

Ameren Illinois Gas Rate Zone I - (CIPS)
Statement of Operating Income with Adjustments
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | Company Unadjusted Direct (Part 285 Sch C-1) | Company Adjustments (Sch 1, page 5) | Company Direct Present (Cols. b+c) | Company Direct Proposed Increase | Company Direct Proposed (Cols. d+e) |
|----------|--|---|---|---|---|--|
| | (a) | (b) | (c) | (d) | (e) | (f) |
| 1 | Gas Operating Revenues | \$ 171,707 | \$ (99,152) | \$ 72,555 | \$ 13,927 | \$ 86,482 |
| 2 | Other Revenues | 19,021 | (9,960) | 9,061 | - | 9,061 |
| 3 | Total Operating Revenue | 190,728 | (109,112) | 81,616 | 13,927 | 95,543 |
| 4 | Uncollectible Expense | 1,835 | (834) | 1,001 | 134 | 1,135 |
| 5 | Cost of Gas | - | - | - | - | - |
| 6 | Production Expenses | 87,716 | (87,168) | 548 | - | 548 |
| 7 | Storage, Term., and Proc. Expenses | 2,778 | - | 2,778 | - | 2,778 |
| 8 | Transmission Expenses | 2,144 | - | 2,144 | - | 2,144 |
| 9 | Distribution Expenses | 21,512 | 1,456 | 22,968 | - | 22,968 |
| 10 | Cust. Accounts, Service & Sales | 9,415 | (3,227) | 6,188 | - | 6,188 |
| 11 | Administrative and General Expenses | 15,211 | (1,350) | 13,861 | - | 13,861 |
| 12 | Depreciaton and Amortization | 18,539 | (7,744) | 10,795 | - | 10,795 |
| 13 | Taxes Other Than Income | 13,525 | (10,235) | 3,291 | - | 3,291 |
| 14 | Rounding | - | - | - | - | - |
| 15 | Total Operating Expense | | | | | |
| 16 | Before Income Taxes | 172,676 | (109,101) | 63,575 | 134 | 63,708 |
| 17 | State Income Tax | 203 | (1) | 202 | 1,069 | 1,271 |
| 18 | Federal Income Tax | 846 | (3) | 843 | 4,453 | 5,296 |
| 19 | Deferred Taxes and ITCs Net | 2,977 | - | 2,977 | - | 2,977 |
| 20 | Total Operating Expenses | 176,701 | (109,105) | 67,596 | 5,656 | 73,252 |
| 21 | NET OPERATING INCOME | \$ 14,027 | \$ (6) | \$ 14,020 | \$ 8,271 | \$ 22,291 |
| 22 | Company Rate Base (Schedule 2, page 1, col d, line 21) | | | | | \$ 278,182 |
| 23 | Company Overall Rate of Return (Schedule 5, col e, line 8) | | | | | 8.013% |

Ameren Illinois Gas Rate Zone I - (CIPS)
Adjustments to Operating Income
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | Interest Synchronization Part 285 Schedule C | Eliminate PGA Part 285 Schedule C-2.1 | Eliminate Pass-Through Charges Part 285 Schedule C-2.2 | Rider GER Adjustment Part 285 Schedule C-2.3 | Environmental Rider Adjustment Part 285 Schedule C-2.4 | Other Revenue Adjustments C-2.5 | Subtotal Operating Statement Adjustments |
|----------|-------------------------------------|--|---------------------------------------|--|--|--|---------------------------------|--|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 1 | Gas Operating Revenues | \$ - | \$ (88,882) | \$ (10,221) | \$ - | \$ - | \$ (49) | \$ (99,152) |
| 2 | Other Revenues | - | - | - | (3,240) | (7,091) | 371 | (9,960) |
| 3 | Total Operating Revenue | - | (88,882) | (10,221) | (3,240) | (7,091) | 322 | (109,112) |
| 4 | Uncollectible Expense | - | - | - | - | - | - | - |
| 5 | Cost of Gas | - | - | - | - | - | - | - |
| 6 | Production Expenses | - | (87,168) | - | - | - | - | (87,168) |
| 7 | Storage, Term., and Proc. Expenses | - | - | - | - | - | - | - |
| 8 | Transmission Expenses | - | - | - | - | - | - | - |
| 9 | Distribution Expenses | - | - | - | - | - | - | - |
| 10 | Cust. Accounts, Service & Sales | - | - | - | (3,240) | - | - | (3,240) |
| 11 | Administrative and General Expenses | - | - | - | - | - | - | - |
| 12 | Depreciaton and Amortization | - | - | - | - | (7,091) | - | (7,091) |
| 13 | Taxes Other Than Income | - | - | (10,221) | - | - | - | (10,221) |
| 14 | | - | - | - | - | - | - | - |
| 15 | Total Operating Expense | - | (87,168) | (10,221) | (3,240) | (7,091) | - | (107,719) |
| 16 | Before Income Taxes | - | (87,168) | (10,221) | (3,240) | (7,091) | - | (107,719) |
| 17 | State Income Tax | - | (133) | - | - | - | 25 | (108) |
| 18 | Federal Income Tax | - | (553) | - | - | - | 104 | (449) |
| 19 | | - | - | - | - | - | - | - |
| 20 | Total Operating Expenses | - | (87,854) | (10,221) | (3,240) | (7,091) | 129 | (108,277) |
| 21 | NET OPERATING INCOME | \$ - | \$ (1,028) | \$ - | \$ - | \$ - | \$ 193 | \$ (835) |

Ameren Illinois Gas Rate Zone I - (CIPS)
Adjustments to Operating Income
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | Subtotal Operating Statement Adjustments | Company Use of Fuels Part 285 Schedule C-2.6 | Franchise Requirement Part 285 Schedule C-2.7 | Interest on Customer Deposits Part 285 Schedule C-2.8 | Uncollectible Expense Part 285 Schedule C-2.9 | Incentive Compensation Part 285 Schedule C-2.10 | Subtotal Operating Statement Adjustments |
|----------|-------------------------------------|---|---|--|--|--|--|---|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 1 | Gas Operating Revenues | \$ (99,152) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (99,152) |
| 2 | Other Revenues | (9,960) | - | - | - | - | - | (9,960) |
| 3 | Total Operating Revenue | (109,112) | - | - | - | - | - | (109,112) |
| 4 | Uncollectible Expense | - | - | - | - | (834) | - | (834) |
| 5 | Cost of Gas | - | - | - | - | - | - | - |
| 6 | Production Expenses | (87,168) | - | - | - | - | - | (87,168) |
| 7 | Storage, Term., and Proc. Expenses | - | - | - | - | - | - | - |
| 8 | Transmission Expenses | - | - | - | - | - | - | - |
| 9 | Distribution Expenses | - | 274 | 1,182 | - | - | - | 1,456 |
| 10 | Cust. Accounts, Service & Sales | (3,240) | - | - | 12 | - | - | (3,227) |
| 11 | Administrative and General Expenses | - | - | (726) | - | - | (141) | (867) |
| 12 | Depreciaton and Amortization | (7,091) | - | - | - | (869) | - | (7,961) |
| 13 | Taxes Other Than Income | (10,221) | - | - | - | - | - | (10,221) |
| 14 | | - | - | - | - | - | - | - |
| 15 | Total Operating Expense | | | | | | | |
| 16 | Before Income Taxes | (107,719) | 274 | 456 | 12 | (1,703) | (141) | (108,820) |
| 17 | State Income Tax | (108) | (21) | (35) | (1) | 132 | 11 | (23) |
| 18 | Federal Income Tax | (449) | (89) | (147) | (4) | 550 | 45 | (94) |
| 19 | | - | - | - | - | - | - | - |
| 20 | Total Operating Expenses | (108,277) | 165 | 273 | 7 | (1,021) | (84) | (108,937) |
| 21 | NET OPERATING INCOME | \$ (835) | \$ (165) | \$ (273) | \$ (7) | \$ 1,021 | \$ 84 | \$ (175) |

