

Ameren Illinois Gas  
**Jurisdictional Rate Base Summary by ICC Account**  
For the Test Year Ending December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Source (C)	Natural Gas Account Balances Before Adjustments [1] (D)	Rate-making Adjustments (E)	Adjusted Test Year Natural Gas Ratebase (F)
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	Sch. B - 4	74,024	-	74,024
3		<b>Gas Production Plant</b>				
4	321-348	Production Plant				
5		Subtotal - Production Plant	Sch. B - 4	69	-	69
6	117,350-364	<b>Storage and Processing Plant</b>				
7		Subtotal - Storage and Processing Plant	Sch. B - 4	312,751	(13,209)	299,542
8		<b>Gas Transmission Plant</b>				
9	365-372	Subtotal - Gas Transmission Plant	Sch. B - 4	346,519	(12,248)	334,271
10		<b>Gas Distribution Plant</b>				
11	374-388	Subtotal - Gas Distribution Plant	Sch. B - 4	1,716,040	(17,514)	1,698,525
12		<b>Gas General Plant</b>				
13	389-399	Subtotal - Gas General Plant	Sch. B - 4	193,865	(1,514)	192,351
14		<b>Total Gas Plant in Service</b>		2,643,268	(44,485)	2,598,783
15		<b>Accumulated Reserve for Depreciation</b>				
16	108	Gas Intangible Plant	Sch. B - 4	23,178	-	23,178
17	108	Gas Production Plant	Sch. B - 4	15	-	15
18	108	Gas Storage and Processing Plant	Sch. B - 4	99,580	-	99,580
19	108	Gas Transmission Plant	Sch. B - 4	162,819	(194)	162,626
20	108	Gas Distribution Plant	Sch. B - 4	869,073	(480)	868,593
21	108	Gas General Plant	Sch. B - 4	59,943	(317)	59,626
22		<b>Sub-Total - Accumulated Reserve</b>		1,214,608	(990)	1,213,618
23		<b>Net Plant</b>		1,428,660	(43,495)	1,385,165

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Line No.	Account No. (A)	Account Classification and Description (B)	Source (C)	Natural Gas Account Balances Before Adjustments [1] (D)	Rate-making Adjustments (E)	Adjusted Test Year Natural Gas Ratebase (F)
24		<b>Adjustments:</b>				
25	131	Cash Working Capital	Sch. B - 8	-	25,108	25,108
26	154,163, 165,232	Materials and Supplies [2]	Sch. B - 8.1	111,356	(34,997)	76,358
27	252	Customer Advances for Construction	WPB - 1.1	(8,363)		(8,363)
28	190,282, 283	Accumulated Deferred Income Taxes	Sch. B - 9	(256,813)	(19,706)	(276,520)
29	235	Customer Deposits [2]	Sch. B - 13	(11,993)	30	(11,963)
30		Total Adjustments		<u>(165,814)</u>	<u>(29,566)</u>	<u>(195,380)</u>
31		<b>Total Rate Base</b>		<u>\$ 1,262,846</u>	<u>\$ (73,061)</u>	<u>\$ 1,189,785</u>

Sch. B - 2

**NOTES**

[1] The arithmetic averages of amounts at December 31, 2015 and December 31, 2016 for Gross Utility Plant and Other Rate Base Items.

[2] Arithmetic average of 13 month-end balances.

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**Jurisdictional Rate Base Summary by ICC Account**  
For the Test Year Ending December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Source (C)	Natural Gas Account Balances Before Adjustments [1] (D)	Rate-making Adjustments (E)	Adjusted Test Year Natural Gas Ratebase (F)
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	Sch. B - 4	16,572	-	16,572
3		<b>Gas Production Plant</b>				
4	321-348	Production Plant				
5		Subtotal - Production Plant	Sch. B - 4	69	-	69
6	117,350-364	<b>Storage and Processing Plant</b>				
7		Subtotal - Storage and Processing Plant	Sch. B - 4	63,673	(2,689)	60,983
8		<b>Gas Transmission Plant</b>				
9	365-372	Subtotal - Gas Transmission Plant	Sch. B - 4	62,466	(2,199)	60,268
10		<b>Gas Distribution Plant</b>				
11	374-388	Subtotal - Gas Distribution Plant	Sch. B - 4	357,294	(3,713)	353,581
12		<b>Gas General Plant</b>				
13	389-399	Subtotal - Gas General Plant	Sch. B - 4	56,111	(438)	55,673
14		<b>Total Gas Plant in Service</b>		556,185	(9,039)	547,145
15		<b>Accumulated Reserve for Depreciation</b>				
16	108	Gas Intangible Plant	Sch. B - 4	5,189	-	5,189
17	108	Gas Production Plant	Sch. B - 4	15	-	15
18	108	Gas Storage and Processing Plant	Sch. B - 4	20,273	-	20,273
19	108	Gas Transmission Plant	Sch. B - 4	38,471	(35)	38,436
20	108	Gas Distribution Plant	Sch. B - 4	148,714	(102)	148,613
21	108	Gas General Plant	Sch. B - 4	17,513	(92)	17,421
22		<b>Sub-Total - Accumulated Reserve</b>		230,176	(228)	229,948
23		<b>Net Plant</b>		326,009	(8,811)	317,198

Ameren Illinois Gas  
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Line No.	Account No. (A)	Account Classification and Description (B)	Source (C)	Natural Gas Account Balances Before Adjustments [1] (D)	Rate-making Adjustments (E)	Adjusted Test Year Natural Gas Ratebase (F)
24		<b>Adjustments:</b>				
25	131	Cash Working Capital	Sch. B - 8	-	6,230	6,230
26	154,163, 165,232	Materials and Supplies [2]	Sch. B - 8.1	22,107	(6,872)	15,235
27	252	Customer Advances for Construction	WPB - 1.1	(1,702)		(1,702)
28	190,282, 283	Accumulated Deferred Income Taxes	Sch. B - 9	(52,271)	(4,011)	(56,282)
29	235	Customer Deposits [2]	Sch. B - 13	(2,490)	(7)	(2,497)
30		Total Adjustments		<u>(34,356)</u>	<u>(4,660)</u>	<u>(39,016)</u>
31		<b>Total Rate Base</b>		<u>\$ 291,653</u>	<u>\$ (13,471)</u>	<u>\$ 278,182</u>

Sch. B - 2 RZ-I

**NOTES**

[1] The arithmetic averages of amounts at December 31, 2015 and December 31, 2016 for Gross Utility Plant and Other Rate Base Items.

[2] Arithmetic average of 13 month-end balances.

Ameren Illinois Gas  
**Jurisdictional Rate Base Summary by ICC Account**  
For the Test Year Ending December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Source (C)	Natural Gas Account Balances Before Adjustments [1] (D)	Rate-making Adjustments (E)	Adjusted Test Year Natural Gas Ratebase (F)
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	Sch. B - 4	19,435	-	19,435
3		<b>Gas Production Plant</b>				
4	321-348	Production Plant				
5		Subtotal - Production Plant	Sch. B - 4	-	-	-
6	117,350-364	<b>Storage and Processing Plant</b>				
7		Subtotal - Storage and Processing Plant	Sch. B - 4	89,610	(3,785)	85,825
8		<b>Gas Transmission Plant</b>				
9	365-372	Subtotal - Gas Transmission Plant	Sch. B - 4	90,381	(3,847)	86,534
10		<b>Gas Distribution Plant</b>				
11	374-388	Subtotal - Gas Distribution Plant	Sch. B - 4	503,173	(4,981)	498,192
12		<b>Gas General Plant</b>				
13	389-399	Subtotal - Gas General Plant	Sch. B - 4	55,522	(433)	55,089
14		<b>Total Gas Plant in Service</b>		758,120	(13,045)	745,075
15		<b>Accumulated Reserve for Depreciation</b>				
16	108	Gas Intangible Plant	Sch. B - 4	6,085	-	6,085
17	108	Gas Production Plant	Sch. B - 4	-	-	-
18	108	Gas Storage and Processing Plant	Sch. B - 4	28,532	-	28,532
19	108	Gas Transmission Plant	Sch. B - 4	49,914	(61)	49,853
20	108	Gas Distribution Plant	Sch. B - 4	299,632	(136)	299,496
21	108	Gas General Plant	Sch. B - 4	20,364	(91)	20,273
22		<b>Sub-Total - Accumulated Reserve</b>		404,527	(288)	404,239
23		<b>Net Plant</b>		353,593	(12,757)	340,835

Ameren Illinois Gas  
**Jurisdictional Rate Base Summary by ICC Account**  
For the Test Year Ending December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Source (C)	Natural Gas Account Balances Before Adjustments [1] (D)	Rate-making Adjustments (E)	Adjusted Test Year Natural Gas Ratebase (F)
24		<b>Adjustments:</b>				
25	131	Cash Working Capital	Sch. B - 8	-	6,251	6,251
26	154,163, 165,232	Materials and Supplies [2]	Sch. B - 8.1	33,998	(10,720)	23,278
27	252	Customer Advances for Construction	WPB - 1.1	(2,342)		(2,342)
28	190,282, 283	Accumulated Deferred Income Taxes	Sch. B - 9	(71,910)	(5,518)	(77,428)
29	235	Customer Deposits [2]	Sch. B - 13	(3,809)	(116)	(3,925)
30		Total Adjustments		<u>(44,063)</u>	<u>(10,103)</u>	<u>(54,166)</u>
31		<b>Total Rate Base</b>		<u>\$ 309,529</u>	<u>\$ (22,860)</u>	<u>\$ 286,669</u>

Sch. B - 2 RZ-II

**NOTES**

[1] The arithmetic averages of amounts at December 31, 2015 and December 31, 2016 for Gross Utility Plant and Other Rate Base Items.

[2] Arithmetic average of 13 month-end balances.

Ameren Illinois Gas  
**Jurisdictional Rate Base Summary by ICC Account**  
For the Test Year Ending December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Source (C)	Natural Gas Account Balances Before Adjustments [1] (D)	Rate-making Adjustments (E)	Adjusted Test Year Natural Gas Ratebase (F)
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	Sch. B - 4	38,017	-	38,017
3		<b>Gas Production Plant</b>				
4	321-348	Production Plant				
5		Subtotal - Production Plant	Sch. B - 4	-	-	-
6	117,350-364	<b>Storage and Processing Plant</b>				
7		Subtotal - Storage and Processing Plant	Sch. B - 4	159,469	(6,735)	152,734
8		<b>Gas Transmission Plant</b>				
9	365-372	Subtotal - Gas Transmission Plant	Sch. B - 4	193,672	(6,203)	187,470
10		<b>Gas Distribution Plant</b>				
11	374-388	Subtotal - Gas Distribution Plant	Sch. B - 4	855,573	(8,820)	846,753
12		<b>Gas General Plant</b>				
13	389-399	Subtotal - Gas General Plant	Sch. B - 4	82,232	(642)	81,590
14		<b>Total Gas Plant in Service</b>		1,328,963	(22,400)	1,306,563
15		<b>Accumulated Reserve for Depreciation</b>				
16	108	Gas Intangible Plant	Sch. B - 4	11,904	-	11,904
17	108	Gas Production Plant	Sch. B - 4	-	-	-
18	108	Gas Storage and Processing Plant	Sch. B - 4	50,775	-	50,775
19	108	Gas Transmission Plant	Sch. B - 4	74,434	(98)	74,336
20	108	Gas Distribution Plant	Sch. B - 4	420,726	(241)	420,485
21	108	Gas General Plant	Sch. B - 4	22,066	(134)	21,931
22		<b>Sub-Total - Accumulated Reserve</b>		579,905	(474)	579,431
23		<b>Net Plant</b>		749,058	(21,926)	727,132

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**Jurisdictional Rate Base Summary by ICC Account**  
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Line No.	Account No. (A)	Account Classification and Description (B)	Source (C)	Natural Gas Account Balances Before Adjustments [1] (D)	Rate-making Adjustments (E)	Adjusted Test Year Natural Gas Ratebase (F)
24		<b>Adjustments:</b>				
25	131	Cash Working Capital	Sch. B - 8	-	12,626	12,626
26	154,163, 165,232	Materials and Supplies [2]	Sch. B - 8.1	55,251	(17,406)	37,845
27	252	Customer Advances for Construction	WPB - 1.1	(4,319)		(4,319)
28	190,282, 283	Accumulated Deferred Income Taxes	Sch. B - 9	(132,632)	(10,177)	(142,809)
29	235	Customer Deposits [2]	Sch. B - 13	(5,694)	153	(5,541)
30		Total Adjustments		<u>(87,395)</u>	<u>(14,804)</u>	<u>(102,198)</u>
31		<b>Total Rate Base</b>		<u>\$ 661,663</u>	<u>\$ (36,730)</u> Sch. B - 2 RZ-III	<u>\$ 624,934</u>

**NOTES**

[1] The arithmetic averages of amounts at December 31, 2015 and December 31, 2016 for Gross Utility Plant and Other Rate Base Items.

[2] Arithmetic average of 13 month-end balances.

Ameren Illinois Gas  
**Customer Advances for Construction**  
 As of December 31, 2016

Line No.	(A)	Allocation (B)	Total Company (C)	Gas Operations (D)	Total Electric (E)	Total Gas & Electric Distribution (F)	Production (G)	Transmission (H)	Distribution (I)	Gas (J)
1	Ameren Illinois	DISTR	(40,895,236)	(8,363,025)	(32,532,211)	(29,865,384)	-	(11,029,853)	(21,502,358)	(8,363,025)

Ameren Illinois Gas  
**Customer Advances for Construction**  
 As of December 31, 2016

Line No.	(A)	Total Company (B)	Gas Operations (C)	Total Electric (D)	Total Gas & Electric Distribution (E)	Production (F)	Transmission (G)	Distribution (H)	Gas (I)
1	Ameren Illinois	(8,323,704)	(1,702,187)	(6,621,517)	(6,078,718)	-	(2,244,986)	(4,376,531)	(1,702,187)

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Customer Advances for Construction**  
 As of December 31, 2016

Line No.	(A)	Total Company (B)	Gas Operations (C)	Total Electric (D)	Total Gas & Electric Distribution (E)	Production (F)	Transmission (G)	Distribution (H)	Gas (I)
1	Ameren Illinois	(11,451,080)	(2,341,732)	(9,109,348)	(8,362,609)	-	(3,088,470)	(6,020,878)	(2,341,732)

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Customer Advances for Construction**  
 As of December 31, 2016

Line No.	(A)	Total Company (B)	Gas Operations (C)	Total Electric (D)	Total Gas & Electric Distribution (E)	Production (F)	Transmission (G)	Distribution (H)	Gas (I)
1	Ameren Illinois	(21,120,452)	(4,319,106)	(16,801,346)	(15,424,056)	-	(5,696,396)	(11,104,949)	(4,319,106)

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Workpaper Supporting Customer Advances for Construction**  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation			
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	Total (F)
1		<b>Total Plant in Service</b>	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas  
**Workpaper Supporting Customer Advances for Construction**  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		<b>Total Plant in Service</b>	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas  
**Summary of Utility Adjustments to Rate Base**  
As of December 31, 2016  
(\$000s)

Line No.	Title of Plant Function or Ratebase Item (A)	Amount (B)	Reference (C)
1	QIP Investment Adjustment	\$ (27,980)	Schedule B-2.1
2	Previously Disallowed Plant Additions Adjustment	(9)	Schedule B-2.2
3	Previously Disallowed Incentive Compensation	(1,437)	Schedule B-2.3
4	Previously Disallowed Performance Share Unit Program Adjustment	(668)	Schedule B-2.4
5	Incentive Compensation Adjustment	(248)	Schedule B-2.5
6	Performance Share Unit Program Adjustment	(933)	Schedule B-2.6
7	Hillsboro Base Gas Disallowance	(13,209)	Schedule B-2.7
8	Depreciation Reserve Adjustment	990	Schedule B-2.8
9	ADIT Adjustment	(19,706)	Schedule B-2.9
10	Cash Working Capital	25,108	Schedule B-8
11	Materials and Supplies	(34,997)	Schedule B-2.10
12	Customer Deposits	30	Schedule B-2.11
13	Total Adjustments to Rate Base	<u>\$ (73,061)</u>	

Ameren Illinois Gas  
**Summary of Utility Adjustments to Rate Base**  
As of December 31, 2016  
(\$000s)

Line No.	Title of Plant Function or Ratebase Item (A)	Amount (B)	Reference (C)
1	QIP Investment Adjustment	\$ (5,651)	Schedule B-2.1 RZ-I
2	Previously Disallowed Plant Additions Adjustment	(2)	Schedule B-2.2 RZ-I
3	Previously Disallowed Incentive Compensation	(305)	Schedule B-2.3 RZ-I
4	Previously Disallowed Performance Share Unit Program Adjustment	(142)	Schedule B-2.4 RZ-I
5	Incentive Compensation Adjustment	(53)	Schedule B-2.5 RZ-I
6	Performance Share Unit Program Adjustment	(198)	Schedule B-2.6 RZ-I
7	Hillsboro Base Gas Disallowance	(2,689)	Schedule B-2.7 RZ-I
8	Depreciation Reserve Adjustment	228	Schedule B-2.8 RZ-I
9	ADIT Adjustment	(4,011)	Schedule B-2.9 RZ-I
10	Cash Working Capital	6,230	Schedule B-8 RZ-I
11	Materials and Supplies	(6,872)	Schedule B-2.10 RZ-I
12	Customer Deposits	(7)	Schedule B-2.11 RZ-I
13	Total Adjustments to Rate Base	<u>\$ (13,471)</u>	

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Summary of Utility Adjustments to Rate Base**  
As of December 31, 2016  
(\$000s)

Line No.	Title of Plant Function or Ratebase Item (A)	Amount (B)	Reference (C)
1	QIP Investment Adjustment	(8,324)	Schedule B-2.1 RZ-II
2	Previously Disallowed Plant Additions Adjustment	(3)	Schedule B-2.2 RZ-II
3	Previously Disallowed Incentive Compensation	(409)	Schedule B-2.3 RZ-II
4	Previously Disallowed Performance Share Unit Program Adjustment	(190)	Schedule B-2.4 RZ-II
5	Incentive Compensation Adjustment	(71)	Schedule B-2.5 RZ-II
6	Performance Share Unit Program Adjustment	(265)	Schedule B-2.6 RZ-II
7	Hillsboro Base Gas Disallowance	(3,785)	Schedule B-2.7 RZ-II
8	Depreciation Reserve Adjustment	288	Schedule B-2.8 RZ-II
9	ADIT Adjustment	(5,518)	Schedule B-2.9 RZ-II
10	Cash Working Capital	6,251	Schedule B-8 RZ-II
11	Materials and Supplies	(10,720)	Schedule B-2.10 RZ-II
12	Customer Deposits	(116)	Schedule B-2.11 RZ-II
13	Total Adjustments to Rate Base	<u>\$ (22,860)</u>	

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Summary of Utility Adjustments to Rate Base**  
As of December 31, 2016  
(\$000s)

Line No.	Title of Plant Function or Ratebase Item (A)	Amount (B)	Reference (C)
1	QIP Investment Adjustment	(14,005)	Schedule B-2.1 RZ-III
2	Previously Disallowed Plant Additions Adjustment	(5)	Schedule B-2.2 RZ-III
3	Previously Disallowed Incentive Compensation	(724)	Schedule B-2.3 RZ-III
4	Previously Disallowed Performance Share Unit Program Adjustment	(336)	Schedule B-2.4 RZ-III
5	Incentive Compensation Adjustment	(125)	Schedule B-2.5 RZ-III
6	Performance Share Unit Program Adjustment	(470)	Schedule B-2.6 RZ-III
7	Hillsboro Base Gas Disallowance	(6,735)	Schedule B-2.7 RZ-III
8	Depreciation Reserve Adjustment	474	Schedule B-2.8 RZ-III
9	ADIT Adjustment	(10,177)	Schedule B-2.9 RZ-III
10	Cash Working Capital	12,626	Schedule B-8 RZ-III
11	Materials and Supplies	(17,406)	Schedule B-2.10 RZ-III
12	Customer Deposits	153	Schedule B-2.11 RZ-III
13	Total Adjustments to Rate Base	<u>\$ (36,730)</u>	

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Detailed Adjustment to Rate Base: QIP Investment Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric Capital (B)	Reference (C)
1	2016 Gas Transmission Plant	\$ (12,248)	WPB-2.1a
2	2016 Gas Distribution Plant	(14,219)	WPB-2.1a
3	2016 Gas General Plant	(1,514)	WPB-2.1a
4	Adjustment to Gas Utility Plant	<u>(27,980)</u>	Line 2 + Line 3 + Line 4
5	Adjustment to Accumulated Depreciation 2016 Gas Transmission Plant	(194)	WPB-2.1c
6	2016 Gas Distribution Plant	(407)	WPB-2.1c
7	2016 Gas General Plant	(317)	WPB-2.1d
8	Total Adjustment to Accumulated Depreciation	<u><u>(917)</u></u>	Line 6 + Line 7 + Line 8
9	Adjustment to Accumulated Deferred Income Taxes	<u><u>658</u></u>	WPB-2.1c
10	Adjustment to Depreciation Expense 2016 Gas Transmission Plant	(194)	WPB-2.1c
11	2016 Gas Distribution Plant	(407)	WPB-2.1c
12	2016 Gas General Plant	(317)	WPB-2.1c
13	Total Adjustment to Depreciation Expense	<u><u>\$ (917)</u></u>	Line 11 + Line 12 + Line 13

**PURPOSE OF ADJUSTMENT**

To remove costs associated with QIP Investment

Ameren Illinois Gas  
**Detailed Adjustment to Rate Base: QIP Investment Adjustment**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Description (A)	Amount (B)	Source (C)
1	2016 Gas Transmission Plant	\$ (2,199)	Schedule B - 2.1
2	2016 Gas Distribution Plant	(3,015)	Schedule B - 2.1
3	2016 Gas General Plant	(438)	Schedule B - 2.1
4	Adjustment to Gas Utility Plant	<u>(5,651)</u>	Line 2 + Line 3 + Line 4
5	Adjustment to Accumulated Depreciation 2016 Gas Transmission Plant	(35)	Schedule B - 2.1
6	2016 Gas Distribution Plant	(86)	Schedule B - 2.1
7	2016 Gas General Plant	(92)	Schedule B - 2.1
8	Total Adjustment to Accumulated Depreciation	<u><u>(213)</u></u>	Line 6 + Line 7 + Line 8
9	Adjustment to Accumulated Deferred Income Taxes	<u><u>134</u></u>	Schedule B - 2.1
10	Adjustment to Depreciation Expense 2016 Gas Transmission Plant	(35)	Schedule B - 2.1
11	2016 Gas Distribution Plant	(86)	Schedule B - 2.1
12	2016 Gas General Plant	(92)	Schedule B - 2.1
13	Total Adjustment to Depreciation Expense	<u><u>\$ (213)</u></u>	Line 11 + Line 12 + Line 13

**PURPOSE OF ADJUSTMENT**

To remove costs associated with QIP Investment

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Detailed Adjustment to Rate Base: QIP Investment Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Amount (B)	Source (C)
1	2016 Gas Transmission Plant	\$ (3,847)	Schedule B - 2.1
2	2016 Gas Distribution Plant	(4,043)	Schedule B - 2.1
3	2016 Gas General Plant	(433)	Schedule B - 2.1
4	Adjustment to Gas Utility Plant	<u>(8,324)</u>	Line 2 + Line 3 + Line 4
5	Adjustment to Accumulated Depreciation 2016 Gas Transmission Plant	(61)	Schedule B - 2.1
6	2016 Gas Distribution Plant	(116)	Schedule B - 2.1
7	2016 Gas General Plant	(91)	Schedule B - 2.1
8	Total Adjustment to Accumulated Depreciation	<u><u>(267)</u></u>	Line 6 + Line 7 + Line 8
9	Adjustment to Accumulated Deferred Income Taxes	<u>184</u>	Schedule B - 2.1
10	Adjustment to Depreciation Expense 2016 Gas Transmission Plant	(61)	Schedule B - 2.1
11	2016 Gas Distribution Plant	(116)	Schedule B - 2.1
12	2016 Gas General Plant	(91)	Schedule B - 2.1
13	Total Adjustment to Depreciation Expense	<u><u>\$ (267)</u></u>	Line 11 + Line 12 + Line 13

**PURPOSE OF ADJUSTMENT**

To remove costs associated with QIP Investment

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Detailed Adjustment to Rate Base: QIP Investment Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Amount (B)	Source (C)
1	2016 Gas Transmission Plant	\$ (6,203)	Schedule B - 2.1
2	2016 Gas Distribution Plant	(7,161)	Schedule B - 2.1
3	2016 Gas General Plant	(642)	Schedule B - 2.1
4	Adjustment to Gas Utility Plant	<u>(14,005)</u>	Line 2 + Line 3 + Line 4
5	Adjustment to Accumulated Depreciation 2016 Gas Transmission Plant	(98)	Schedule B - 2.1
6	2016 Gas Distribution Plant	(205)	Schedule B - 2.1
7	2016 Gas General Plant	(134)	Schedule B - 2.1
8	Total Adjustment to Accumulated Depreciation	<u><u>(437)</u></u>	Line 6 + Line 7 + Line 8
9	Adjustment to Accumulated Deferred Income Taxes	<u><u>340</u></u>	Schedule B - 2.1
10	Adjustment to Depreciation Expense 2016 Gas Transmission Plant	(98)	Schedule B - 2.1
11	2016 Gas Distribution Plant	(205)	Schedule B - 2.1
12	2016 Gas General Plant	(134)	Schedule B - 2.1
13	Adjustment to Depreciation Expense	<u><u>\$ (437)</u></u>	Line 11 + Line 12 + Line 13

**PURPOSE OF ADJUSTMENT**

To remove costs associated with QIP Investment

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Workpaper Supporting Gross Additions, Retirements, and Transfers**  
 As Of September 30, 2010  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocator (C)	Allocation			
				AmerenCILCO (D)	AmerenCIPS (E)	AmerenIP (F)	Total (G)
		<b>Transmission Plant</b>					
1	365-372	Subtotal - Transmission Plant	Transmission A&P	3,472,740	1,984,793	5,599,861	11,057,393
		<b>Distribution Plant</b>					
2	374-388	Subtotal - Distribution Plant	A&P and Customers				-
		<b>Gas General Plant</b>					
3	389-399	Subtotal - Gas General Plant		16,748	16,925	24,805	58,478

Ameren Illinois Gas  
**Workpaper Supporting Gross Additions, Retirements, and Transfers**  
 As Of September 30, 2010  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (H)	AmerenCIPS (I)	AmerenIP (J)	Total (K)
		<b>Transmission Plant</b>				
1	365-372	Subtotal - Transmission Plant	31.41%	17.95%	50.64%	100.00%
		<b>Distribution Plant</b>				
2	374-388	Subtotal - Distribution Plant	28.44%	21.20%	50.36%	100.00%
		<b>Gas General Plant</b>				
3	389-399	Subtotal - Gas General Plant	28.64%	28.94%	42.42%	100.00%

Ameren Illinois Gas  
**Workpaper Supporting Accumulated Deferred Income Taxes**  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation			
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	Total (F)
1		<b>Total Plant in Service</b>	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas  
**Workpaper Supporting Accumulated Deferred Income Taxes**  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		<b>Total Plant in Service</b>	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas  
**Workpaper Supporting QIP Investment Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No	Description (A)	Ameren Illinois Total (B)	Reference (C)
1	2016 Gas Transmission Plant Adjustment	\$ 12,248	WPB-2.1b
2	2016 Gas Distribution Plant Adjustment	14,219	WPB-2.1b
3	2016 Gas General Plant Adjustment	<u>1,514</u>	WPB-2.1b
4	Gas Subtotal	<u>27,980</u>	Line 1 + Line 2 + Line 3
5	2016 Gas Transmission Plant Adjustment	(12,248)	Line 1
6	2016 Gas Distribution Plant Adjustment	(14,219)	Line 2
7	2016 Gas General Plant Adjustment	(1,514)	Line 3

Ameren Illinois Gas  
**Workpaper Supporting QIP Investment Adjustment**  
For the Test Year Ended December 31, 2016

Line No.	Description (A)	2016 Gas Transmission Plant (B)	2016 Gas Distribution Plant (C)	2016 Gas General Plant (D)	Source (E)
1	Projected Plant in Service by Function	\$ 24,771,803	\$ 31,698,313	\$ 3,027,086	Gas Plant Adds - AF57
2	Retirement Ratio based on Plant Additions by Function	1.11%	10.29%	-	B-5 - Functional Ratio
3	QIP related Retirements	275,702	3,261,029	-	Line 3 x Line 4
4	Plant Additions adjusted for Retirements	<u>24,496,101</u>	<u>28,437,284</u>	<u>3,027,086</u>	Line 3 - Line 5
5	Projected Plant included in Average Rate Base	<u>\$ 12,248,050</u>	<u>\$ 14,218,642</u>	<u>\$ 1,513,543</u>	Line 6 divided by 2

Ameren Illinois Gas  
**Workpaper Supporting QIP Investment Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Account Description (A)	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	2016 Gas Transmission Plant	\$(12,248)	1.58%	9.500%	9.500%	\$ (194)	\$ (1,164)	\$ (1,164)	\$ (970)	\$ (970)	\$ (75)	\$ (313)	\$ (388)
2	2016 Gas Distribution Plant	(14,219)	2.86%	7.219%	7.219%	(407)	(1,026)	(1,026)	(620)	(620)	(48)	(200)	(248)
3	2016 Gas General Plant	<u>(1,514)</u>	20.94%	24.490%	24.490%	<u>(317)</u>	<u>(371)</u>	<u>(371)</u>	<u>(54)</u>	<u>(54)</u>	<u>(4)</u>	<u>(17)</u>	<u>(22)</u>
4	Total	<u><u>\$(27,980)</u></u>				<u><u>\$ (917)</u></u>					<u><u>\$ (127)</u></u>	<u><u>\$ (531)</u></u>	<u><u>\$ (658)</u></u>

**NOTES**

[1] State Income Tax Rate 7.75%  
[2] Federal Income Tax Rate 35.00%

Ameren Illinois Gas  
**Detailed Adjustment to Rate Base: Disallowed Plant Additions**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Description (A)	Amount (B)	Source (C)
1	<u>2007 Case</u>		
2	Total Project Totals Disallowed	(9)	WPB-2.2a
3	Total Accumulated Depreciation	(6)	WPB-2.2a
4	Total Accumulated Deferred Income Tax	0	WPB-2.2a
5	Total Case Depreciation Expense	(0)	WPB-2.2a

**PURPOSE OF ADJUSTMENT**

To adjust plant for prior disallowed plant adjustments.

Ameren Illinois Gas  
**Detailed Adjustment to Rate Base: Disallowed Plant Additions**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Description (A)	Amount (B)	Source (C)
1	<u>2007 Case</u>		
2	Total Project Totals Disallowed	(2)	Schedule B-2.2
3	Total Accumulated Depreciation	(1)	Schedule B-2.2
4	Total Accumulated Deferred Income Tax	0	Schedule B-2.2
5	Total Case Depreciation Expense	(0)	Schedule B-2.2

**PURPOSE OF ADJUSTMENT**

To adjust plant for prior disallowed plant adjustments.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Detailed Adjustment to Rate Base: Disallowed Plant Additions**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Description (A)	Amount (B)	Source (C)
1	<u>2007 Case</u>		
2	Total Project Totals Disallowed	(3)	Schedule B-2.2
3	Total Accumulated Depreciation	(2)	Schedule B-2.2
4	Total Accumulated Deferred Income Tax	0	Schedule B-2.2
5	Total Case Depreciation Expense	(0)	Schedule B-2.2

**PURPOSE OF ADJUSTMENT**

To adjust plant for prior disallowed plant adjustments.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Detailed Adjustment to Rate Base: Disallowed Plant Additions**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Description (A)	Amount (B)	Source (C)
1	<u>2007 Case</u>		
2	Total Project Totals Disallowed	(5)	Schedule B-2.2
3	Total Accumulated Depreciation	(3)	Schedule B-2.2
4	Total Accumulated Deferred Income Tax	0	Schedule B-2.2
5	Total Case Depreciation Expense	(0)	Schedule B-2.2

**PURPOSE OF ADJUSTMENT**

To adjust plant for prior disallowed plant adjustments.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Workpaper Supporting Gross Additions, Retirements, and Transfers**  
 As Of September 30, 2010  
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocator	Allocation			
				AmerenCILCO	AmerenCIPS	AmerenIP	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		<b>Distribution Plant</b>					
2	374-388	Subtotal - Distribution Plant	A&P and Customers				-

Ameren Illinois Gas  
**Workpaper Supporting Gross Additions, Retirements, and Transfers**  
 As Of September 30, 2010  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (H)	AmerenCIPS (I)	AmerenIP (J)	Total (K)
1		<b>Distribution Plant</b>				
2	374-388	Subtotal - Distribution Plant	28.44%	21.20%	50.36%	100.00%

Ameren Illinois Gas  
**Workpaper Supporting Accumulated Deferred Income Taxes**  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation			
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	Total (F)
1		<b>Total Plant in Service</b>	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas  
**Workpaper Supporting Accumulated Deferred Income Taxes**  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		<b>Total Plant in Service</b>	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas  
**Workpaper Supporting Disallowed Plant Additions Adjustment**  
For the Test Year Ended December 31, 2016

Line No.	Company (A)	Case (B)	Project Number (C)	Amount Disallowed (D)	Source (E)
1	Ameren CILCO	2007 Case	14745	\$ -	Schedule 2.02 CILCO-G, Page 2
2	Ameren CILCO	2007 Case	15294	(3,163)	Schedule 2.02 CILCO-G, Page 2
3	Ameren CILCO	2007 Case	8123151	(2,836)	Schedule 2.02 CILCO-G, Page 2
4				<u>(5,999)</u>	
5	Ameren CIPS	2007 Case	11976	-	Schedule 2.02 CIPS-G, Page 2
6	Ameren CIPS	2007 Case	11977	-	Schedule 2.02 CIPS-G, Page 2
7	Ameren CIPS	2007 Case	11978	-	Schedule 2.02 CIPS-G, Page 2
8	Ameren CIPS	2007 Case	13336	(2,850)	Schedule 2.02 CIPS-G, Page 2
9	Ameren CIPS	2007 Case	13353	-	Schedule 2.02 CIPS-G, Page 2
10	Ameren CIPS	2007 Case	14418	-	Schedule 2.02 CIPS-G, Page 2
11	Ameren CIPS	2007 Case	16895	-	Schedule 2.02 CIPS-G, Page 2
12				<u>(2,850)</u>	
13	Ameren IP	2007 Case	17182	-	Schedule 2.02 IP-G, Page 2
14	Ameren IP	2007 Case	17214	(94)	Schedule 2.02 IP-G, Page 2
15	Ameren IP	2007 Case	17437	(52)	Schedule 2.02 IP-G, Page 2
16	Ameren IP	2007 Case	18157	(377)	Schedule 2.02 IP-G, