>				
1	Total Natural Gas Payroll Charged to Expense per Staff	\$ 14,214	\$ 14,724	\$ 15,253
2	Total Natural Gas Payroll Charged to Expense per Company	14,214	14,783	15,374
3	Staff Adjustment to Total Natural Gas Payroll Charged to Expense			<u>\$ (121)</u>
<u>Rate Base Adjustment:</u>				
4	Total Natural Gas Payroll Charged to Construction and Other per Staff	\$ 6,823	\$ 7,068	\$ 7,322
5	Total Natural Gas Payroll Charged to Expense per Company	6,823	7,096	7,380
6	Staff Adjustment to Total Natural Gas Payroll Charged to Construction and Other			<u>\$ (58)</u>
<u>Derivative Operating Statement Adjustments:</u>				
7	Payroll Taxes			\$ (14)
8	Staff Adjustment to Depreciation Expense			\$ (1)
<u>Derivative Rate Base Adjustments:</u>				
9	Staff Adjustment to Accumulated Depreciation			\$ 1
10	Staff Adjustment to Accumulated Deferred Income Tax			\$ (2)

Sources:

Column (b): Company response to DGK-13.02
 Column (c), Lines 1 and 4: Column (b) * 1.0358
 Column (c), Lines 2 and 5: Column (b) * 1.04
 Column (d), Lines 1 and 4: Column (c) * 1.0358
 Column (d), Lines 2 and 5: Column (c) * 1.04
 Column (d), Line 3: Line 1 - Line 2
 Column (d), Line 6: Line 4 - Line 5
 Column (d), Line 7: (Lines 3 + 6) x 7.65%
 Column (d), Line 8: page 2, Column (c)
 Column (d), Line 9: - Line 8
 Column (d), Line 10: page 2, Column (k)

Ameren Illinois Company - Rate Zone III
Adjustment to Non-union Wages
 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 & 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	\$ (58)	1.48%	\$ (1)	9.500%	\$ (6)	\$ (5)	9.500%	\$ (0)	35.00%	\$ (1)	\$ (2)

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

<u>Line</u>	<u>Description</u> (a)	<u>Jan. - Mar.</u> <u>Projected 2014</u> <u>Non-union Wages</u> (b)	<u>Apr. - Dec.</u> <u>Projected 2014</u> <u>Non-union Wages</u> (c)	<u>2014 Test Year</u> <u>Non-union Wages</u> (d)
<u>Operating Statement Adjustment:</u>				
1	Total Natural Gas Payroll Charged to Expense with Increase Effective in April	\$ 14,783	\$ 15,374	\$ 15,226
2	Total Natural Gas Payroll Charged to Expense per Company			15,374
3	Staff Adjustment to Total Natural Gas Payroll Charged to Expense			<u>(148)</u>
<u>Rate Base Adjustment:</u>				
4	Total Natural Gas Payroll Charged to Construction and Other with Increase Effective in April	\$ 7,096	\$ 7,380	\$ 7,309
5	Total Natural Gas Payroll Charged to Expense per Company			7,380
6	Staff Adjustment to Total Natural Gas Payroll Charged to Construction and Other			<u>(71)</u>
<u>Derivative Operating Statement Adjustments:</u>				
7	Payroll Taxes			\$ (17)
8	Staff Adjustment to Depreciation Expense			\$ (1)
<u>Derivative Rate Base Adjustments:</u>				
9	Staff Adjustment to Accumulated Depreciation			\$ 1
10	Staff Adjustment to Accumulated Deferred Income Tax			\$ (2)

Sources:

Column (b), Line 1: Schedule 11.01, p. 1, column (c), Line 2
 Column (b), Line 4: Schedule 11.01, p. 1, column (c), Line 5
 Column (c), Line 1: Schedule 11.01, p. 1, column (d), Line 2
 Column (c), Line 4: Schedule 11.01, p. 1, column (d), Line 5
 Column (d), Lines 1 and 4: Column (b) * 25% + Column (c) * 75%
 Column (d), Lines 2 and 5: Schedule 11.01, p. 1, column (c), Line 2 and 5
 Column (d), Line 3: Line 1 - Line 2
 Column (d), Line 6: Line 4 - Line 5
 Column (d), Line 7: (Lines 3 + 6) x 7.65%
 Column (d), Line 8: page 2, Column (c)
 Column (d), Line 9: - Line 8
 Column (d), Line 10: page 2, Column (k)

Ameren Illinois Company - Rate Zone III
Adjustment to Non-union Wages
 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 & 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	\$ (71)	1.48%	\$ (1)	9.500%	\$ (7)	\$ (6)	9.500%	\$ (1)	35.00%	\$ (2)	\$ (2)

