

**Ameren Illinois Company
Response to ICC Staff Data Requests
Docket Nos. 13-0192
Proposed General Increase in Natural Gas Delivery Service Rates
Data Request Response Date: 3/12/2013**

MHE 3.02

With respect to the transfer of Metro East assets from Union Electric to CIPS in 2005, please provide the journal entries that were used to record the transfer on the books of 1) UE, 2) CIPS, and 3) Ameren (parent company of UE and CIPS).

RESPONSE

**Prepared By: Brenda J. Menke
Title: Director, Income Tax
Phone Number: 314-554-2938**

Please see MHE 3.02 Attach for a spreadsheet that shows the journal entries made to record the transfer on the books of the Metro East assets from Union Electric (UE) to AmerenCIPS in 2005. No tax entries related to this transfer were made on the books of Ameren Corporation.

**MET Transfer
UE Gas Calculation
May 2, 2005**

		Book	Tax	Diff	DIT
Cr	102/108	(17,579,526)	(9,993,986)	7,585,540	2,890,091
Cr	Other Assets	(3,123,317)	(3,123,317)	-	-
Db	Other Liab	1,215,223	1,215,223	-	-
Db	253 - Def Cr - Env Cleanup	1,000,000	-	(1,000,000)	(381,000)
Cr	182 - Reg Asset FAS 109	(686,690)	-	686,690	261,629
Cr	182 - Reg Asset Gas Case	(170,800)	-	170,800	65,075
Db	254 - Prop	73,695	-	(73,695)	(28,078)
Db	254 - ITC	124,029	-	(124,029)	(47,255)
Db	255 - ITC	201,507	-	(201,507)	(76,774)
Db	N/R	9,472,940	9,472,940	7,043,799	2,683,687
Db	R/E	9,472,940	2,429,141		

Selling Price Calculation:

PTBI Calc:

Taxable income Calc:

Boot	
N/R	9,472,940
R/E	9,472,940
Liab Assumed	
253	1,000,000
254	197,724
255	201,507
Other	1,215,223
	<u>21,560,333</u>

Selling Price	21,560,333
Book Basis	<u>21,560,333</u>
Book Gain	-

PTBI	-
Sch M - Rev Temp Diff	7,043,799
Sch M - DIG	<u>(7,043,799)</u>
Taxable Income	-

Tax entries:

Db 190/282/283	2,683,687	
Cr 411		2,683,687
Db 410	2,683,687	
Cr 283		2,683,687

Db	1-20-410-375	2,352,629
Db	1-20-410-376	331,059
Cr	1-20-283-375	2,352,629
Cr	1-20-283-376	331,059

To set up DIT related to Deferred Intercompany Tax Gain on MET transfer

Db	1-20-410-102	73,695
Db	1-20-410-100	124,029
Db	1-20-410-381	334,000
Db	1-20-410-382	47,000
Db	1-20-282-100	686,690
Db	1-20-282-111	2,170,380
Db	1-20-282-112	340,266
Db	1-20-283-655	57,047
Db	1-20-283-656	8,028
Cr	1-20-411-100	686,690
Cr	1-20-411-111	2,170,380
Cr	1-20-411-112	340,266
Cr	1-20-411-655	57,047
Cr	1-20-411-656	8,028
Cr	1-20-283-381	334,000
Cr	1-20-283-382	47,000
Cr	1-20-282-102	73,695
Cr	1-20-190-100	124,029

To amortize DIT related to temporary differences on property transferred

**MET Transfer
CIP Gas Calculation
May 2, 2005**

		Book	Tax	Diff	DIT
Db	102/108	17,579,526	9,993,986	(7,585,540)	(3,011,459)
Db	Other Assets	3,123,317	3,123,317	-	-
Cr	Other Liab	(1,215,223)	(1,215,223)	-	-
Cr	253 - Def Cr - Env Cleanup	(1,000,000)	-	1,000,000	397,000
Db	182 - Reg Asset FAS 109	686,690	-	(686,690)	(272,616)
Db	182 - Reg Asset Gas Case	170,800	-	(170,800)	(67,808)
Cr	254 - Prop	(73,695)	-	73,695	29,257
Cr	254 - ITC	(124,029)	-	124,029	49,240
Cr	255 - ITC	(201,507)	-	201,507	79,998
Cr	N/P	(9,472,940)	(9,472,940)	(7,043,799)	(2,796,388)
Cr	Paid in Capital	(9,472,940)	(2,429,141)		

Selling Price Calculation:

