

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

Line No.	Description	Company Rebuttal Present (AIC Ex. 17.3 Sch. 1)	Adjustments (App. C, p. 4)	Pro Forma Present (Cols. b+c)	Company Proposed Increase (AIC Ex. 17.3 Sch. 1)	Gross Revenue Conversion Factor	Proposed Rates With Adjustments (Cols. d+e+f)	Adjustment To Proposed Increase	Approved Operating Statement per Order (Cols. g+h)	Hillsboro Used & Useful Allowance	Approved Pro Forma w Hillsboro Allowance (Cols. i+j)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	Gas Operating Revenues	\$ 170,204	\$ (229)	\$ 169,975	\$ 20,021	\$ 1	\$ 189,997	\$ (8,615)	\$ 181,382	\$ 46	\$ 181,428
2	Other Revenues	2,157	229	2,386	-	-	2,386	-	2,386	-	2,386
3	Total Operating Revenue	172,361	-	172,361	20,021	\$ 1	192,383	(8,615)	183,768	46	183,814
4	Uncollectible Accounts	2,549	2	2,551	188	-	2,739	(81)	2,658	-	2,658
5	Cost of Gas	-	-	-	-	-	-	-	-	-	-
6	Production Expenses	833	-	833	-	-	833	-	833	-	833
7	Storage, Term., and Proc. Expenses	6,223	-	6,223	-	-	6,223	-	6,223	-	6,223
8	Transmission Expenses	3,360	29	3,389	-	-	3,389	-	3,389	-	3,389
9	Distribution Expenses	39,633	305	39,938	-	-	39,938	-	39,938	-	39,938
10	Cust. Accounts, Service and Sales	15,084	-	15,084	-	-	15,084	-	15,084	-	15,084
11	Administrative and General Expenses	28,281	(2,673)	25,608	-	-	25,608	-	25,608	-	25,608
12	Depreciation and Amortization	19,744	163	19,907	-	-	19,907	-	19,907	-	19,907
13	Taxes Other than Income	8,141	(10)	8,131	-	-	8,131	-	8,131	-	8,131
14		-	-	-	-	-	-	-	-	-	-
15	Total Operating Expense										
16	Before Income Taxes	123,848	(2,184)	121,664	188	-	121,852	(81)	121,771	-	121,771
17	State Income Tax	2,965	244	3,209	1,884	-	5,093	(811)	4,282	4	4,286
18	Federal Income Tax	9,885	816	10,701	6,282	-	16,983	(2,703)	14,280	15	14,295
19	Deferred Taxes and ITCs Net	(304)	-	(304)	-	-	(304)	-	(304)	-	(304)
20	Total Operating Expenses	136,394	(1,124)	135,270	8,354	-	143,624	(3,595)	140,029	19	140,048
21	NET OPERATING INCOME	\$ 35,967	\$ 1,124	\$ 37,091	\$ 11,667	\$ 1	\$ 48,759	\$ (5,020)	\$ 43,739	\$ 27	\$ 43,766
22	Rate Base (Appendix C, Page 5)								\$ 564,128		
23	Overall Rate of Return (per Order)								7.75%		
24	Non-Used and Useful Investment ( Ameren Ex. 2.3 RZ )										870
25	Rate of Return Excluding Common Equity Return (per Order)										3.06%
26	Revenue Change from Co. Rebuttal Present (with and without Hillsboro Used & Useful) (Cols. (i) and (k), Line 3 minus Col. (d), Line 3)								\$ 11,407		\$ 11,453
27	Percentage Revenue Change (Cols. (i) and (h), Line 26 divided by Col. (c), Line 3)								6.62%		6.64%