Ameren Illinois Company - Rate Zone III
 Adjustment to Employee Benefits
 For the Year Ending December 31, 2014
 (In Thousands)

<u>Line</u>	<u>Item</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
<u>Operating Statement Adjustment:</u>			
1	Updated Employee Benefits Expensed	\$ 18,013	Co. Response to AG-3.17 Attach 3, Line 11
2	Original Employee Benefits Expensed	<u>21,926</u>	Co. Response to AG-3.17 Attach 2, Line 11
3	Change to Employee Benefits Expensed	\$ (3,913)	Line 1 minus line 2
4	Rate Zone Allocation	<u>50.63%</u>	Co. WPC-4a RZ
5	Staff Adjustment to Employee Benefits Expensed	<u>\$ (1,981)</u>	Line 3 * Line 4
<u>Rate Base Adjustment:</u>			
6	Updated Employee Benefits Expensed	\$ 3,995	Co. Response to AG-3.17 Attach 3, Line 12
7	Original Employee Benefits Expensed	<u>4,883</u>	Co. Response to AG-3.17 Attach 2, Line 12
8	Change to Employee Benefits Capitalized	\$ (888)	Line 6 minus line 7
9	Rate Zone Allocation	49.73%	Co. WPB-5 RZ for all accounts
10	Adjust for Average Rate Base	<u>50%</u>	Use one-half for average rate base
11	Staff Adjustment to Employee Benefits Capitalized	<u>\$ (221)</u>	Line 8 * Line 9 * Line 10

Ameren Illinois Company - All Rate Zones
 Adjustment to Outside Professional Services
 For the Year Ending December 31, 2014
 (In Thousands)

<u>Line</u>	<u>Item</u> (a)	Total Company <u>Amount</u> (b)	<u>Proration</u> (c)	<u>Note</u> (d)	AIC <u>Amount</u> (e)	<u>Comment</u> (f)
					(b) * (c)	
1	SFIO Consulting	\$ 244,950	30.62%	a	\$ 75,004	Co. Response to DGK-21.02
2	Guidant Group	361,917	32.50%	b	117,608	Co. Response to DGK-21.02
3	Foley & Lardner LLP	<u>111,007</u>	30.62%	c	<u>33,990</u>	Co. Response to DGK-21.02
4	Total	<u>\$ 717,875</u>			<u>\$ 226,602</u>	Sum of Lines 1, 2 and 3
	<u>Allocations:</u>					
5	Rate Zone I - CIPS				<u>23.67%</u>	Co. Response to DGK-17.04; Allocation Tab
6	Staff Adjustment to Outside Professional Services				<u>\$ 53,627</u>	Line 4 * Line 5
7	Rate Zone II - CILCO				<u>25.71%</u>	Co. Response to DGK-17.04; Allocation Tab
8	Staff Adjustment to Outside Professional Services				<u>\$ 58,249</u>	Line 4 * Line 7
9	Rate Zone III - IP				<u>50.63%</u>	Co. Response to DGK-17.04; Allocation Tab
10	Staff Adjustment to Outside Professional Services				<u>\$ 114,726</u>	Line 4 * Line 9

Notes

- a Proration factor from Company Response to DGK-17.04
- b Proration factor from Company Response to DGK-17.04
- c Used proration factor from line 1 pending response to Staff DR DGK-24.04

Ameren Illinois Company - All Rate Zones
 Adjustment to Corrosion Control
 For the Year Ending December 31, 2014
 (In Thousands)

<u>Line</u>	<u>Item</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Corrosion Control per Mr. Brosch	\$ 420	AG/CUB Ex. 1.3, 2:7
2	Corrosion Control per Company	<u>1,000</u>	AG/CUB Ex. 1.3, 2:7
3	Adjustment to Corrosion Control	<u>(580)</u>	Line 1 - Line 2
<u>Allocations:</u>			
4	Rate Zone I - CIPS	<u>23.67%</u>	AG/CUB Ex. 1.3, 2:13
5	Staff Adjustment to Outside Professional Services	<u>\$ (137)</u>	Line 4 * Line 5
6	Rate Zone II - CILCO	<u>25.71%</u>	AG/CUB Ex. 1.3, 2:12
7	Staff Adjustment to Outside Professional Services	<u>\$ (149)</u>	Line 4 * Line 7
8	Rate Zone III - IP	<u>50.63%</u>	AG/CUB Ex. 1.3, 2:14
9	Staff Adjustment to Outside Professional Services	<u>\$ (294)</u>	Line 4 * Line 9