

Ameren Illinois Electric  
**Workpaper Supporting Depreciation Expense**  
 Twelve Months Ended December 31, 2012  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Net Plant Additions (C)	Depreciation Rate (D)	Total Plant Additions Depr Adjustment (E)
1		<b>Electric Intangible Plant</b>			
2	301- 303	Subtotal - Electric Intangible Plant	\$ 11,605		\$ 414
		Intangible Plant Allocated to Electric Distribution	8,085	3.57%	289
3		<b>Electric Distribution Plant</b>			
4	360-374	Subtotal - Electric Distribution Plant	166,958	3.26%	5,438
5		<b>Electric General Plant</b>			
6	389-399	Subtotal - Electric General Plant	24,891		606
7		General Plant Allocated to Electric Distribution	17,339	2.43%	422
8		<b>Total Electric Plant in Service</b>	<u>\$ 192,382</u>		<u>\$ 6,149</u>

Sch. B-2.1

WPC-2.23c

**ORIGINAL FILED**  
 13-0301  
 AG Cross 5  
 Stafford  
 9/17/13  
 5A

ICC DOCKET: 13-0301  
 AG Cross Exhibit: 5

**Ameren Illinois Company's  
Response to ICC Staff Data Requests  
Docket No. 13-0301  
Rate MAP-P Modernization Action Plan - Pricing Annual Update Filing.**

**Revised Data Request Response Date: 8/16/2013**

JMO 3.05R

**(Projected Plant Additions Depreciation Expense)** – Please calculate the depreciation expense and all related rate base components for the utilization of the 2012 depreciation study rates for the 2013 projected plant additions as shown on Schedules C-2.23, B-2.11, and B-2.15.

**RESPONSE**

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

Ameren Illinois calculated the depreciation expense and reserve related to 2013 projected plant additions using the Rate MAP-P template approved by the Commission in Docket No. 12-0001. As stated in Ameren Exhibit 1.0, line 621-632, the approved template utilizes actual 2012 depreciation expense in the calculation of functional composite depreciation rates and accumulated depreciation applicable to 2013 projected additions. Accordingly, the Company does not consider use of the new 2013 depreciation rates appropriate for calculation of revenue requirement in this proceeding without Commission approved changes to the existing formula rate template under a Section 9-201 filing. However, the Company has performed the requested calculation, which is provided in JMO 3.05R Attach.

Ameren Illinois Electric  
 Workpaper Supporting Depreciation Recalculation for JMO 3.05R  
 (\$000s)

Line No.	Account Description (A)	Plant Adjusted Amount (B)	Book Depr Rate (C)	State Tax Depr Rate (D)	Fed Tax Depr Rate (E)	Book Depr (F)	State Tax Depr (G)	Fed Tax Depr (H)	State Tax Diff (I)	Fed Tax Diff (J)	State ADIT (K)	Federal ADIT (L)	State & Federal ADIT (M)
1	2013 Distribution Plant	\$ 196,961	3.50%	7.219%	53.610%	\$ 6,894	\$ 14,219	\$ 105,590	\$ 7,325	\$ 98,696	\$ 696	\$ 34,300	\$ 34,996
2	2013 Distribution Plant - Retirements	\$ (30,003)	3.50%	7.219%	7.219%	\$ (1,050)	\$ (2,166)	\$ (2,166)	\$ (1,116)	\$ (1,116)	\$ (106)	\$ (353)	\$ (459)
3	2013 General Plant	\$ 36,773	5.56%	32.000%	32.000%	\$ 2,045	\$ 11,768	\$ 11,768	\$ 9,723	\$ 9,723	\$ 924	\$ 3,080	\$ 4,003
4	2013 General Plant - Retirements	\$ (19,434)	5.56%	32.000%	32.000%	\$ (1,081)	\$ (6,219)	\$ (6,219)	\$ (5,138)	\$ (5,138)	\$ (488)	\$ (1,628)	\$ (2,116)
5	2013 Intangible Plant	\$ 8,085	20.00%	44.450%	44.450%	\$ 1,617	\$ 3,594	\$ 3,594	\$ 1,977	\$ 1,977	\$ 188	\$ 626	\$ 814
6	2013 Incentive Comp EPS	\$ (108)	3.50%	7.219%	53.610%	\$ (4)	\$ (8)	\$ (58)	\$ (4)	\$ (54)	\$ (0)	\$ (19)	\$ (19)
7	2013 PSUP	\$ (377)	3.50%	7.219%	53.610%	\$ (13)	\$ (27)	\$ (202)	\$ (14)	\$ (189)	\$ (1)	\$ (66)	\$ (67)
8	2013 Production	\$ (565)	3.50%	7.219%	53.610%	\$ (20)	\$ (41)	\$ (303)	\$ (21)	\$ (283)	\$ (2)	\$ (98)	\$ (100)
9	2013 NESC Additions	\$ (2,276)	3.50%	7.219%	53.610%	\$ (80)	\$ (164)	\$ (1,220)	\$ (85)	\$ (1,140)	\$ (8)	\$ (396)	\$ (404)
10	Total	<u>\$ 189,056</u>				<u>\$ 8,308</u>					<u>\$ 1,201</u>	<u>\$ 35,446</u>	<u>\$ 36,647</u>

**NOTES**

- [1] State Income Tax Rate 9.50%
- [2] Federal Income Tax Rate 35.00%
- [3] Federal Tax Rate for 2013 plant additions incorporates bonus depreciation at 50% except for General/Intangible Plant which generally do not qualify for bonus depreciation.
- [4] Plant Additions amounts shown are net of Estimated Retirements and reflect the Electric Distribution portion of Net Plant Additions
- [5] Source for Lines 1-3 column (B) is Part 285, Schedule B-2.1, column (E), Lines 4., 6, and 10. Source for Lines 4-7 column (B) is Part 285, Schedules B-2.3 through B-2.6
- [6] Line 2 General Plant Tax Depreciation Rate rate used for this calculation is the rate applicable to investment in computer and autos.
- [7] Line 3 Intangible Plant amortization rate was not changed as part of the depreciation study.

**Ameren Illinois Company's  
Response to ICC Staff Data Requests  
Docket No. 13-0301  
Rate MAP-P Modernization Action Plan - Pricing Annual Update Filing.  
Data Request Response Date: 8/12/2013**

JMO 14.01

(Depreciation Expense) Similar to the Company's response to Staff Data Request JMO 3.05, for the FY revenue requirement, apply the electric depreciation rates effective January 1, 2013 to the December 31, 2012 utility plant balances to calculate the incremental amount of depreciation expense and all related rate base components, including but not limited to Accumulated Depreciation and Accumulated Deferred Income Taxes.

**RESPONSE**

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

Please refer to JMO 14.01 Attach for the requested information.

Ameren Illinois Electric  
**Workpaper Supporting Depreciation Recalculation for JMO 14.01**  
(\$000s)

Line No.	Description (A)	Year-End 2012 Plant Amount [3] (B)	Change in Book Depr Rate [4] (C)	Change in Book Depr Expense (D) (B * C)	State and Fed Tax Diff (E) (Col. D)	Change in State ADIT [1] (F) (E * 9.50%)	Change in Federal ADIT [2] (G) ((E - F) * 35%)	Change in State & Federal ADIT (H) (F + G)	Change in Book Depr Reserve (I) (D * - 1.0)	Change in Rate Base (J) (H + I)
1	2012 Distribution Plant	\$ 4,808,707								
2	Previously Disallowed Plant Adjustments	\$ (15,891)								
3	2012 Incentive Comp EPS	\$ (326)								
4	2012 PSUP	\$ (580)								
5	2012 Production	\$ (782)								
6	2012 NESC Additions	\$ (3,403)								
7	Adjusted 2012 Distribution Plant	<u>\$ 4,787,724</u>	0.22%	<u>\$ 10,533</u>	<u>\$ 10,533</u>	<u>\$ 1,001</u>	<u>\$ 3,336</u>	<u>\$ 4,337</u>	<u>\$ (10,533)</u>	<u>\$ (6,196)</u>
8	2012 General Plant	<u>\$ 280,352</u>	1.07%	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 285</u>	<u>\$ 950</u>	<u>\$ 1,235</u>	<u>\$ (3,000)</u>	<u>\$ (1,765)</u>
9	Total (Line 7 + Line 8)			<u>\$ 13,533</u>	<u>\$ 13,533</u>	<u>\$ 1,286</u>	<u>\$ 4,287</u>	<u>\$ 5,572</u>	<u>\$ (13,533)</u>	<u>\$ (7,961)</u>

**NOTES**

[1] State Income Tax Rate

9.50%

[2] Federal Income Tax Rate

35.00%

[3] Source for Line 1 is Part 285, Sch. B-1, col (D), Line 4. Source for Lines 2-6 is Part 285, Sch. B-2, Lines 2 and 7-10. Source for Line 8 is Part 285, Sch. B-1, col (D), Line 6.

[4] Source for Lines 7 and 8 is 11/ 19/12 Section 5-104 (c) Filing Attachment A with Distribution change from 3.28% to 3.50% and General Plant change from 4.49% to 5.56%.