

**Ameren Illinois Electric
Accepted Adjustments
December 31, 2012
(In Thousands)**

Line #	Account (A)	Description (B)	Adjustment (C)	Accepted Adjustments (D)	Source (E)
Expenses					
1	588	Distribution	Account 588 Adjustment	\$ (25)	Staff Ex. 6.0, Sch. 6.11 FY/Ry, page 2, line 1; Staff 6.0, lines 199-200; Relocation includes payroll gross up \$6,228
2	588	Distribution	Company Use of Fuels	\$ (11)	Staff Ex. 6.0, Sch. 6.13 FY/Ry, line 7
3	926	Administrative and General	Incentive Comp Derivative Adj	\$ (103)	Staff Ex. 6.0, Sch 6.14 FY/Ry, line 3
4	408	Taxes - Other Than Income	Incentive Comp Derivative Adj Reclass from A&G per Staff to Taxes - Other	\$ (80)	Staff Ex. 6.0, Sch 6.14 FY/Ry, line 2
5	182-374/ 407	Regulatory Asset Amortization	Rate Case Expense	\$ 1	Staff Ex. 6.0, Attachment B, page 18 (TEE 16.12); Staff Ex. 7.0 Sch. 7.07, page 2
6	930.2	Administrative and General	Industry Dues Expense	\$ (8)	Hutton & Williams - Staff Ex. 8.0, Sch 8.02, line 5
7	930.2	Administrative and General	Industry Dues Expense	\$ (0)	STL Area Business Health Coalition - Staff Ex. 8.0, Sch 8.02, line 6
8	930.1	Administrative and General	Advertising Expenses, Sponsorships	\$ (2)	See Ameren Ex. 18.5, Sch 4
9	908	Customer Service and Informational Expenses	Customer Assistance Reclass from A&G per Staff to Customer Service and Informational Expenses	\$ (0)	See Ameren Ex. 18.5, Sch 3
10	930.2	Administrative and General	FEFL Advertising	\$ (8)	AIC Data Response to SRK 1.07 Attach 2
11	588	Distribution	Miscellaneous Distribution Expense	\$ (2)	Staff Ex. 6.0, Attachment B, page 18 (TEE 16.12); Staff Ex. 7.0 Sch. 7.09
12	909	Customer Service and Informational Expenses	Strategic International Group Consulting Reclass from A&G per Staff to Customer Service and Informational Expenses	\$ (109)	AIC Data response to AG 2.11, Attach 1, tab SICF
13	588	Distribution	Staff Exh 6.0, Attachment A-proposed disallowance	\$ (0)	Staff Ex. 6.0 Attachment A, line 71; Attachment B, page 16 (TEE 16.05)
14	588	Distribution	Staff Exh 6.0, Attachment A-proposed disallowance	\$ (0)	Staff Ex. 6.0 Attachment A, line 75; Attachment B, page 4-5 (TEE 16.06)
15	588	Distribution	Staff Exh 6.0, Attachment A-proposed disallowance	\$ (0)	Staff Ex. 6.0 Attachment A, line 76; Attachment B, page 4-5 (TEE 16.06)
16	588	Distribution	Staff Exh 6.0, Attachment A-proposed disallowance	\$ (0)	Staff Ex. 6.0 Attachment A, line 107; Attachment B, page 9 (TEE 16.10R)
17	588	Distribution	Staff Exh 6.0, Attachment A-proposed disallowance	\$ (15)	Staff Ex. 6.0 Attachment A, lines 109-111; Attachment B, page 19 (TEE 16.13)
18	588	Distribution	Staff Exh 6.0, Attachment A-proposed disallowance	\$ (1)	Staff Ex. 6.0 Attachment A, line 112; Attachment B, page 20 (TEE 16.14)
19	588	Distribution	Staff Exh 6.0, Attachment A-proposed disallowance	\$ (2)	See Ameren Ex. 18.5, Sch. 2; Staff Ex.6.0, Attachment A, lines 113-116; Attachment B, page 10 (TEE 16.15)
20		Depreciation and Amortization	Capital item moved from 588	\$ 0	See Ameren Ex. 18.5, Sch. 2; Staff Ex.6.0, Attachment A, lines 113-116; Attachment B, page 10 (TEE 16.15)
21	588	Distribution	Staff Exh 6.0, Attachment A-proposed disallowance	\$ (1)	Staff Ex. 6.0 Attachment A, lines 117-123; Attachment B, page 10 (TEE 16.15)
22			Distribution Subtotal	\$ (57)	Lines 1+2+11+13+14+15+16+17+18+19+21
23			Customer Service and Informational Expenses Subtotal	\$ (109)	Lines 9+12
24			Administrative and General Subtotal	\$ (122)	Lines 3+6+7+8+10
25			Depreciation and Amortization Subtotal	\$ 0	Line 20
26			Taxes - Other Than Income Subtotal	\$ (80)	Line 4
27			Regulatory Asset Amortization Subtotal	\$ 1	Line 5
28			Total Expenses Adjustment	\$ (368)	Lines 22-26