Ameren Illinois Gas Rate Zone I - (CIPS)
Adjustments to Operating Income
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | Subtotal Operating Statement Adjustments | Performance Share Unit Program Part 285 Schedule C-2.11 | Lobbying Part 285 Schedule C-2.12 | Injuries and Damages Part 285 Schedule C-2.13 | Charitable Contributions Part 285 Schedule C-2.14 | Other Ratemaking Adjustments Part 285 Schedule C-2.15 | Subtotal Operating Statement Adjustments |
|----------|-------------------------------------|--|---|-----------------------------------|---|---|---|--|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 1 | Gas Operating Revenues | \$ (99,152) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (99,152) |
| 2 | Other Revenues | (9,960) | - | - | - | - | - | (9,960) |
| 3 | Total Operating Revenue | (109,112) | - | - | - | - | - | (109,112) |
| 4 | Uncollectible Expense | (834) | - | - | - | - | - | (834) |
| 5 | Cost of Gas | - | - | - | - | - | - | - |
| 6 | Production Expenses | (87,168) | - | - | - | - | - | (87,168) |
| 7 | Storage, Term., and Proc. Expenses | - | - | - | - | - | - | - |
| 8 | Transmission Expenses | - | - | - | - | - | - | - |
| 9 | Distribution Expenses | 1,456 | - | - | - | - | - | 1,456 |
| 10 | Cust. Accounts, Service & Sales | (3,227) | - | - | - | - | (0) | (3,227) |
| 11 | Administrative and General Expenses | (867) | (518) | (8) | (70) | 152 | (40) | (1,350) |
| 12 | Depreciaton and Amortization | (7,961) | - | - | - | - | - | (7,961) |
| 13 | Taxes Other Than Income | (10,221) | - | - | - | - | (14) | (10,235) |
| 14 | | - | - | - | - | - | - | - |
| 15 | Total Operating Expense | | | | | | | |
| 16 | Before Income Taxes | (108,820) | (518) | (8) | (70) | 152 | (54) | (109,318) |
| 17 | State Income Tax | (23) | 40 | 1 | 5 | (12) | 4 | 16 |
| 18 | Federal Income Tax | (94) | 167 | 3 | 22 | (49) | 17 | 66 |
| 19 | | - | - | - | - | - | - | - |
| 20 | Total Operating Expenses | (108,937) | (310) | (5) | (42) | 91 | (32) | (109,235) |
| 21 | NET OPERATING INCOME | \$ (175) | \$ 310 | \$ 5 | \$ 42 | \$ (91) | \$ 32 | \$ 123 |

Ameren Illinois Gas Rate Zone I - (CIPS)
Adjustments to Operating Income
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | Subtotal Operating Statement Adjustments | Depreciation Part 285 Schedule C-2.16 | Rate Case Expense Schedule C-2.17 | (Source) | (Source) | (Source) | Total Operating Statement Adjustments |
|----------|-------------------------------------|--|---------------------------------------|-----------------------------------|----------|----------|----------|---------------------------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 1 | Gas Operating Revenues | \$ (99,152) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (99,152) |
| 2 | Other Revenues | (9,960) | - | - | - | - | - | (9,960) |
| 3 | Total Operating Revenue | (109,112) | - | - | - | - | - | (109,112) |
| 4 | Uncollectible Expense | (834) | - | - | - | - | - | (834) |
| 5 | Cost of Gas | - | - | - | - | - | - | - |
| 6 | Production Expenses | (87,168) | - | - | - | - | - | (87,168) |
| 7 | Storage, Term., and Proc. Expenses | - | - | - | - | - | - | - |
| 8 | Transmission Expenses | - | - | - | - | - | - | - |
| 9 | Distribution Expenses | 1,456 | - | - | - | - | - | 1,456 |
| 10 | Cust. Accounts, Service & Sales | (3,227) | - | - | - | - | - | (3,227) |
| 11 | Administrative and General Expenses | (1,350) | - | - | - | - | - | (1,350) |
| 12 | Depreciaton and Amortization | (7,961) | (222) | 439 | - | - | - | (7,744) |
| 13 | Taxes Other Than Income | (10,235) | - | - | - | - | - | (10,235) |
| 14 | | - | - | - | - | - | - | - |
| 15 | Total Operating Expense | | | | | | | |
| 16 | Before Income Taxes | (109,318) | (222) | 439 | - | - | - | (109,101) |
| 17 | State Income Tax | 16 | 17 | (34) | - | - | - | (1) |
| 18 | Federal Income Tax | 66 | 72 | (142) | - | - | - | (3) |
| 19 | | - | - | - | - | - | - | - |
| 20 | Total Operating Expenses | (109,235) | (133) | 263 | - | - | - | (109,105) |
| 21 | NET OPERATING INCOME | \$ 123 | \$ 133 | \$ (263) | \$ - | \$ - | \$ - | \$ (6) |

Ameren Illinois Gas Rate Zone I - (CIPS)
Rate Base
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | Company Unadjusted Rate Base (Part 285 Sch B-1) | Company Adjustments (Sch 2, page 3) | Company Direct Rate Base (Col. b+c) |
|----------|------------------------------------|--|---|--|
| | (a) | (b) | (c) | (d) |
| 1 | Gross Plant in Service | \$ 556,185 | \$ (9,039) | \$ 547,145 |
| 2 | Less Accum. Deprec. and Amort. | (230,176) | 228 | (229,948) |
| 3 | | - | - | - |
| 4 | Net Plant | <u>326,009</u> | <u>(8,811)</u> | <u>317,198</u> |
| 5 | Additions to Rate Base | | | |
| 6 | Cash Working Capital Allowance | - | 6,230 | 6,230 |
| 7 | Materials & Supplies Inventory | 22,107 | (6,872) | 15,235 |
| 8 | | - | - | - |
| 9 | | - | - | - |
| 10 | | - | - | - |
| 11 | | - | - | - |
| 12 | | - | - | - |
| 13 | | - | - | - |
| 14 | Deductions From Rate Base | | | |
| 15 | Accum. Deferred Income Taxes | (52,271) | (4,011) | (56,282) |
| 16 | Customer Advances for Construction | (1,702) | - | (1,702) |
| 17 | Customer Deposits | (2,490) | (7) | (2,497) |
| 18 | | - | - | - |
| 19 | | - | - | - |
| 20 | | <u>-</u> | <u>-</u> | <u>-</u> |
| 21 | Rate Base | <u>\$ 291,653</u> | <u>\$ (13,471)</u> | <u>\$ 278,182</u> |

Ameren Illinois Gas Rate Zone I - (CIPS)
Adjustments to Rate Base
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | QIP Investment Adjustment Part 285 Schedule B-2.1 | Plant Additions Part 285 Schedule B-2.2, B-2.3, B-2.4 | Incentive Compensation Part 285 Schedule B-2.5 | Performance Share Unit Program Part 285 Schedule B-2.6 | Hillsboro Base Gas Part 285 Schedule B-2.7 | Other Tax Adjustments Part 285 Schedule B-2.9 | Subtotal Rate Base Adjustments |
|----------|------------------------------------|---|---|--|--|--|---|--------------------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 1 | Gross Plant in Service | \$ (5,651) | \$ (448) | \$ (53) | \$ (198) | \$ (2,689) | \$ - | \$ (9,039) |
| 2 | Less Accum. Deprec. and Amort. | 213 | 8 | 2 | 6 | - | - | 228 |
| 3 | | - | - | - | - | - | - | - |
| 4 | Additions to Rate Base | (5,439) | (440) | (51) | (192) | (2,689) | - | (8,811) |
| 5 | Additions to Rate Base | | | | | | | |
| 6 | Cash Working Capital Allowance | - | - | - | - | - | - | - |
| 7 | Materials & Supplies Inventory | - | - | - | - | - | - | - |
| 8 | | - | - | - | - | - | - | - |
| 9 | | - | - | - | - | - | - | - |
| 10 | | - | - | - | - | - | - | - |
| 11 | | - | - | - | - | - | - | - |
| 12 | | - | - | - | - | - | - | - |
| 13 | | - | - | - | - | - | - | - |
| 14 | Deductions From Rate Base | | | | | | | |
| 15 | Accum. Deferred Income Taxes | 134 | 18 | 1 | 3 | - | (4,167) | (4,011) |
| 16 | Customer Advances for Construction | - | - | - | - | - | - | - |
| 17 | Customer Deposits | - | - | - | - | - | - | - |
| 18 | | - | - | - | - | - | - | - |
| 19 | | - | - | - | - | - | - | - |
| 20 | | - | - | - | - | - | - | - |
| 21 | Rate Base | \$ (5,305) | \$ (422) | \$ (50) | \$ (189) | \$ (2,689) | \$ (4,167) | \$ (12,822) |

Ameren Illinois Gas Rate Zone I - (CIPS)
Adjustments to Rate Base
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | Subtotal Rate Base Adjustments | Cash Working Capital Part 285 Schedule B-8 | Materials & Supplies Inventory Part 285 Schedule B-2.10 | Customer Deposits 13 Month Avg Part 285 Schedule B-2.11 | (Source) | (Source) | Total Rate Base Adjustments |
|----------|------------------------------------|--------------------------------------|---|--|--|----------|----------|-----------------------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 1 | Gross Plant in Service | \$ (9,039) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (9,039) |
| 2 | Less Accum. Deprec. and Amort. | 228 | - | - | - | - | - | 228 |
| 3 | | - | - | - | - | - | - | - |
| 4 | Additions to Rate Base | (8,811) | - | - | - | - | - | (8,811) |
| 5 | Additions to Rate Base | | | | | | | |
| 6 | Cash Working Capital Allowance | - | 6,230 | - | - | - | - | 6,230 |
| 7 | Materials & Supplies Inventory | - | - | (6,872) | - | - | - | (6,872) |
| 8 | | - | - | - | - | - | - | - |
| 9 | | - | - | - | - | - | - | - |
| 10 | | - | - | - | - | - | - | - |
| 11 | | - | - | - | - | - | - | - |
| 12 | | - | - | - | - | - | - | - |
| 13 | | - | - | - | - | - | - | - |
| 14 | Deductions From Rate Base | | | | | | | |
| 15 | Accum. Deferred Income Taxes | (4,011) | - | - | - | - | - | (4,011) |
| 16 | Customer Advances for Construction | - | - | - | - | - | - | - |
| 17 | Customer Deposits | - | - | - | (7) | - | - | (7) |
| 18 | | - | - | - | - | - | - | - |
| 19 | | - | - | - | - | - | - | - |
| 20 | | - | - | - | - | - | - | - |
| 21 | Rate Base | \$ (12,822) | \$ 6,230 | \$ (6,872) | \$ (7) | \$ - | \$ - | \$ (13,471) |