PTBI Calc:

Taxable income Calc:

Boot	
N/R	9,472,940
R/E	9,472,940
Liab Assumed	
253	1,000,000
254	197,724
255	201,507
Other	1,215,223
	<u>21,560,333</u>

Selling Price	21,560,333
Book Basis	<u>21,560,333</u>
Book Gain	-

PTBI	-
Sch M - Rev Temp Diff	(7,043,799)
Sch M - Basis Step Up	<u>7,043,799</u>
Taxable Income	-

Tax entries:

Db 410	2,796,388	
Cr 190/282/283		2,796,388
Db 190	2,796,388	
Cr 411		2,796,388

Db	1-41-190-365	2,282,191
Db	1-41-190-366	514,197
Cr	1-41-411-365	2,282,191
Cr	1-41-411-366	514,197

To set up DIT related to Deferred Intercompany Tax Gain on MET transfer

Db	2-41-282-102	73,695
Db	2-41-190-100	124,029
Db	2-41-283-381	324,000
Db	2-41-283-382	73,000
Db	2-41-410-100	800,312
Db	2-41-410-111	2,182,726
Db	2-41-410-112	340,266
Db	2-41-410-655	55,339
Db	2-41-410-656	12,468
Cr	2-41-282-100	800,312
Cr	2-41-282-111	2,182,726
Cr	2-41-282-112	340,266
Cr	2-41-283-655	55,339
Cr	2-41-283-656	12,468
Cr	2-41-411-381	324,000
Cr	2-41-411-382	73,000
Cr	2-41-411-102	73,695
Cr	2-41-411-100	124,029

To amortize DIT related to temporary differences on property transferred

Ameren Illinois Company
Response to ICC Staff Data Requests
Docket Nos. 13-0192
Proposed General Increase in Natural Gas Delivery Service Rates
Data Request Response Date: 3/12/2013

MHE 3.04

With respect to the response provided in MHE 3.04 indicate the disposition of the federal and state Accumulated Deferred Income Taxes that were recorded on the books of UE when the assets were transferred from UE to CIPS.

RESPONSE

Prepared By: Brenda J. Menke
Title: Director, Income Tax
Phone Number: 314-554-2938

The accumulated deferred income taxes recorded on the books of UE were reversed at the time of the transfer of the assets from UE to AmerenCIPS. At the same time, a deferred tax liability related to the deferred intercompany tax gain on the transfer was set up on the books of UE. The net impact on total deferred taxes on the books of UE was zero. Please see MHE 3.02 Attach 1 for the specific entries tied to this response.

Ameren Illinois Company
Response to ICC Staff Data Requests
Docket Nos. 13-0192
Proposed General Increase in Natural Gas Delivery Service Rates
Data Request Response Date: 3/27/2013

MHE 5.01

With respect to the transfer of Metro East assets from Union Electric to Central Illinois Public Service Company ("CIPS") please provide the tax basis of the property transferred to CIPS that was recognized on the books of Union Electric.

RESPONSE

Prepared By: Brenda J. Menke
Title: Director, Income Tax
Phone Number: 314-554-2938

The tax basis of the property transferred from Union Electric to CIPS that was recognized on the books of Union Electric was \$9,993,986, as shown in MHE 3.02 Attach 1.

**Ameren Illinois Company
Response to ICC Staff Data Requests
Docket Nos. 13-0192
Proposed General Increase in Natural Gas Delivery Service Rates
Data Request Response Date: 3/27/2013**

MHE 5.02

With respect to the transfer of Metro East assets from Union Electric to CIPS please provide the tax basis of the property transferred to CIPS that was recognized on the books of CIPS.

RESPONSE

**Prepared By: Brenda J. Menke
Title: Director, Income Tax
Phone Number: 314-554-2938**

The tax basis of the property transferred from Union Electric to CIPS that was recognized on the books of CIPS was equal to the purchase price of \$21,560,333, as shown in MHE 3.02 Attach 1.

Ameren Illinois Company
Response to ICC Staff Data Requests
Docket Nos. 13-0192
Proposed General Increase in Natural Gas Delivery Service Rates
Data Request Response Date: 3/27/2013

MHE 5.04

With respect to the transfer of Metro East assets from Union Electric to CIPS, please provide the amount of deferred income taxes recognized on the books of CIPS associated with the transferred Metro East assets by Account number at the time of the transfer.