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

Line No.	Description	Interest Synchronization (App. C, p. 8)	Charitable Contributions (Staff Ex. 10.0, (Rev.), Sch. 10.08)	Uncollectible Expense (Staff Ex. 11.0, (Rev.), Sch. 11.02)	Non-Union Wage Increase (AIC Cross Exhibit 5)	Outside Professional Services (AIC Cross Exhibit 7)	Employee Benefits (Staff Ex. 11.0, (Rev.), Sch. 11.05)	Rate Case Expense (Staff Ex. 12.0, Sch. 12.01)	Subtotal Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Gas Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-
3	Total Operating Revenue	-	-	-	-	-	-	-	-
4	Uncollectible Accounts	-	-	2	-	-	-	-	2
5	Cost of Gas	-	-	-	-	-	-	-	-
6	Production Expenses	-	-	-	-	-	-	-	-
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-	-
9	Distribution Expenses	-	-	-	-	-	-	-	-
10	Cust. Accounts, Service and Sales	-	-	-	-	-	-	-	-
11	Administrative and General Expenses	-	(102)	-	(92)	(55)	(1,981)	(34)	(2,264)
12	Depreciation and Amortization	-	-	-	(1)	-	-	-	(1)
13	Taxes Other than Income	-	-	-	(10)	-	-	-	(10)
14		-	-	-	-	-	-	-	-
15	Total Operating Expense	-	(102)	2	(103)	(55)	(1,981)	(34)	(2,273)
16	Before Income Taxes	-	(102)	2	(103)	(55)	(1,981)	(34)	(2,273)
17	State Income Tax	37	10	-	10	5	188	3	253
18	Federal Income Tax	124	32	(1)	33	17	627	11	843
19	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
20	Total Operating Expenses	161	(60)	1	(60)	(33)	(1,166)	(20)	(1,177)
21	NET OPERATING INCOME	\$ (161)	\$ 60	\$ (1)	\$ 60	\$ 33	\$ 1,166	\$ 20	\$ 1,177

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

Line No.	Description	Subtotal Operating Statement Adjustments	Rental Revenues (AG Ex. 5.1, p. 3)	Advertising Expense (Staff Ex. 13.0, Sch. 13.02)	Industry Dues (Staff Ex. 13.0, Sch. 13.04)	Credit Card Expense (Staff Ex. 13.0, Sch. 13.06)	Corrosion Control Expense (Per Order)	SVT Program (Ameren Ex. 31.4 Schedule 1)	Subtotal Operating Statement Adjustments
	(a)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	Gas Operating Revenues	\$ -	\$ (229)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (229)
2	Other Revenues	-	229	-	-	-	-	-	229
3	Total Operating Revenue	-	-	-	-	-	-	-	-
4	Uncollectible Accounts	2	-	-	-	-	-	-	2
5	Cost of Gas	-	-	-	-	-	-	-	-
6	Production Expenses	-	-	-	-	-	-	-	-
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-	-
9	Distribution Expenses	-	-	-	-	-	-	190	190
10	Cust. Accounts, Service and Sales	-	-	-	-	-	-	-	-
11	Administrative and General Expenses	(2,264)	-	(403)	-	(6)	-	-	(2,673)
12	Depreciation and Amortization	(1)	-	-	-	-	-	164	163
13	Taxes Other than Income	(10)	-	-	-	-	-	-	(10)
14		-	-	-	-	-	-	-	-
15	Total Operating Expense								
16	Before Income Taxes	(2,273)	-	(403)	-	(6)	-	354	(2,328)
17	State Income Tax	253	-	38	-	1	-	(34)	258
18	Federal Income Tax	843	-	128	-	2	-	(112)	861
19	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
20	Total Operating Expenses	(1,177)	-	(237)	-	(3)	-	208	(1,209)
21	NET OPERATING INCOME	\$ 1,177	\$ -	\$ 237	\$ -	\$ 3	\$ -	\$ (208)	\$ 1,209

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

Line No.	Description	Subtotal Operating Statement Adjustments	JULIE Locate Requests (AG Ex. 5.1, p. 2, Line 8)	Sewer Cross Bore Inspections (AG Ex. 5.1, p. 2, Line 5)	EAM/MWM Software (Per Order)	(Source)	(Source)	(Source)	Total Operating Statement Adjustments
	(a)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)
1	Gas Operating Revenues	\$ (229)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (229)
2	Other Revenues	229	-	-	-	-	-	-	229
3	Total Operating Revenue	-	-	-	-	-	-	-	-
4	Uncollectible Accounts	2	-	-	-	-	-	-	2
5	Cost of Gas	-	-	-	-	-	-	-	-
6	Production Expenses	-	-	-	-	-	-	-	-
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	29	-	-	-	29
9	Distribution Expenses	190	(81)	(25)	221	-	-	-	305
10	Cust. Accounts, Service and Sales	-	-	-	-	-	-	-	-
11	Administrative and General Expenses	(2,673)	-	-	-	-	-	-	(2,673)
12	Depreciation and Amortization	163	-	-	-	-	-	-	163
13	Taxes Other than Income	(10)	-	-	-	-	-	-	(10)
14		-	-	-	-	-	-	-	-
15	Total Operating Expense								
16	Before Income Taxes	(2,328)	(81)	(25)	250	-	-	-	(2,184)
17	State Income Tax	258	8	2	(24)	-	-	-	244
18	Federal Income Tax	861	26	8	(79)	-	-	-	816
19	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
20	Total Operating Expenses	(1,209)	(47)	(15)	147	-	-	-	(1,124)
21	NET OPERATING INCOME	\$ 1,209	\$ 47	\$ 15	\$ (147)	\$ -	\$ -	\$ -	\$ 1,124