Ameren Illinois Gas Rate Zone I - (CIPS)
Cash Working Capital Requirement Employing the Gross Lag Methodology
For the Test Year Ending December 31, 2016
(\$000s)

| Line No. | Description (A) | Company Direct Proposed (B) | Revenue Lag/Expense (Leads) (C) | CWC Factor (D) (Col C/365) | Cash Working Capital Requirement (E) Col. D x Col. B |
|-----------------|--|--------------------------------|------------------------------------|----------------------------------|--|
| REVENUES | | | | | |
| 1 | Revenues at Present Rates | \$ 95,543 | 55.68 | 15.25% | \$ 14,575 |
| 2 | Plus PGA Revenues | 87,168 | 55.68 | 15.25% | 13,297 |
| 3 | Plus ICC Gross Revenue Tax | 157 | - | 0.00% | - |
| 4 | Plus Municipal Utility Tax | 3,064 | - | 0.00% | - |
| 5 | Plus Energy Assistance Charges | 1,977 | - | 0.00% | - |
| 6 | Plus Illinois Public Utility Tax | 5,023 | - | 0.00% | - |
| 7 | Plus Interest Expense and Bank Facility Fees | 7,864 | 55.68 | 15.25% | 1,200 |
| 8 | (Less) Deferred Taxes and ITCs Net | (2,977) | 55.68 | 15.25% | (454) |
| 9 | (Less) Uncollectibles | (1,135) | 55.68 | 15.25% | (173) |
| 10 | (Less) Depreciation and Amortization | (10,795) | 55.68 | 15.25% | (1,647) |
| 11 | (Less) Return on Equity and Debt | (22,291) | 55.68 | 15.25% | (3,400) |
| 12 | TOTAL - REVENUES | <u><u>\$ 163,599</u></u> | | | <u><u>\$ 23,397</u></u> |
| EXPENSES | | | | | |
| 13 | Employee Benefits | \$ 2,884 | (20.27) | -5.55% | (160) |
| 14 | Payroll | 22,762 | (11.53) | -3.16% | (719) |
| 15 | PGA Expense | 87,168 | (38.62) | -10.58% | (9,224) |
| 16 | Other Operations and Maintenance (less uncollectibles) | 22,842 | (47.04) | -12.89% | (2,944) |
| 17 | FICA | 1,212 | (13.13) | -3.60% | (44) |
| 18 | Federal Unemployment Tax | 7 | (76.38) | -20.92% | (2) |
| 19 | State Unemployment Tax | 21 | (76.38) | -20.92% | (4) |
| 20 | St. Louis Payroll Expense Tax | 1 | (87.33) | -23.93% | (0) |
| 21 | ICC Gross Revenue Tax | 157 | 25.92 | 7.10% | 11 |
| 22 | Invested Capital Tax | 1,634 | (30.13) | -8.25% | (135) |
| 23 | Municipal Utility Tax | 3,064 | (45.63) | -12.50% | (383) |
| 24 | Energy Assistance Charges | 1,977 | (45.66) | -12.51% | (247) |
| 25 | Corporation Franchise Tax | 102 | (193.45) | -53.00% | (54) |
| 26 | Illinois Public Utility Tax | 5,023 | (29.79) | -8.16% | (410) |
| 27 | Property/Real Estate Taxes | 313 | (387.27) | -106.10% | (333) |
| 28 | Interest Expense | 7,747 | (91.25) | -25.00% | (1,937) |
| 29 | Bank Facility Fees | 117 | 307.92 | 84.36% | 99 |
| 30 | Federal Income Tax | 5,296 | (37.88) | -10.38% | (550) |
| 31 | State Income Tax | 1,271 | (37.88) | -10.38% | (132) |
| 32 | TOTAL EXPENSES | <u><u>\$ 163,599</u></u> | | | <u><u>\$ (17,167)</u></u> |
| 33 | CASH WORKING CAPITAL REQUIREMENT - DIRECT | | | | <u><u>\$ 6,230</u></u> |
| 34 | CASH WORKING CAPITAL REQUIREMENT - ADJUSTMENTS | | | | <u><u>\$ -</u></u> |
| 35 | DIFFERENCE - ADJUSTMENT TO CASH WORKING CAPITAL | | | | <u><u>\$ 6,230</u></u> |

Ameren Illinois Gas Rate Zone I - (CIPS)
Interest Synchronization Adjustment
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description (a) | Amount (b) |
|----------|--|-----------------------------|
| 1 | Rate Base | \$ 278,182 ⁽¹⁾ |
| 2 | Weighted Cost of Debt | <u>2.83% ⁽²⁾</u> |
| 3 | Synchronized Interest Per Company Direct (Line 1 x Line 2) | \$ 7,864 |
| 4 | Test Year Interest Expense | 7,864 |
| 5 | Increase (Decrease) in Interest Expense (Line 3 - Line 4) | <u>-</u> |
| 6 | Increase (Decrease) in State Income Tax Expense | |
| 7 | at 7.750% | <u>-</u> |
| 8 | Increase (Decrease) in Federal Income Tax Expense | |
| 9 | at 35.000% | <u>\$ -</u> |

(1) Source: Company Exhibit 2.1, Schedule 2, Page 1, col D, ln 21.

(2) Source: Company Exhibit 2.1, Schedule 5, col E, ln 2, 3 & 4.

Ameren Illinois Gas Rate Zone I - (CIPS)
Gross Revenue Conversion Factor
For the Test Year Ending December 31, 2016

| Line No. | Description | Rate (Part 285 A-2.1 RZ-I) | Per Company With Bad Debts | Per Company Without Bad Debts |
|----------|---|-------------------------------|----------------------------------|-------------------------------------|
| | (a) | (b) | (c) | (d) |
| 1 | Revenues | | 1.00000 | |
| 2 | Uncollectibles | 0.9599% | <u>0.00960</u> | |
| 3 | State Taxable Income | | 0.99040 | 1.00000 |
| 4 | State Income Tax | 7.75% | <u>0.07676</u> | <u>0.07750</u> |
| 5 | Federal Taxable Income | | 0.91364 | 0.92250 |
| 6 | Federal Income Tax | 35.00% | <u>0.31978</u> | <u>0.32288</u> |
| 7 | Operating Income | | <u>0.59387</u> | <u>0.59963</u> |
| 8 | Gross Revenue Conversion Factor Per Company | | <u>1.68387</u> | <u>1.66771</u> |

Ameren Illinois Gas Rate Zone I - (CIPS)
Overall Cost of Capital
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | Amount | Percent of Total | Percent of Cost | Weighted Component | Effective Tax Rates | After-Tax Cost of Capital |
|----------|---|---------------------|------------------|-----------------|--------------------|---------------------|---------------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| 1 | <u>PER COMPANY DIRECT</u> | | | | | | |
| 2 | Long Term Debt | \$ 2,373,015 | 47.425% | 5.806% | 2.754% | 40.0375% | 1.6510% |
| 3 | Short Term Debt | 67,135 | 1.342% | 2.280% | 0.031% | 40.0375% | 0.0190% |
| 4 | Bank Facility Costs | | 0.000% | 0.042% | 0.042% | 40.0375% | 0.0250% |
| 5 | | | 0.000% | 0.000% | 0.000% | | 0.0000% |
| 6 | Preferred Stock | 61,705 | 1.233% | 4.979% | 0.061% | | 0.0610% |
| 7 | Common Stock | <u>2,501,855</u> | <u>50.000%</u> | 10.250% | <u>5.125%</u> | | <u>5.1250%</u> |
| 8 | Total | <u>\$ 5,003,710</u> | <u>100.000%</u> | | <u>8.013%</u> | | <u>6.8810%</u> |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | <u>EFFECTIVE TAX RATE</u> | | | | | | |
| 22 | State Income Tax Rate | 7.7500% | | | | | |
| 23 | Federal Income Tax Rate | 35.0000% | | | | | |
| 24 | | | | | | | |
| 25 | [State Rate + ((1- State Rate) x Federal Rate)] | <u>40.0375%</u> | | | | | |