RESPONSE

Prepared By: Brenda J. Menke
Title: Director, Income Tax
Phone Number: 314-554-2938

The amount of deferred income taxes recognized on the books of CIPS associated with the transferred Metro East assets, by account number at the time of the transfer are as follows:

190-365	\$2,282,191 - Debit
190-366	514,197 - Debit
282-102	73,695 - Debit
190-100	124,028 - Debit
283-381	324,000 - Debit
283-382	73,000 - Debit
282-100	800,312 - Credit
282-111	2,182,726 - Credit
282-112	340,266 - Credit
283-655	55,339 - Credit
283-656	<u>12,468 - Credit</u>
Net Total	\$0

Ameren Illinois Company
Response to ICC Staff Data Requests
Docket Nos. 13-0192
Proposed General Increase in Natural Gas Delivery Service Rates
Data Request Response Date: 3/27/2013

MHE 5.05

With respect to the transfer of Metro East assets from Union Electric to CIPS, please provide the reason for any difference between the amount of deferred income taxes on the books of UE related to the transferred Metro East assets at the time of transfer and the amount of deferred income taxes for the Metro East assets recognized on the books of CIPS at the time of transfer.

RESPONSE

Prepared By: Brenda J. Menke
Title: Director, Income Tax
Phone Number: 314-554-2938

Since book basis was equal to tax basis for CIPS at the time of the transfer of the Metro East assets, the net deferred tax liability on CIPS books was zero.

For UE, the book-tax difference at the time of the transfer was the deferred intercompany tax gain. The related deferred tax liability was \$2,683,687. There were no other related deferred taxes remaining on the books of UE, since the Metro East assets were no longer owned by UE.

**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: 6/3/2013**

MHE 10.02

Referring to the journal entries provided in the response labeled "MHE 3.02 Attach," please provide the same information requested in MHE 10.01 regarding the effect of the Metro East Transfer on UE's rate base.

For each rate base component with which the Company disagrees in the table above, please provide a corrected version of this table and fully explain why the revision is necessary.

RESPONSE

**Prepared By: Brenda J. Menke
Title: Director, Income Tax
Phone Number: 314-554-2938**

Below is the impact of the transaction on Union Electric's rate base:

Description	Amount Before Transaction	Amount After Transaction
Plant in Service (Account 102 only)Credit to USOA Acct. 102	\$17,579,526	\$0
Deferred Taxes related to Plant Account 102Debit to USOA Acct. 190/282/283	\$(2,683,688)	\$0
"Offsetting Amount" Credit to USOA Acct. 190	\$0	\$0
Total Rate Base	\$14,895,838	\$0

After the sale of the Metro East assets, the rate base for Union Electric does not include anything related to these assets, as they are no longer owned by Union Electric.

**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: 7/12/2013**

MHE 12.02

Please provide in detail each journal entry in which ADIT was accrued on the Metro East Assets transferred from UE to CIPS (separate from other assets) subsequent to the transfer.

RESPONSE

**Prepared By: Brenda J. Menke
Title: Director, Income Tax
Phone Number: 314-554-2938**

Objection. The request seeks information that is not in the possession of Ameren Illinois or Ameren Services in the format requested and not readily available. A special study would need to be initiated to determine whether the requested data could be segregated and compiled. Subject to that objection, AIC provides the following response sponsored by Ms. Menke.

See MHE 12.02 Attach which shows summary annual journal entry activity for ADIT accounts 190-365 and 190-366 related to the step-up portion of the tax basis on the Metro East assets transferred to CIPS. The offset to these accounts are major 410 or 411, deferred income tax expense.

The remainder of the information requested relates to the offsetting deferred tax liabilities recorded in accounts 282-111 and 282-112. The information requested is not in the possession of Ameren Illinois or Ameren Services. The income tax records in account 282 were not maintained separately for the Metro East assets; therefore we could not separate the ADIT entries related to those assets. A special study would be required to create some approximation of the data in the manner suggested by the request, and there is insufficient time to prepare such data for this proceeding. To the extent there is a desire to examine potential alternative means of ascertaining the information Staff requires, Ms. Everson may contact the sponsor for further discussion.