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

Line No.	Description	Company Rebuttal Rate Base (AIC Ex. 17.3 Sch. 2)	Adjustments (App. C, p. 6)	Per Order Rate Base (Col. b+c)
	(a)	(b)	(c)	(d)
1	Gross Plant in Service	\$ 1,181,113	\$ 1,371	\$ 1,182,484
2	Accumulated Depreciation and Amortization	(552,956)	(163)	(553,119)
3		-	-	-
4	Net Plant	628,157	1,208	629,365
5	Additions to Rate Base			
6	Cash Working Capital	9,918	(2,148)	7,770
7	Materials & Supplies Inventory	41,085	-	41,085
8		-	-	-
9		-	-	-
10		-	-	-
11		-	-	-
12		-	-	-
13		-	-	-
14		-	-	-
15		-	-	-
16	Deductions From Rate Base			
17	Accumulated Deferred Income Taxes	(102,748)	(877)	(103,625)
18	Customer Advances for Construction	(5,572)	-	(5,572)
19	Customer Deposits	(4,750)	-	(4,750)
20	Budget Payment Plan Balances	(145)	-	(145)
21		-	-	-
22		-	-	-
23	Rate Base	<u>\$ 565,945</u>	<u>\$ (1,817)</u>	<u>\$ 564,128</u>

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

Line No.	Description	Cash	ADIT	Non-Union	Employee	SVT Program			Total
		Working Capital (App. C, p. 10)	Metro East Asset Transfer (Staff Ex. 10.0, Rev.) Sch. 10.09 Rev.)	Wage Increase (AIC Cross Exhibit 5)	Benefits (Staff Ex. 11.0, Rev.) Sch. 11.05)	(Ameren Ex. 31.4, Schedule 1)	(Source)	(Source)	Rate Base Adjustments
	(a)	(b)	(c)	(d)	(g)	(e)	(g)	(h)	(i)
1	Gross Plant in Service	\$ -	\$ -	\$ (44)	\$ (221)	\$ 1,636	\$ -	\$ -	\$ 1,371
2	Accumulated Depreciation and Amortization	-	-	1	-	(164)	-	-	(163)
3		-	-	-	-	-	-	-	-
4	Net Plant	-	-	(43)	(221)	1,472	-	-	1,208
5	Additions to Rate Base								-
6	Cash Working Capital	(2,148)	-	-	-	-	-	-	(2,148)
7	Materials & Supplies Inventory	-	-	-	-	-	-	-	-
8		-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-
10		-	-	-	-	-	-	-	-
11		-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-
13		-	-	-	-	-	-	-	-
14		-	-	-	-	-	-	-	-
15		-	-	-	-	-	-	-	-
16	Deductions From Rate Base								-
17	Accumulated Deferred Income Taxes	-	(718)	(1)	-	(158)	-	-	(877)
18	Customer Advances for Construction	-	-	-	-	-	-	-	-
19	Customer Deposits	-	-	-	-	-	-	-	-
20	Budget Payment Plan Balances	-	-	-	-	-	-	-	-
21		-	-	-	-	-	-	-	-
22		-	-	-	-	-	-	-	-
23	Rate Base	\$ (2,148)	\$ (718)	\$ (44)	\$ (221)	\$ 1,314	\$ -	\$ -	\$ (1,817)

**Ameren Illinois Company Gas Rate Zone III**  
**Revenue Effect of Adjustments**  
For the Test Year Ending December 31, 2014  
(In Thousands)