26 Source for company capital structure per testimony of Ryan Martin.

Ameren Illinois Gas Rate Zone II - (CILCO)
Statement of Operating Income with Adjustments
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | Company Unadjusted Direct (Part 285 Sch C-1) | Company Adjustments (Sch 1, page 5) | Company Direct Present (Cols. b+c) | Company Direct Proposed Increase | Company Direct Proposed (Cols. d+e) |
|----------|--|--|-------------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) |
| 1 | Gas Operating Revenues | \$ 214,000 | \$ (111,250) | \$ 102,750 | \$ 12,619 | \$ 115,369 |
| 2 | Other Revenues | - | (11,175) | (11,175) | - | (11,175) |
| 3 | Total Operating Revenue | 214,000 | (122,425) | 91,575 | 12,619 | 104,194 |
| 4 | Uncollectible Expense | 2,152 | (1,389) | 764 | 127 | 891 |
| 5 | Cost of Gas | - | - | - | - | - |
| 6 | Production Expenses | 98,575 | (97,804) | 772 | - | 772 |
| 7 | Storage, Term., and Proc. Expenses | 3,909 | - | 3,909 | - | 3,909 |
| 8 | Transmission Expenses | 1,745 | - | 1,745 | - | 1,745 |
| 9 | Distribution Expenses | 21,931 | 1,604 | 23,535 | - | 23,535 |
| 10 | Cust. Accounts, Service & Sales | 10,870 | (3,615) | 7,255 | - | 7,255 |
| 11 | Administrative and General Expenses | 16,944 | (1,549) | 15,394 | - | 15,394 |
| 12 | Depreciaton and Amortization | 22,538 | (8,817) | 13,721 | - | 13,721 |
| 13 | Taxes Other Than Income | 15,650 | (11,483) | 4,167 | - | 4,167 |
| 14 | Rounding | - | - | - | - | - |
| 15 | Total Operating Expense | | | | | |
| 16 | Before Income Taxes | 194,314 | (123,053) | 71,261 | 127 | 71,388 |
| 17 | State Income Tax | 231 | 49 | 280 | 968 | 1,248 |
| 18 | Federal Income Tax | 962 | 203 | 1,165 | 4,033 | 5,198 |
| 19 | Deferred Taxes and ITCs Net | 3,389 | - | 3,389 | - | 3,389 |
| 20 | Total Operating Expenses | 198,896 | (122,801) | 76,095 | 5,128 | 81,223 |
| 21 | NET OPERATING INCOME | \$ 15,104 | \$ 376 | \$ 15,480 | \$ 7,491 | \$ 22,971 |
| 22 | Company Rate Base (Schedule 2, page 1, col d, line 21) | | | | | \$ 286,669 |
| 23 | Company Overall Rate of Return (Schedule 5, col e, line 8) | | | | | 8.013% |

Ameren Illinois Gas Rate Zone II - (CILCO)
Adjustments to Operating Income
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | Interest Synchronization Part 285 Schedule C | Eliminate PGA Part 285 Schedule C-2.1 | Eliminate Pass-Through Charges Part 285 Schedule C-2.2 | Rider GER Adjustment Part 285 Schedule C-2.3 | Environmental Rider Adjustment Part 285 Schedule C-2.4 | Other Revenue Adjustments C-2.5 | Subtotal Operating Statement Adjustments |
|----------|-------------------------------------|--|---------------------------------------|--|--|--|---------------------------------|--|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 1 | Gas Operating Revenues | \$ - | \$ (99,727) | \$ (11,468) | \$ - | \$ - | \$ (55) | \$ (111,250) |
| 2 | Other Revenues | - | - | - | (3,635) | (7,956) | 416 | (11,175) |
| 3 | Total Operating Revenue | - | (99,727) | (11,468) | (3,635) | (7,956) | 361 | (122,425) |
| 4 | Uncollectible Expense | - | - | - | - | - | - | - |
| 5 | Cost of Gas | - | - | - | - | - | - | - |
| 6 | Production Expenses | - | (97,804) | - | - | - | - | (97,804) |
| 7 | Storage, Term., and Proc. Expenses | - | - | - | - | - | - | - |
| 8 | Transmission Expenses | - | - | - | - | - | - | - |
| 9 | Distribution Expenses | - | - | - | - | - | - | - |
| 10 | Cust. Accounts, Service & Sales | - | - | - | (3,635) | - | - | (3,635) |
| 11 | Administrative and General Expenses | - | - | - | - | - | - | - |
| 12 | Depreciaton and Amortization | - | - | - | - | (7,956) | - | (7,956) |
| 13 | Taxes Other Than Income | - | - | (11,468) | - | - | - | (11,468) |
| 14 | | - | - | - | - | - | - | - |
| 15 | Total Operating Expense | | | | | | | |
| 16 | Before Income Taxes | - | (97,804) | (11,468) | (3,635) | (7,956) | - | (120,863) |
| 17 | State Income Tax | - | (149) | - | - | - | 28 | (121) |
| 18 | Federal Income Tax | - | (621) | - | - | - | 117 | (504) |
| 19 | | - | - | - | - | - | - | - |
| 20 | Total Operating Expenses | - | (98,574) | (11,468) | (3,635) | (7,956) | 145 | (121,488) |
| 21 | NET OPERATING INCOME | \$ - | \$ (1,153) | \$ - | \$ - | \$ - | \$ 217 | \$ (937) |

Ameren Illinois Gas Rate Zone II - (CILCO)
Adjustments to Operating Income
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | Subtotal Operating Statement Adjustments | Company Use of Fuels Part 285 Schedule C-2.6 | Franchise Requirement Part 285 Schedule C-2.7 | Interest on Customer Deposits Part 285 Schedule C-2.8 | Uncollectible Expense Part 285 Schedule C-2.9 | Incentive Compensation Part 285 Schedule C-2.10 | Subtotal Operating Statement Adjustments |
|----------|-------------------------------------|--|--|---|---|---|---|--|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 1 | Gas Operating Revenues | \$ (111,250) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (111,250) |
| 2 | Other Revenues | (11,175) | - | - | - | - | - | (11,175) |
| 3 | Total Operating Revenue | (122,425) | - | - | - | - | - | (122,425) |
| 4 | Uncollectible Expense | - | - | - | - | (1,389) | - | (1,389) |
| 5 | Cost of Gas | - | - | - | - | - | - | - |
| 6 | Production Expenses | (97,804) | - | - | - | - | - | (97,804) |
| 7 | Storage, Term., and Proc. Expenses | - | - | - | - | - | - | - |
| 8 | Transmission Expenses | - | - | - | - | - | - | - |
| 9 | Distribution Expenses | - | 283 | 1,321 | - | - | - | 1,604 |
| 10 | Cust. Accounts, Service & Sales | (3,635) | - | - | 20 | - | - | (3,615) |
| 11 | Administrative and General Expenses | - | - | (851) | - | - | (153) | (1,004) |
| 12 | Depreciaton and Amortization | (7,956) | - | - | - | (1,020) | - | (8,976) |
| 13 | Taxes Other Than Income | (11,468) | - | - | - | - | - | (11,468) |
| 14 | | - | - | - | - | - | - | - |
| 15 | Total Operating Expense | | | | | | | |
| 16 | Before Income Taxes | (120,863) | 283 | 470 | 20 | (2,408) | (153) | (122,652) |
| 17 | State Income Tax | (121) | (22) | (36) | (2) | 187 | 12 | 18 |
| 18 | Federal Income Tax | (504) | (91) | (152) | (6) | 778 | 49 | 73 |
| 19 | | - | - | - | - | - | - | - |
| 20 | Total Operating Expenses | (121,488) | 170 | 282 | 12 | (1,444) | (92) | (122,561) |
| 21 | NET OPERATING INCOME | \$ (937) | \$ (170) | \$ (282) | \$ (12) | \$ 1,444 | \$ 92 | \$ 136 |

Ameren Illinois Gas Rate Zone II - (CILCO)
Adjustments to Operating Income
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | Subtotal Operating Statement Adjustments | Performance Share Unit Program Part 285 Schedule C-2.11 | Lobbying Part 285 Schedule C-2.12 | Injuries and Damages Part 285 Schedule C-2.13 | Charitable Contributions Part 285 Schedule C-2.14 | Other Ratemaking Adjustments Part 285 Schedule C-2.15 | Subtotal Operating Statement Adjustments |
|----------|-------------------------------------|--|---|-----------------------------------|---|---|---|--|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 1 | Gas Operating Revenues | \$ (111,250) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (111,250) |
| 2 | Other Revenues | (11,175) | - | - | - | - | - | (11,175) |
| 3 | Total Operating Revenue | (122,425) | - | - | - | - | - | (122,425) |
| 4 | Uncollectible Expense | (1,389) | - | - | - | - | - | (1,389) |
| 5 | Cost of Gas | - | - | - | - | - | - | - |
| 6 | Production Expenses | (97,804) | - | - | - | - | - | (97,804) |
| 7 | Storage, Term., and Proc. Expenses | - | - | - | - | - | - | - |
| 8 | Transmission Expenses | - | - | - | - | - | - | - |
| 9 | Distribution Expenses | 1,604 | - | - | - | - | - | 1,604 |
| 10 | Cust. Accounts, Service & Sales | (3,615) | - | - | - | - | (0) | (3,615) |
| 11 | Administrative and General Expenses | (1,004) | (562) | (9) | (96) | 165 | (43) | (1,549) |
| 12 | Depreciaton and Amortization | (8,976) | - | - | - | - | - | (8,976) |
| 13 | Taxes Other Than Income | (11,468) | - | - | - | - | (15) | (11,483) |
| 14 | | - | - | - | - | - | - | - |
| 15 | Total Operating Expense | | | | | | | |
| 16 | Before Income Taxes | (122,652) | (562) | (9) | (96) | 165 | (58) | (123,212) |
| 17 | State Income Tax | 18 | 44 | 1 | 7 | (13) | 5 | 61 |
| 18 | Federal Income Tax | 73 | 182 | 3 | 31 | (53) | 19 | 254 |
| 19 | | - | - | - | - | - | - | - |
| 20 | Total Operating Expenses | (122,561) | (337) | (5) | (57) | 99 | (35) | (122,897) |
| 21 | NET OPERATING INCOME | \$ 136 | \$ 337 | \$ 5 | \$ 57 | \$ (99) | \$ 35 | \$ 472 |