Ameren Illinois Company
Docket No. 13-0192
MHE 12.02

	<u>190-365</u>	<u>190-366</u>	<u>Total</u>
Balance 12/31/2004	-	-	-
Transfer 05/02/2005	2,282,191	514,197	2,796,388
Activity 2005	(42,791)	(9,641)	(52,432)
Balance 12/31/2005	2,239,400	504,556	2,743,956
Activity 2006	434,416	14,514	448,930
Balance 12/31/2006	2,673,816	519,070	3,192,886
Activity 2007	(682,556)	(70,422)	(752,978)
Balance 12/31/2007	1,991,260	448,648	2,439,908
Activity 2008	(177,138)	(39,910)	(217,048)
Balance 12/31/2008	1,814,122	408,738	2,222,860
Activity 2009	(142,346)	(32,072)	(174,418)
Balance 12/31/2009	1,671,776	376,666	2,048,442
Activity 2010	(166,523)	(37,467)	(203,990)
Balance 12/31/2010	1,505,253	339,199	1,844,452
Activity 2011	(103,388)	14,947	(88,441)
Balance 12/31/2011	1,401,865	354,146	1,756,011
Activity 2012	(110,443)	(32,773)	(143,216)
Balance 12/31/2012	1,291,422	321,373	1,612,795

**Ameren Illinois Company's
Response to Illinois Office of Attorney General Data Requests
Docket No. 13-0192
Proposed General Increase in Natural Gas Delivery Service Rates
Data Request Response Date: 3/22/2013**

AG 2.11

Referring to Gas Schedule B-9, please provide the actual balances of accumulated deferred income taxes as of December 31, 2012 and the projected changes to derive the 12/31/2013 balances.

RESPONSE

**Prepared By: Brenda J. Menke
Title: Director, Income Tax
Phone Number: 314-554-2938**

See AG 2.11 Attach. The file includes two sheets, the first, titled Total 12.31.2012, shows all actual gas deferred taxes in column C, and jurisdictional accumulated deferred income tax at December 31, 2012 in column E. The second sheet, titled, Jurisdictional, shows the jurisdictional amounts in column B, the projected change for 2013 activity in column C, and the projected jurisdictional amounts in column D.