Line No.	Description (a)	Per Company (b)	Adjustments (c)	Per Order (d)
1	Present Revenues	\$ 172,361	\$ -	\$ 172,361
2	Proposed Increase	<u>20,021</u>	<u>(8,568)</u>	<u>11,453</u>
3	Proposed Revenues	<u>\$ 192,382</u>	<u>\$ (8,568)</u>	<u>\$ 183,814</u>
4	% Increase	11.62%		6.64%
5	Effect of Each Adjustment			
6	Rate of Return (Applied to Company Rate Base)		(6,442)	
7	Employee Benefits		(2,026)	
8	Cash Working Capital		(241)	
9	Advertising Expense		(407)	
10	Corrosion Control		-	
11	Non-Union Wage Increase		(108)	
12	JULIE Locate Requests		(81)	
13	Charitable Contributions		(103)	
14	Outside Professional Services		(57)	
15	Sewer Cross Bore Inspections		(26)	
16	ADIT on Metro East Transfer		(81)	
17	Credit Card Expense		(5)	
18	Rounding		-	
19	Rate Case Expense		(34)	
20	Industry Dues		-	
21	Rental Revenues		-	
22	Gross Revenue Conversion Factor		-	
23	Uncollectible Expense		2	
24	Used and Useful		46	
25	Interest Synchronization		238	
26	EAM/MWM Software		252	
27	SVT Program		<u>505</u>	
28	Total Revenue Effect of Adjustments		<u>\$ (8,568)</u>	
 <u>Reconciliation to Appendix C, Page 1</u>				
29	Column (c), line 3		\$ -	
30	Column (f), line 3		1	
31	Column (h), line 3		(8,615)	
32	Column (j), line 3		46	
33	Total Revenue Effect of Adjustments		<u>\$ (8,568)</u>	

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

Line No.	Description (a)	Amount (b)
1	Rate Base	\$ 564,128 (1)
2	Hillsboro Used and Useful Allowance	<u>870</u> (2)
3	Rate Base Including Hillsboro Storage Field	564,998
4	Weighted Cost of Debt	2.99% (3)
5	Synchronized Interest Per Order	16,913
6	Company Interest Expense	<u>17,306</u> (4)
7	Increase (Decrease) in Interest Expense	<u>(393)</u>
8	Increase (Decrease) in State Income Tax Expense	
9	at 9.500%	<u>\$ 37</u>
10	Increase (Decrease) in Federal Income Tax Expense	
11	at 35.000%	<u>\$ 124</u>

(1) Source: Appendix C, Page 5, Column (d), Line 23

(2) Source: Appendix C, Page 1, Column (k), Line 24

(3) Source: Per Order

(4) Source: AIC Exhibit 2.1, Schedule 3, col. (b), line 6

**Ameren Illinois Company Gas Rate Zone III**  
**Gross Revenue Conversion Factor**  
For the Test Year Ending December 31, 2014  
(In Thousands)

Line No.	Description	Rate	Per Order With Bad Debts	Per Order Without Bad Debts
	(a)	(b)	(c)	(d)
1	Revenues		1.000000	
2	Uncollectibles	0.9400%	<u>0.009400</u>	
3	State Taxable Income		0.990600	1.000000
4	State Income Tax	9.5000%	<u>0.094107</u>	<u>0.095000</u>
5	Federal Taxable Income		0.896493	0.905000
6	Federal Income Tax	35.0000%	<u>0.313773</u>	<u>0.316750</u>
7	Operating Income		<u>0.582720</u>	<u>0.588250</u>
8	Gross Revenue Conversion Factor Per Order		<u>1.716090</u>	<u>1.699958</u>