Ameren Illinois Gas Rate Zone II - (CILCO)
Adjustments to Operating Income
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | Subtotal Operating Statement Adjustments | Depreciation Part 285 Schedule C-2.16 | Rate Case Expense Schedule C-2.17 | (Source) | (Source) | (Source) | Total Operating Statement Adjustments |
|----------|-------------------------------------|--|---------------------------------------|-----------------------------------|----------|----------|----------|---------------------------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 1 | Gas Operating Revenues | \$ (111,250) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (111,250) |
| 2 | Other Revenues | (11,175) | - | - | - | - | - | (11,175) |
| 3 | Total Operating Revenue | (122,425) | - | - | - | - | - | (122,425) |
| 4 | Uncollectible Expense | (1,389) | - | - | - | - | - | (1,389) |
| 5 | Cost of Gas | - | - | - | - | - | - | - |
| 6 | Production Expenses | (97,804) | - | - | - | - | - | (97,804) |
| 7 | Storage, Term., and Proc. Expenses | - | - | - | - | - | - | - |
| 8 | Transmission Expenses | - | - | - | - | - | - | - |
| 9 | Distribution Expenses | 1,604 | - | - | - | - | - | 1,604 |
| 10 | Cust. Accounts, Service & Sales | (3,615) | - | - | - | - | - | (3,615) |
| 11 | Administrative and General Expenses | (1,549) | - | - | - | - | - | (1,549) |
| 12 | Depreciaton and Amortization | (8,976) | (280) | 439 | - | - | - | (8,817) |
| 13 | Taxes Other Than Income | (11,483) | - | - | - | - | - | (11,483) |
| 14 | | - | - | - | - | - | - | - |
| 15 | Total Operating Expense | | | | | | | |
| 16 | Before Income Taxes | (123,212) | (280) | 439 | - | - | - | (123,053) |
| 17 | State Income Tax | 61 | 22 | (34) | - | - | - | 49 |
| 18 | Federal Income Tax | 254 | 90 | (142) | - | - | - | 203 |
| 19 | | - | - | - | - | - | - | - |
| 20 | Total Operating Expenses | (122,897) | (168) | 263 | - | - | - | (122,801) |
| 21 | NET OPERATING INCOME | \$ 472 | \$ 168 | \$ (263) | \$ - | \$ - | \$ - | \$ 376 |

Ameren Illinois Gas Rate Zone II - (CILCO)

Rate Base

For the Test Year Ending December 31, 2016

(In Thousands)

| Line No. | Description | Company Unadjusted Rate Base (Part 285 Sch B-1) | Company Adjustments (Sch 2, page 3) | Company Direct Rate Base (Col. b+c) |
|----------|------------------------------------|--|---|--|
| | (a) | (b) | (c) | (d) |
| 1 | Gross Plant in Service | \$ 758,120 | \$ (13,045) | \$ 745,075 |
| 2 | Less Accum. Deprec. and Amort. | (404,527) | \$ 288 | (404,239) |
| 3 | | - | - | - |
| 4 | Net Plant | <u>353,593</u> | <u>(12,757)</u> | <u>340,835</u> |
| 5 | Additions to Rate Base | | | |
| 6 | Cash Working Capital Allowance | - | 6,251 | 6,251 |
| 7 | Materials & Supplies Inventory | 33,998 | (10,720) | 23,278 |
| 8 | | - | - | - |
| 9 | | - | - | - |
| 10 | | - | - | - |
| 11 | | - | - | - |
| 12 | | - | - | - |
| 13 | | - | - | - |
| 14 | Deductions From Rate Base | | | |
| 15 | Accum. Deferred Income Taxes | (71,910) | (5,518) | (77,428) |
| 16 | Customer Advances for Construction | (2,342) | - | (2,342) |
| 17 | Customer Deposits | (3,809) | (116) | (3,925) |
| 18 | | - | - | - |
| 19 | | - | - | - |
| 20 | | <u>-</u> | <u>-</u> | <u>-</u> |
| 21 | Rate Base | <u>\$ 309,529</u> | <u>\$ (22,860)</u> | <u>\$ 286,669</u> |

Ameren Illinois Gas Rate Zone II - (CILCO)
Adjustments to Rate Base
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | QIP Investment Adjustment Part 285 Schedule B-2.1 | Plant Additions Part 285 Schedule B-2.2, B-2.3, B-2.4 | Incentive Compensation Part 285 Schedule B-2.5 | Performance Share Unit Program Part 285 Schedule B-2.6 | Hillsboro Base Gas Part 285 Schedule B-2.7 | Other Tax Adjustments Part 285 Schedule B-2.9 | Total Rate Base Adjustments |
|----------|------------------------------------|--|--|---|---|---|--|-----------------------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 1 | Gross Plant in Service | \$ (8,324) | \$ (601) | \$ (71) | \$ (265) | \$ (3,785) | \$ - | \$ (13,045) |
| 2 | Less Accum. Deprec. and Amort. | 267 | 11 | 2 | 8 | - | - | 288 |
| 3 | | - | - | - | - | - | - | - |
| 4 | Additions to Rate Base | (8,056) | (590) | (69) | (258) | (3,785) | - | (12,757) |
| 5 | Additions to Rate Base | | | | | | | |
| 6 | Cash Working Capital Allowance | - | - | - | - | - | - | - |
| 7 | Materials & Supplies Inventory | - | - | - | - | - | - | - |
| 8 | | - | - | - | - | - | - | - |
| 9 | | - | - | - | - | - | - | - |
| 10 | | - | - | - | - | - | - | - |
| 11 | | - | - | - | - | - | - | - |
| 12 | | - | - | - | - | - | - | - |
| 13 | | - | - | - | - | - | - | - |
| 14 | Deductions From Rate Base | | | | | | | |
| 15 | Accum. Deferred Income Taxes | 184 | 25 | 1 | 5 | - | (5,733) | (5,518) |
| 16 | Customer Advances for Construction | - | - | - | - | - | - | - |
| 17 | Customer Deposits | - | - | - | - | - | - | - |
| 18 | | - | - | - | - | - | - | - |
| 19 | | - | - | - | - | - | - | - |
| 20 | | - | - | - | - | - | - | - |
| 21 | Rate Base | \$ (7,872) | \$ (565) | \$ (67) | \$ (253) | \$ (3,785) | \$ (5,733) | \$ (18,275) |

Ameren Illinois Gas Rate Zone II - (CILCO)
Adjustments to Rate Base
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | Subtotal Rate Base Adjustments | Cash Working Capital Part 285 Schedule B-8 | Materials & Supplies Inventory Part 285 Schedule B-2.10 | Customer Deposits 13 Month Avg Part 285 Schedule B-2.11 | (Source) | (Source) | Total Rate Base Adjustments |
|----------|------------------------------------|--------------------------------------|---|--|--|-------------|-------------|-----------------------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
| 1 | Gross Plant in Service | \$ (13,045) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ (13,045) |
| 2 | Less Accum. Deprec. and Amort. | 288 | - | - | - | - | - | 288 |
| 3 | | - | - | - | - | - | - | - |
| 4 | Additions to Rate Base | (12,757) | - | - | - | - | - | (12,757) |
| 5 | Additions to Rate Base | | | | | | | |
| 6 | Cash Working Capital Allowance | - | 6,251 | - | - | - | - | 6,251 |
| 7 | Materials & Supplies Inventory | - | - | (10,720) | - | - | - | (10,720) |
| 8 | | - | - | - | - | - | - | - |
| 9 | | - | - | - | - | - | - | - |
| 10 | | - | - | - | - | - | - | - |
| 11 | | - | - | - | - | - | - | - |
| 12 | | - | - | - | - | - | - | - |
| 13 | | - | - | - | - | - | - | - |
| 14 | Deductions From Rate Base | | | | | | | |
| 15 | Accum. Deferred Income Taxes | (5,518) | - | - | - | - | - | (5,518) |
| 16 | Customer Advances for Construction | - | - | - | - | - | - | - |
| 17 | Customer Deposits | - | - | - | (116) | - | - | (116) |
| 18 | | - | - | - | - | - | - | - |
| 19 | | - | - | - | - | - | - | - |
| 20 | | - | - | - | - | - | - | - |
| 21 | Rate Base | <u>\$ (18,275)</u> | <u>\$ 6,251</u> | <u>\$ (10,720)</u> | <u>\$ (116)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (22,860)</u> |