6
Pg 13 of 15

Line No.	Account (A)	Description (B)	Actual Balance at 12/31/2012 (C)	Other (D)	Gas (E)
1	2-ZA-190-FOL	Federal NOL Carry Forward	12,267,986	-	12,267,986
2	2-ZA-190-NLF	Federal Effect of Illinois NOL	(1,254,918)	-	(1,254,918)
3	2-ZA-190-NOL	State Effect of Illinois NOL	3,585,480	-	3,585,480
4	2-ZA-190-100	Unamortized Investment Tax Credit	834,017	834,017	-
5	2-ZA-190-365	Tax Depr Step-Up Basis Metro - Federal	1,291,422	-	1,291,422
6	2-ZA-190-366	Tax Depr Step-Up Basis Metro - State	321,373	-	321,373
7	2-ZA-190-61A	FAS 106-2, Part D, Medicare Prescription - Federal	(906,369)	(906,369)	-
8	2-ZA-190-61B	FAS 106-2, Part D, Medicare Prescription - State	(239,266)	(239,266)	-
9	2-ZA-190-611	Increase/Decrease Injuries & Damanges Reserve - Federal	4,069,989	4,069,989	-
10	2-ZA-190-612	Increase/Decrease Injuries & Damanges Reserve - State	1,197,204	1,197,204	-
11	2-ZA-190-611	Increase/Decrease Legal Expense Reserve - Federal	(105,986)	-	(105,986)
12	2-ZA-190-612	Increase/Decrease Legal Expense Reserve - State	(31,787)	-	(31,787)
13	2-ZA-190-611	Increase/Decrease Uncollectible Accounts Reserve - Federal	1,343,670	-	1,343,670
14	2-ZA-190-612	Increase/Decrease Uncollectible Accounts Reserve - State	402,995	-	402,995
15	2-ZA-190-611	Employee Bonus Accrual - Federal	3,099,618	-	3,099,618
16	2-ZA-190-612	Employee Bonus Accrual - State	929,641	-	929,641
17	2-ZA-190-611	Employee Bonus Payment - Federal	(2,098,158)	-	(2,098,158)
18	2-ZA-190-612	Employee Bonus Payment - State	(629,282)	-	(629,282)
19	2-ZA-190-611	Employee Bonus 481a Adjustment - Federal	(230,841)	-	(230,841)
20	2-ZA-190-612	Employee Bonus 481a Adjustment - State	(89,234)	-	(89,234)
21	2-ZA-190-611	FAS 106 Post Retirement Benefits - Federal	75,371	75,371	-
22	2-ZA-190-612	FAS 106 Post Retirement Benefits - State	(27,243)	(27,243)	-
23	2-ZA-190-611	Gas Storage Fields - Federal	17,806,839	-	17,806,839
24	2-ZA-190-612	Gas Storage Fields - State	5,340,646	-	5,340,646
25	2-ZA-190-611	Over/Under Accrual Gross Receipts Tax - Federal	252,701	-	252,701
26	2-ZA-190-612	Over/Under Accrual Gross Receipts Tax - State	75,790	-	75,790
27	2-ZA-190-611	Over/Under Accrual Property Tax - Federal	1,145,300	-	1,145,300
28	2-ZA-190-612	Over/Under Accrual Property Tax - State	343,500	-	343,500
29	2-ZA-190-611	Pension Expense Allowed/Disallowed - Federal	7,014,684	7,014,684	-
30	2-ZA-190-612	Pension Expense Allowed/Disallowed - State	2,103,851	2,103,851	-
31	2-ZA-190-611	Severance Rate Case Settlement - Federal	(168,849)	-	(168,849)
32	2-ZA-190-612	Severance Rate Case Settlement - State	(45,456)	-	(45,456)
33	2-ZA-190-611	Vacation Pay Adjustment - Federal	164,012	164,012	-
34	2-ZA-190-612	Vacation Pay Adjustment - State	49,191	49,191	-
35	2-ZA-190-611	ADIT Deferred Asset - Federal	-	-	-
36	2-ZA-190-612	ADIT Deferred Asset - State	-	-	-
37	2-XP-190-TXP	Deferred Tax Asset - OCI	(1,380,422)	(1,380,422)	-
38	2-XP-190-61A	ADIT Deferred Asset (Medicare Part D) - Federal	(47,430)	(47,430)	-
39	2-XP-190-61B	ADIT Deferred Asset (Medicare Part D) - State	(12,785)	(12,785)	-
40	2-XP-190-611	FAS 106 Post Retirement Benefits - Federal	1,575,686	1,575,686	-
41	2-XP-190-612	FAS 106 Post Retirement Benefits - State	429,962	429,962	-
42	2-XP-190-611	FAS 158 Reversal - Federal	1,126,878	1,126,878	-
43	2-XP-190-612	FAS 158 Reversal - State	253,543	253,543	-
44	2-XP-190-611	Pension Expense Allowed/Disallowed - Federal	2,578,689	2,578,689	-
45	2-XP-190-612	Pension Expense Allowed/Disallowed - State	702,240	702,240	-
46	2-XP-190-611	ADIT Deferred Asset - Federal	-	-	-
47	2-XP-190-612	ADIT Deferred Asset - State	-	-	-
48	2-YP-190-TXP	Deferred Tax Asset - OCI - Federal	(837,604)	(837,604)	-
49	2-YP-190-TXS	Deferred Tax Asset - OCI - State	837,604	837,604	-
50	2-YP-190-611	OPEB Accrual - Federal	(6,316,947)	(6,316,947)	-
51	2-YP-190-612	OPEB Accrual - State	(1,817,012)	(1,817,012)	-
52	2-YP-190-611	Pension Accrual - Federal	(7,909,053)	(7,909,053)	-
53	2-YP-190-612	Pension Accrual - State	(1,987,858)	(1,987,858)	-
54	2-YP-190-611	ADIT Deferred Asset - Federal	-	-	-
55	2-YP-190-612	ADIT Deferred Asset - State	-	-	-
56		Total Account 190	<u>45,303,582</u>	<u>1,731,132</u>	<u>43,572,450</u>
57	2-ZA-282-111	ADIT Property Related - Federal	(177,274,952)	-	(177,274,952)
58	2-ZA-282-112	ADIT Property Related - State	(38,283,268)	-	(38,283,268)
59	2-ZA-282-115	ADIT Automated Meter Reading Equipment - Federal	(2,142,725)	-	(2,142,725)
60	2-ZA-282-116	ADIT Automated Meter Reading Equipment - State	(520,422)	-	(520,422)
61	2-ZA-282-125	ADIT Mixed Service Costs CWIP - Federal	4,875,034	-	4,875,034
62	2-ZA-282-126	ADIT Mixed Service Costs CWIP - State	1,107,048	-	1,107,048
63	2-ZA-282-147	ADIT Temporary Differences CWIP - Federal	(6,450)	-	(6,450)
64	2-ZA-282-148	ADIT Temporary Differences CWIP - State	(1,935)	-	(1,935)
65	2-ZA-282-753	ADIT Reg Liab - AFUDC Equity CWIP - Federal	(174,999)	(174,999)	-
66	2-ZA-282-754	ADIT Reg Liab - AFUDC Equity CWIP - State	(41,891)	(41,891)	-
67		Total Account 282	<u>(212,664,560)</u>	<u>(216,890)</u>	<u>(212,447,670)</u>

6
Pg 14 of 15

Line No.	Account (A)	Description (B)	Actual Balance at 12/31/2012 (C)	Other (D)	Gas (E)
68	2-ZA-283-651	Gas Rate Case Expense - Federal	(592,695)	-	(592,695)
69	2-ZA-283-652	Gas Rate Case Expense - State	(177,762)	-	(177,762)
70	2-ZA-283-651	Illinois Bad Debt Tracker - Federal	1,481,335	1,481,335	-
71	2-ZA-283-652	Illinois Bad Debt Tracker - State	444,284	444,284	-
72	2-ZA-283-651	Manufactured Gas & Other Environmental Cleanup - Federal	7,749,757	7,749,757	-
73	2-ZA-283-652	Manufactured Gas & Other Environmental Cleanup - State	2,217,426	2,217,426	-
74	2-ZA-283-996	Merger Initiatives - Federal	(508,185)	-	(508,185)
75	2-ZA-283-997	Merger Initiatives - State	(142,294)	-	(142,294)
76	2-ZA-283-651	Prepayments - Federal	(1,497,219)	-	(1,497,219)
77	2-ZA-283-652	Prepayments - State	(449,047)	-	(449,047)
78	2-ZA-283-651	Purchase Gas Adjustment - Federal	-	-	-
79	2-ZA-283-652	Purchase Gas Adjustment - State	-	-	-
80	2-ZA-283-651	Non-property deferred - Federal	-	-	-
81	2-ZA-283-652	Non-property deferred - State	-	-	-
82		Total Account 283	<u>8,525,600</u>	<u>11,892,802</u>	<u>(3,367,202)</u>
83		TOTAL DEFERRED	<u>\$ (158,835,378)</u>	<u>\$ 13,407,044</u>	<u>\$ (172,242,422)</u>

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

Line	Description (A)	Jurisdictional Amounts December 31, 2012 (B)	Projected Change (C)	Jurisdictional Amounts December 31, 2013 (D)
1	ACCOUNT 190:			
2	Federal NOL Carryforward	\$ 12,268	\$ (10,340)	\$ 1,928
3	Federal Effect of Illinois NOL	(1,255)	232	(1,023)
4	State Effect of Illinois NOL	3,585	(663)	2,922
5	Unamortized Investment Tax Credit	-	-	-
6	Tax Depr Step-Up Basis - Metro	1,613	(151)	1,462
7	Increase/Decrease Legal Expense Reserve	(138)	(147)	(285)
8	Increase/Decrease Uncollectible Accounts Reserve	1,747	1,983	3,729
9	Employee Bonus Accrual	4,029	(439)	3,590
10	Employee Bonus Payment	(2,727)	(1,432)	(4,159)
11	Employee Bonus 481a Adjustment	(300)	1,854	1,554
12	Gas Storage Fields	23,147	2,802	25,949
13	Over/Under Accrual Gross Receipts Tax	328	-	328
14	Over/Under Accrual Property Tax	1,489	-	1,489
15	Severance Rate Case Settlement	(214)	(32)	(246)
16	Vacation Pay Adjustment	-	-	-
17	Total - ACCOUNT 190	<u>43,572</u>	<u>(6,333)</u>	<u>37,240</u>
18	ACCOUNT 282:			
19	Property Related	(215,558)	(2,743)	(218,301)
20	Automated Meter Reading Equipment	(2,663)	(98)	(2,761)
21	Mixed Service Costs CWIP	5,782	(1,331)	4,451
22	Temporary Differences CWIP	(8)	0	(8)
23	Total - ACCOUNT 282	<u>(212,448)</u>	<u>(4,172)</u>	<u>(216,620)</u>
24	ACCOUNT 283:			
25	Rate Case Expense	(770)	(200)	(970)
26	Merger Initiatives	(650)	63	(588)
27	Prepayments	(1,946)	1,039	(907)
28	Purchase Gas Adjustment	-	-	-
29	Total - ACCOUNT 283	<u>(3,367)</u>	<u>902</u>	<u>(2,466)</u>
30	Total ACCUMULATED DEFERRED INCOME TAXES	<u>\$ (172,242)</u>	<u>\$ (9,603)</u>	<u>\$ (181,846)</u>