Rate Base items

29	398	Rate Base	Capital item moved from 588	1	See Ameren Ex. 18.5, Sch. 2; Staff Ex.6.0, Attachment A, lines 113-116; Attachment B, page 10 (TEE 16.15)
30		Rate Base	CWIP Accounts Payable	(36)	Staff Ex. 7.0, Schedule 7.01; AG Ex. 1.3, page 4

Items dependent on Template changes

31			M&S		Included on Ameren Ex. 18.3
32			Customer Deposits		Included on Ameren Ex. 18.3
33			Depreciation		Included on Ameren Ex. 18.3 detailed on Ex. 18.4, WP 18
34			Gross Revenue Conversion Factor		Included on Ameren Ex. 18.3
35			Reconciliation of Uncollectibles		Included on Ameren Ex. 18.3

Ameren Illinois Company
Adjustment To O&M and Capital Related to Springfield office equipment
As of December 31, 2012
(In Thousands)

Line No.	Description (A)	Total AIC Amount (B)	AIC Jurisdictional (C)	Source (D)
1	Equipment O&M Decrease Account 588	\$ (2)		Ameren response to TEE 16.15
2	Equipment Capital Increase Account 398	\$ 2		Ameren response to TEE 16.15
3	ASP O&M allocator - T,D,G	61.76%		ASP allocator Ameren Exh 1.4R, WP 8, page 130, Line 9
4	Adjustment to G&I Plant		\$ 1	Line 2 * Line 3
5	Adjustment to Accumulated Depreciation		\$ (0)	Ameren Exhibit 18.5, Schedule 2, Page 2
6	Adjustment to Accumulated Deferred Income Taxes		\$ (0)	Ameren Exhibit 18.5, Schedule 2, Page 2
7	Adjustment to Depreciation Expense		\$ 0	Ameren Exhibit 18.5, Schedule 2, Page 2

Ameren Illinois Company
Adjustment To O&M and Capital Related to Springfield office equipment
As of December 31, 2012
(In Thousands)

Line No.	Account Description	Amount	Book Depr Rate	State Tax Depr Rate	Fed Tax Depr Rate	Book Depr	State Tax Depr	Fed Tax Depr	State Tax Diff	Fed Tax Diff	State ADIT	Federal ADIT	State & Federal ADIT
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	Springfield office equipment Account 398	\$ 1.107	8.890%	24.490%	62.245%	\$ 0.098	\$ 0.271	\$ 0.689	\$ 0.173	\$ 0.591	\$ 0.016	\$ 0.201	\$ 0.217

NOTES

- [1] State Income Tax Rate 9.50%
- [2] Federal Income Tax Rate 35.00%
- [3] Federal Tax Rate for 2012 7-year plant additions incorporates bonus depreciation at 50%

Ameren Illinois Company
Customer Assistance Adjustment (Account 908)
As of December 31, 2012
(In Thousands)

Line No.	Description	Total AIC Amount	AIC Electric Jurisdictional	Source
	(A)	(B)	(C)	(D)
1	Heart Of Illinois Fair- Family Fun Zone (1)	\$ (5)	\$ (3)	Staff Ex. 10.0, Sch. 10.02, line 4a
2	AIC Self-Disallowed for Tangible Benefits related to Heart of Illinois Fair (\$500) (\$300) (1)	\$ (1)	\$ (0)	Ameren response to data request SRK 1.02; Ameren Ex. 24.2 (Line 2, Col B * 60%)

Note:

(1) Staff incorrectly disallowed $\$3,000 + \$500 = \$3,500$ for Electric portion of the Heart Of Illinois Fair - Family Fun Zone. See ICC Staff Sch. 10.02

**Ameren Illinois Company
General Advertising Expense - Sponsorships
As of December 31, 2012**

Line No.	Description	Total Amount	Electric Jurisdictional	Source
	(A)	(B)	(C)	(D)
	Account 930.1			
1	Staff Rebuttal Disallowance	\$ 98,997	\$ 91,137	ICC Staff Rebuttal Exhibit 10.0, Schedule 10.01, Page 4b
2	AIC agreed to additional Self-disallowance	\$ 2,229	\$ 2,052	Ameren Surrebuttal Exhibit 24.1
3	Total ICC Staff Rebuttal Disallowance	<u>\$ 101,226</u>	<u>\$ 93,189</u>	Line 1 + Line 2
4	AIC Direct Self-disallowance	\$ 37,072	\$ 34,128	Ameren WPC-2.17
5	Total Electric Sponsorships	\$ 208,897	\$ 192,311	Ameren Surrebuttal Exhibit 24.1
	Allowable Electric Sponsorships - AIC	<u>\$ 169,596</u>	<u>\$ 156,130</u>	Line 5 - Line 2 - Line 4
	Allowable Electric Sponsorships - Staff (1)	<u>\$ 70,839</u>	<u>\$ 65,214</u>	Line 5 - Line 3 - Line 4

Note:

(1) Includes Staff allowed amount of \$240 self-disallowed by AIC in Direct.