Ameren Illinois Gas Rate Zone II - (CILCO)
Cash Working Capital Requirement Employing the Gross Lag Methodology
For the Test Year Ending December 31, 2016
(\$000s)

| Line No. | Description (A) | Company Direct Proposed (B) | Revenue Lag/Expense (Leads) (C) | CWC Factor (D) (Col E/365) | Cash Working Capital Requirement (E) Col. D x Col. B |
|-----------------|--|-----------------------------------|--|----------------------------------|--|
| REVENUES | | | | | |
| 1 | Revenues at Present Rates | \$ 104,194 | 55.68 | 15.25% | \$ 15,895 |
| 2 | Plus PGA Revenues | 97,804 | 55.68 | 15.25% | 14,920 |
| 3 | Plus ICC Gross Revenue Tax | 176 | - | 0.00% | - |
| 4 | Plus Municipal Utility Tax | 3,438 | - | 0.00% | - |
| 5 | Plus Energy Assistance Charges | 2,219 | - | 0.00% | - |
| 6 | Plus Illinois Public Utility Tax | 5,636 | - | 0.00% | - |
| 7 | Plus Interest Expense and Bank Facility Fees | 8,104 | 55.68 | 15.25% | 1,236 |
| 8 | (Less) Deferred Taxes and ITCs Net | (3,389) | 55.68 | 15.25% | (517) |
| 9 | (Less) Uncollectibles | (890) | 55.68 | 15.25% | (136) |
| 10 | (Less) Depreciation and Amortization | (13,721) | 55.68 | 15.25% | (2,093) |
| 11 | (Less) Return on Equity and Debt | (22,971) | 55.68 | 15.25% | (3,504) |
| 12 | TOTAL - REVENUES | <u>\$ 180,599</u> | | | <u>\$ 25,801</u> |
| EXPENSES | | | | | |
| 13 | Employee Benefits | \$ 3,133 | (20.27) | -5.55% | (174) |
| 14 | Payroll | 18,914 | (11.53) | -3.16% | (598) |
| 15 | PGA Expense | 97,804 | (38.62) | -10.58% | (10,350) |
| 16 | Other Operations and Maintenance (less uncollec | 30,564 | (47.04) | -12.89% | (3,939) |
| 17 | FICA | 1,317 | (13.13) | -3.60% | (47) |
| 18 | Federal Unemployment Tax | 8 | (76.38) | -20.92% | (2) |
| 19 | State Unemployment Tax | 22 | (76.38) | -20.92% | (5) |
| 20 | St. Louis Payroll Expense Tax | 1 | (87.33) | -23.93% | (0) |
| 21 | ICC Gross Revenue Tax | 176 | 25.92 | 7.10% | 13 |
| 22 | Invested Capital Tax | 2,248 | (30.13) | -8.25% | (186) |
| 23 | Municipal Utility Tax | 3,438 | (45.63) | -12.50% | (430) |
| 24 | Energy Assistance Charges | 2,219 | (45.66) | -12.51% | (278) |
| 25 | Corporation Franchise Tax | 140 | (193.45) | -53.00% | (74) |
| 26 | Illinois Public Utility Tax | 5,636 | (29.79) | -8.16% | (460) |
| 27 | Property/Real Estate Taxes | 431 | (387.27) | -106.10% | (457) |
| 28 | Interest Expense | 7,984 | (91.25) | -25.00% | (1,996) |
| 29 | Bank Facility Fees | 120 | 307.92 | 84.36% | 102 |
| 30 | Federal Income Tax | 5,198 | (37.88) | -10.38% | (539) |
| 31 | State Income Tax | 1,248 | (37.88) | -10.38% | (129) |
| 32 | TOTAL EXPENSES | <u>\$ 180,599</u> | | | <u>\$ (19,549)</u> |
| 33 | CASH WORKING CAPITAL REQUIREMENT - DIRECT | | | | <u>\$ 6,251</u> |
| 34 | CASH WORKING CAPITAL REQUIREMENT - ADJUSTMENTS | | | | <u>\$ -</u> |
| 35 | DIFFERENCE - ADJUSTMENT TO CASH WORKING CAPITAL | | | | <u>\$ 6,251</u> |

Ameren Illinois Gas Rate Zone II - (CILCO)
Interest Synchronization Adjustment
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description (a) | Amount (b) |
|-------------|--|-----------------------------|
| 1 | Rate Base | \$ 286,669 ⁽¹⁾ |
| 2 | Weighted Cost of Debt | <u>2.83% ⁽²⁾</u> |
| 3 | Synchronized Interest Per Company Direct (Line 1 x Line 2) | \$ 8,104 |
| 4 | Test Year Interest Expense | 8,104 |
| 5 | Increase (Decrease) in Interest Expense (Line 3 - Line 4) | <u>-</u> |
| 6 | Increase (Decrease) in State Income Tax Expense | |
| 7 | at 7.750% | <u>-</u> |
| 8 | Increase (Decrease) in Federal Income Tax Expense | |
| 9 | at 35.000% | <u>\$ -</u> |

(1) Source: Company Exhibit 2.2, Schedule 2, Page 1, col D, ln 21.

(2) Source: Company Exhibit 2.2, Schedule 5, col E, ln 2, 3 & 4.

Ameren Illinois Gas Rate Zone II - (CILCO)
 Gross Revenue Conversion Factor
 For the Test Year Ending December 31, 2016

| Line No. | Description (a) | Rate (Part 285 A-2.1 RZ-II) (b) | Per Company With Bad Debts (c) | Per Company Without Bad Debts (d) |
|-------------|---|---------------------------------------|---|--|
| 1 | Revenues | | 1.00000 | |
| 2 | Uncollectibles | 1.0033% | <u>0.01003</u> | |
| 3 | State Taxable Income | | 0.98997 | 1.00000 |
| 4 | State Income Tax | 7.75% | <u>0.07672</u> | <u>0.07750</u> |
| 5 | Federal Taxable Income | | 0.91324 | 0.92250 |
| 6 | Federal Income Tax | 35.00% | <u>0.31964</u> | <u>0.32288</u> |
| 7 | Operating Income | | <u>0.59361</u> | <u>0.59963</u> |
| 8 | Gross Revenue Conversion Factor Per Company | | <u>1.68461</u> | <u>1.66771</u> |

Ameren Illinois Gas Rate Zone II - (CILCO)
Overall Cost of Capital
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | Amount | Percent of Total | Percent of Cost | Weighted Component | Effective Tax Rates | After-Tax Cost of Capital |
|----------|---|---------------------|------------------|-----------------|--------------------|---------------------|---------------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| 1 | <u>PER COMPANY DIRECT</u> | | | | | | |
| 2 | Long Term Debt | \$ 2,373,015 | 47.425% | 5.806% | 2.754% | 40.0375% | 1.6510% |
| 3 | Short Term Debt | 67,135 | 1.342% | 2.280% | 0.031% | 40.0375% | 0.0190% |
| 4 | Bank Facility Costs | | 0.000% | 0.042% | 0.042% | 40.0375% | 0.0250% |
| 5 | | | 0.000% | 0.000% | 0.000% | | 0.0000% |
| 6 | Preferred Stock | 61,705 | 1.233% | 4.979% | 0.061% | | 0.0610% |
| 7 | Common Stock | <u>2,501,855</u> | <u>50.000%</u> | 10.250% | <u>5.125%</u> | | <u>5.1250%</u> |
| 8 | Total | <u>\$ 5,003,710</u> | <u>100.000%</u> | | <u>8.013%</u> | | <u>6.8810%</u> |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | <u>EFFECTIVE TAX RATE</u> | | | | | | |
| 22 | State Income Tax Rate | 7.7500% | | | | | |
| 23 | Federal Income Tax Rate | 35.0000% | | | | | |
| 24 | | | | | | | |
| 25 | [State Rate + ((1- State Rate) x Federal Rate)] | <u>40.0375%</u> | | | | | |

26 Source for company capital structure per testimony of Ryan Martin.

Ameren Illinois Gas Rate Zone III - (IP)
Statement of Operating Income with Adjustments
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description | Company Unadjusted Direct (Part 285 Sch C-1) | Company Adjustments (Sch 1, page 5) | Company Direct Present (Cols. b+c) | Company Direct Proposed Increase | Company Direct Proposed (Cols. d+e) |
|----------|--|--|-------------------------------------|------------------------------------|----------------------------------|-------------------------------------|
| | (a) | (b) | (c) | (d) | (e) | (f) |
| 1 | Gas Operating Revenues | \$ 384,789 | \$ (222,204) | \$ 162,585 | \$ 26,201 | \$ 188,787 |
| 2 | Other Revenues | 42,641 | (22,320) | 20,321 | - | 20,321 |
| 3 | Total Operating Revenue | 427,430 | (244,524) | 182,906 | 26,201 | 209,107 |
| 4 | Uncollectible Expense | 4,210 | (2,490) | 1,720 | 257 | 1,978 |
| 5 | Cost of Gas | - | - | - | - | - |
| 6 | Production Expenses | 196,721 | (195,347) | 1,374 | - | 1,374 |
| 7 | Storage, Term., and Proc. Expenses | 6,957 | - | 6,957 | - | 6,957 |
| 8 | Transmission Expenses | 5,796 | - | 5,796 | - | 5,796 |
| 9 | Distribution Expenses | 42,954 | 3,144 | 46,098 | - | 46,098 |
| 10 | Cust. Accounts, Service & Sales | 21,419 | (7,233) | 14,187 | - | 14,187 |
| 11 | Administrative and General Expenses | 32,934 | (3,028) | 29,906 | - | 29,906 |
| 12 | Depreciaton and Amortization | 41,348 | (17,907) | 23,440 | - | 23,440 |
| 13 | Taxes Other Than Income | 30,791 | (22,935) | 7,856 | - | 7,856 |
| 14 | Rounding | - | - | - | - | - |
| 15 | Total Operating Expense | | | | | |
| 16 | Before Income Taxes | 383,130 | (245,796) | 137,334 | 257 | 137,591 |
| 17 | State Income Tax | 531 | 99 | 630 | 2,011 | 2,640 |
| 18 | Federal Income Tax | 2,213 | 411 | 2,623 | 8,377 | 11,000 |
| 19 | Deferred Taxes and ITCs Net | 7,800 | - | 7,800 | - | 7,800 |
| 20 | Total Operating Expenses | 393,673 | (245,287) | 148,387 | 10,645 | 159,031 |
| 21 | NET OPERATING INCOME | \$ 33,757 | \$ 763 | \$ 34,519 | \$ 15,557 | \$ 50,076 |
| 22 | Company Rate Base (Schedule 2, page 1, col d, line 21) | | | | | \$ 624,934 |
| 23 | Company Overall Rate of Return (Schedule 5, col e, line 8) | | | | | 8.013% |

Ameren Illinois Company
Summary of Asset Separation Project
 2015 and 2016 Plant Balance

| Line No. | Account (A) | Function (B) | E. Production (C) | E. Transmission (D) | E. Distribution (E) | Gas (F) | Retired (G) | Other (H) | Total (I) |
|--------------------------------|----------------|------------------|----------------------|------------------------|------------------------|----------------|----------------|--------------|----------------|
| As of December 31, 2015 | | | | | | | | | |
| 1 | 301-303 | Intangible Plant | \$ - | \$ 14,018,066 | \$ 95,284,521 | \$ 35,047,868 | \$ - | \$ - | \$ 144,350,455 |
| 2 | 389-399 | General Plant | \$ - | \$ 54,059,620 | \$ 361,120,417 | \$ 98,672,943 | \$ 1,355,690 | \$ 209,108 | \$ 515,417,779 |
| 3 | | G&I Plant | \$ - | \$ 68,077,686 | \$ 456,404,939 | \$ 133,720,811 | \$ 1,355,690 | \$ 209,108 | \$ 659,768,234 |
| As of December 31, 2016 | | | | | | | | | |
| 4 | 301-303 | Intangible Plant | \$ - | \$ 20,246,712 | \$ 104,970,576 | \$ 40,431,612 | \$ - | \$ - | \$ 165,648,900 |
| 5 | 389-399 | General Plant | \$ - | \$ 67,458,264 | \$ 385,091,363 | \$ 104,504,174 | \$ 1,347,295 | \$ 209,108 | \$ 558,610,204 |
| 6 | | G&I Plant | \$ - | \$ 87,704,975 | \$ 490,061,940 | \$ 144,935,787 | \$ 1,347,295 | \$ 209,108 | \$ 724,259,104 |
| Average (2015 and 2016) | | | | | | | | | |
| 7 | 301-303 | Intangible Plant | \$ - | \$ 17,132,389 | \$ 100,127,549 | \$ 37,739,740 | \$ - | \$ - | \$ 154,999,678 |
| 8 | 389-399 | General Plant | \$ - | \$ 60,758,942 | \$ 373,105,890 | \$ 101,588,559 | \$ 1,351,492 | \$ 209,108 | \$ 537,013,992 |
| 9 | | G&I Plant | \$ - | \$ 77,891,331 | \$ 473,233,439 | \$ 139,328,299 | \$ 1,351,492 | \$ 209,108 | \$ 692,013,669 |
| ALLOCATOR | | | | | | | | | |
| 10 | | G&I Plant | 0.00% | 11.26% | 68.38% | 20.13% | 0.20% | 0.03% | 100.00% |

Ameren Illinois Company
Calculation of Original Cost Determination
For the Test Year Ending December 31, 2016
(In Thousands)

| Line No. | Description (a) | Gas Total (b) | Gas RZ I (c) | Gas RZ II (d) | Gas RZ III (e) |
|----------|---|--------------------|------------------|------------------|--------------------|
| 1 | Plant at 12/31/2013 per Company (1) | \$2,188,294 | \$451,217 | \$628,131 | \$1,108,946 |
| 2 | Less: | | | | |
| 3 | Prior Plant Additions (2) | (9) | (2) | (2) | (5) |
| 4 | Prior Plant Additions for Incentive Comp(3) | (1,437) | (304) | (409) | (724) |
| 5 | Prior Plant Additions for PSUP(4) | (668) | (142) | (190) | (336) |
| 6 | Hillsboro Base Gas (5) | <u>(13,209)</u> | <u>(2,689)</u> | <u>(3,785)</u> | <u>(6,735)</u> |
| 7 | Original Cost Determination per Company | <u>\$2,172,971</u> | <u>\$448,080</u> | <u>\$623,745</u> | <u>\$1,101,146</u> |

Sources:

- (1) Company Schedules B-5, Line 24
- (2) Company Schedule B-2.2, Line 2
- (3) Company Schedule B-2.3, Line 1
- (4) Company Schedule B-2.4, Line 1
- (5) Company Schedule B-2.7, Line 1

**Summary of Rate Zone Allocators Used for
2016 Test Year AIC Gas Revenue Requirement**

1. Gas operating revenues for 2013-16 are allocated to Rate Zones based on Present Base Rate Revenues. O&M expenses related to storage are allocated to Rate Zones by sales and transport demand. O&M expenses related to the operations and maintenance of transmission facilities are allocated to Rate Zones based on high pressure demand or 2009 legacy information on feet of transmission main. O&M expenses related to operations and maintenance of distribution facilities are allocated to Rate Zones based on 2009 legacy information on feet of distribution main, low pressure demand, and number of customers. Support functions are allocated by number of customers or gross plant in service. The allocation of taxes other than income taxes is dependent on the type of tax and uses other O&M expenses, revenue, and gross plant in service. Ratemaking adjustments are allocated based on the overall factor used for the corresponding revenues, expenses, and other taxes.
2. Gas Storage depreciation expense is allocated to Rate Zones by sales and transport demand. Gas Transmission Plant depreciation expense is allocated by Transmission average and peak demand. Gas Distribution Plant depreciation expense is allocated by Distribution average and peak demand and also number of customers. General Plant depreciation expense is allocated to Rate Zones based on September 2010 actual utility plant balances by legacy utility for the General Plant function. Intangible Plant is allocated by number of customers. Any adjustments are allocated based on above factors by function.
3. Regulatory debits and credits amortizations and corresponding adjustments are allocated to the individual Rate Zones as described below:

- a. Bad Debt Rider is allocated based on number of customers.
 - b. Gas severance costs and voluntary separation plan costs are allocated based on other O&M similar to account 920/926.
 - c. Merger Initiative amortization is allocated based on number of customers.
 - d. Rate Case related costs are allocated 1/3 to each Rate Zone.
 - e. Manufactured Gas Plant Site Cleanup Costs and UBCC Regulatory Credit are allocated based on revenues.
4. Federal and state income tax expense and amortizations of investment tax credits are allocated to the Rate Zones based on test year operating income before income taxes after deduction of synchronized interest.
5. Gas Storage Plant is allocated to Rate Zones by sales and transport demand. Gas Transmission and Distribution Plant as of September 2010 is allocated based on actual utility plant by legacy utility while net plant additions since September 2010 are allocated as described in step 2 above. Transmission Plant net additions are allocated based on average and peak transmission demand. Distribution Plant net additions are allocated based on average and peak distribution demand and number of customers. Any adjustments for Transmission or Distribution would use the corresponding allocation for net additions after September 2010. General Plant is allocated to Rate Zones based on September 2010 actual utility plant balances by legacy utility. Intangible Plant is allocated to Rate Zones by number of customers. Gas Plant and corresponding adjustments by function and Rate Zones, except Intangible and Gas Storage functions, are allocated to FERC accounts based on September 2010 actual utility plant balances by legacy utility. Only FERC account 303 is used for Intangible Plant so no further

allocation is required. The Gas Storage function is allocated within the FERC account by the functional Rate Zone allocator.

6. Depreciation reserve uses the Gross Plant allocators as described in step 5 above. For all Plant functions except Intangibles and Gas Storage, legacy balances as of September 2010 are maintained at each Rate Zone with net reserve changes being allocated based on the allocators described in Step 5. For Intangible Plant, the reserve balance as of September 2010 and net changes are being allocated to Rate Zones based on the number of customers within each Rate Zone. For the Gas Storage function, the reserve balance as of September 2010 and net changes are being allocated to Rate Zones based on sales and transport demand.
7. General materials & supplies inventory is allocated to Rate Zones based on a 13-month average of general materials & supplies inventory by Rate Zone. Gas Stored Underground is allocated based on a 13-month average of Gas Stored Underground by Rate Zone. Customer advances for construction are allocated to Rate Zones based on Total Plant in Service.
8. Cash Working Capital (CWC) is compiled for each Rate Zone based on the respective inputs for revenues and expenses used to derive the calculation.
9. Accumulated deferred income taxes and corresponding adjustments are allocated to Rate Zones based on Total Plant in Service.
10. Customer Deposits are allocated to Rate Zones based on 2009 gas deposits by legacy utility.

Ameren Illinois Company
Uncollectible Factors for Rider S – System Gas Service
For the Test Year Ended December 31, 2016
(\$000)

| Line | Item | Uncollectibles Expense | Revenues | Uncollectible Gross Up Factor |
|------|--|---------------------------|----------|----------------------------------|
| | (A) | (B) | (C) | (D) |
| 1 | Ameren Illinois Uncollectibles Factor (1) | 8,198 | 832,158 | 0.009850931 |
| 2 | Purchase Gas related uncollectibles (2) | 4,712 | | |
| 3 | Gas Distribution Delivery related uncollectibles (3) | 3,485 | | |

(1) Part 285, Sch. C-2.9 Ln 1 Col C / Part 285, Sch. C-4 Ln 2 Col F / Col (D) = Col (B) divided by Col (C)

(2) Part 285, Sch. C-2.9 Ln 5 Col C

(3) Part 285, Sch. C-2.9 Ln 4 Col C

Ameren Illinois Company
Income Tax
For the Test Year Ended December 31, 2016
(\$000s)

| Line No. | Description (a) | Gas RZ I (b) | Gas RZ II (c) | Gas RZ III (d) | Gas Total (e) | Reference (f) |
|----------|--------------------------------------|-----------------|------------------|-------------------|------------------|---|
| 1 | Net Operating Income | \$ 22,291 | \$ 22,971 | \$ 50,076 | \$ 95,338 | Ameren Exhibit 2.1, 2.2, 2.3 Schedule 1 Ln 21 Col f |
| 2 | State Income Tax | 1,271 | 1,248 | 2,640 | 5,159 | Ameren Exhibit 2.1, 2.2, 2.3 Schedule 1 Ln 17 Col f |
| 3 | Federal Income Tax | 5,296 | 5,198 | 11,000 | 21,494 | Ameren Exhibit 2.1, 2.2, 2.3 Schedule 1 Ln 18 Col f |
| 4 | Deferred Taxes and ITCs | 2,977 | 3,389 | 7,800 | 14,165 | Ameren Exhibit 2.1, 2.2, 2.3 Schedule 1 Ln 19 Col f |
| 5 | Income Tax | \$ 9,544 | \$ 9,834 | \$ 21,440 | \$ 40,818 | Line 2 + Line 3 + Line 4 |
| 6 | Operating Income Before Taxes | \$ 31,835 | \$ 32,805 | \$ 71,516 | \$ 136,156 | Line 1 + Line 5 |
| 7 | Synchronized Interest | 7,864 | 8,104 | 17,667 | 33,635 | Ameren Exhibit 2.1, 2.2, 2.3 Schedule 3 Ln 3 Col b |
| 8 | Taxable Operating Income | \$ 23,970 | \$ 24,701 | \$ 53,849 | \$ 102,521 | Line 6 - Line 7 |
| 9 | State Income Tax | \$ 1,858 | \$ 1,914 | \$ 4,173 | \$ 7,945 | Line 8 x State Tax Rate 7.75% |
| 10 | Federal Income Tax | \$ 7,739 | \$ 7,975 | \$ 17,387 | \$ 33,101 | (Line 8 - Line 9) x Federal Tax Rate 35% |
| 11 | Subtotal Income Taxes | \$ 9,597 | \$ 9,890 | \$ 21,560 | \$ 41,047 | Line 9 + Line 10 |
| 12 | Illinois Blended Rate Adjustment | (16) | (17) | (36) | (69) | Part 285 Sch. C-5.2 RZ-I, RZ-II, RZ-III, (Ln 14+Ln 20)/1000 |
| 13 | Amortization of ITCs | (37) | (38) | (83) | (158) | Part 285 Schedule C-1 RZ-I, RZ-II, RZ-III, Ln 168 |
| 14 | Total with 7.75% State Rate | \$ 9,544 | \$ 9,835 | \$ 21,440 | \$ 40,819 | Line 11 + Line 12 + Line 13 |
| 15 | State Income Tax | \$ 2,277 | \$ 2,347 | \$ 5,116 | \$ 9,739 | Line 8 x State Tax Rate 9.5% |
| 16 | Federal Income Tax | \$ 7,593 | \$ 7,824 | \$ 17,057 | \$ 32,473 | (Line 8 - Line 15) x Federal Tax Rate 35% |
| 17 | Subtotal Income Taxes | \$ 9,870 | \$ 10,171 | \$ 22,172 | \$ 42,213 | Line 5 + Line 16 |
| 18 | Amortization of ITCs | (37) | (38) | (83) | (158) | Line 13 |
| 19 | Total with 9.5% State Rate (1) | \$ 9,833 | \$ 10,133 | \$ 22,089 | \$ 42,054 | Line 17 + Line 18 |
| 20 | Tax Rate Difference | \$ 289 | \$ 298 | \$ 649 | \$ 1,236 | Line 19 - Line 14 |
| 21 | Gross Revenue Conv. Factor | 1.68387 | 1.68461 | 1.68426 | | Ameren Exhibit 2.1, 2.2, 2.3 Schedule 4 Ln 8 Col c |
| 22 | Change from 7.75% to 9.5% State Rate | \$ 486 | \$ 502 | \$ 1,093 | \$ 2,081 | Line 20 * Line 21 |

(1) Changes in Deferred Income Tax expense and the Illinois Blended Rate Adjustment with a 9.5% state income tax rate have not been calculated. Cash Working Capital and Accumulated Deferred Income Taxes included in Rate Base would be affected by changes to Deferred Income Tax expense.

Ameren Illinois Company
Docket #15-XXXX Gas Rate Case Expense
Test Year Ending December 31, 2016

Account 182-376

| <u>Name</u> | <u>Nature of Service Provided</u> | <u>Invoice No.</u> | <u>Period Covered</u> | <u>Fees</u> | <u>Expenses</u> | <u>Total</u> |
|---|--|--------------------|-----------------------|----------------|-----------------|----------------|
| Outside Consultants or Witnesses | | | | | | |
| Concentric Energy Advisors | Minimum Filing Requirements | 0007912 | September-14 | 49,745 | - | 49,745 |
| | Minimum Filing Requirements | 0007965 | October-14 | 51,810 | 4,077 | 55,887 |
| | Minimum Filing Requirements | 0008105 | November-14 | 42,483 | 213 | 42,696 |
| | Total To Date | | | 144,038 | 4,291 | 148,328 |
| Concentric Energy Advisors | Cash Working Capital - Lead/Lag Study | 0007911 | September-14 | 1,300 | - | 1,300 |
| | Cash Working Capital - Lead/Lag Study | 0007964 | October-14 | 5,933 | 570 | 6,503 |
| | Cash Working Capital - Lead/Lag Study | 0008103 | November-14 | 10,710 | 1,032 | 11,742 |
| | Total To Date | | | 17,943 | 1,602 | 19,545 |
| Concentric Energy Advisors | Post-filing Support | | | - | - | - |
| | Total To Date | | | - | - | - |
| Sussex Economic Advisors | Return on Equity | 14.0637 | September-14 | 4,863 | - | 4,863 |
| | Return on Equity | 14.0678 | October-14 | 16,618 | - | 16,618 |
| | Return on Equity | 14.0699 | November-14 | 9,363 | - | 9,363 |
| | Total To Date | | | 30,843 | - | 30,843 |
| Steve Fetter | Return on Equity | | | - | - | - |
| | Total To Date | | | - | - | - |
| Kerber Eck & Braeckel | Audit | | | - | - | - |
| | Total To Date | | | - | - | - |
| Other Rebuttal Witnesses | Miscellaneous Rebuttal Issues | | | - | - | - |
| | Total To Date | | | - | - | - |
| Other Miscellaneous | Copying, Printing, Delivery Services, Company Personnel Travel | | | - | - | - |
| Midwest Trial Services | Copying, Printing, Delivery Services, Company Personnel Travel | | | - | - | - |
| Rogers Townsend/IL Press | Copying, Printing, Delivery Services, Company Personnel Travel | | | - | - | - |
| UPS | Copying, Printing, Delivery Services, Company Personnel Travel | | | - | - | - |
| LA Court Reporter | Copying, Printing, Delivery Services, Company Personnel Travel | | | - | - | - |
| | Purchasing rate, tax, etc | | | - | - | - |
| | Total To Date | | | - | - | - |
| Outside Legal Services | | | | | | |
| Whitt Sturtevant | Case Preparation, Hearings & Briefs | 11075 | August-14 | 20,660 | - | 20,660 |
| | Case Preparation, Hearings & Briefs | 11100 | September-14 | 1,864 | - | 1,864 |
| | Case Preparation, Hearings & Briefs | 11111 | October-14 | 1,863 | - | 1,863 |
| | Case Preparation, Hearings & Briefs | 11149 | November-14 | 53,710 | - | 53,710 |
| | Total To Date | | | 78,097 | - | 78,097 |
| Total Outside Services | | | | 270,920 | 5,893 | 276,813 |