**Ameren Illinois Company-Gas Rate Case RZ 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>Lag (Lead)</u> (c)	<u>CWC Factor</u> (d) (c/365)	<u>CWC Requirement</u> (e) (b*d)	<u>Column b Source</u> (f)
1	Revenues	\$ 362,099	49.74	0.13627	\$ 49,345	Appendix C, Page 11, Column (b), Line 7
2	Pass-through Taxes	22,479	-	0.00000	-	Lines 12+14+15+17
3	Total Receipts	<u>\$ 384,578</u>			<u>\$ 49,345</u>	Line 1 + Line 2
4	Employee Benefits	\$ 9,676	(15.97)	(0.04375)	\$ (423)	Appendix C, Page 12, Column (b), Line 3
5	Base Payroll and Withholdings	37,612	(11.39)	(0.03121)	(1,174)	Appendix C, Page 12, Column (b), Line 6
6	PGA Purchases	227,004	(39.23)	(0.10748)	(24,399)	
7	Other Operations and Maintenance	43,964	(48.87)	(0.13389)	(5,887)	Appendix C, Page 11, Column (b), Line 17
8	FICA	2,294	(13.13)	(0.03597)	(83)	Appendix C, Page 12, Column (b), Line 9
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	16,574	(91.25)	(0.25000)	(4,144)	Appendix C, Page 8, Line 5 less Bank Facility Costs
20	Bank Facility Costs	339	156.59	0.42900	145	
21	State Income Tax	4,286	(37.88)	(0.10377)	(445)	Appendix C, Page 1, Column (k), Line 17
22	Federal Income Tax	14,295	(37.88)	(0.10377)	(1,483)	Appendix C, Page 1, Column (k), Line 18
23	Total Outlays	<u>\$ 384,183</u>			<u>\$ (41,575)</u>	Sum of Lines 4 through 22
24	Cash Working Capital per Order				\$ 7,770	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 Order				<u>\$ (2,148)</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-Gas Rate Case RZ 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	\$ 183,814	Appendix C, Page 1, Column (k), Line 3
2	Uncollectible Accounts	(2,658)	Appendix C, Page 1, Column (k), Line 4
3	Depreciation & Amortization	(19,907)	Appendix C, Page 1, Column (k), Line 12
4	PGA	227,004	ICC Staff Ex. 11.0, Sch. 11.01, p. 1, Line 6
5	Deferred Taxes and ITCs Net	304	Appendix C, Page 1, Column (k), Line 19
6	Return on Equity	(26,458)	Line 10 below
7	Total Revenues for CWC Calculation	<u>\$ 362,099</u>	Sum of Lines 1 through 6
8	Total Rate Base	\$ 564,128	Appendix C, Page 5, Column (d), Line 23
9	Weighted Cost of Equity	4.69%	Per Order
10	Return on Equity	<u>\$ 26,458</u>	Line 8 times Line 9
11	Operating Expense Before Income Taxes	\$ 121,771	Appendix C, Page 1, Column (k), Line 16
12	Employee Benefits Expense	(9,676)	Appendix C, Page 12, Column (b), Line 3
13	Payroll Expense	(37,612)	Appendix C, Page 12, Column (b), Line 6
14	Uncollectible Accounts	(2,658)	Appendix C, Page 1, Column (k), Line 4
15	Depreciation & Amortization	(19,907)	Appendix C, Page 1, Column (k), Line 12
16	Taxes Other Than Income	(7,954)	Appendix C, Page 10, Column (b), Lines 8 - 11, 13, 16 & 18
17	Other Operations & Maintenance for CWC Calculation	<u>\$ 43,964</u>	Sum of Lines 10 through 16

Ameren Illinois Company-Gas Rate Case RZ 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	Employee Benefits per Company Filing	\$ 11,657	Ameren Ex. 17.1, Schedule 2, p. 3, Column (B)
2	Employee Benefits Adjustment	<u>(1,981)</u>	Appendix C, Page 2, Column (g), Line 11
3	Employee Benefits per Order	<u>9,676</u>	Line 1 + Line 2
4	Base Payroll and Withholdings per Company Filing	37,704	Ameren Ex. 17.1, Schedule 2, p. 3, Column (B)
5	Non-Union Wage Increase Adjustment	<u>(92)</u>	Appendix C, Page 2, Column (e), Line 11
6	Base Payroll and Withholdings per Order	<u>\$ 37,612</u>	Line 4 + Line 5
7	FICA per Company Filing	\$ 2,304	Ameren Ex. 17.1, Schedule 2, p. 3, Column (B)
8	Non-Union Wage Increase Adjustment	<u>(10)</u>	Appendix C, Page 2, Column (e), Line 13
9	FICA per Order	<u>\$ 2,294</u>	Line 7 + Line 8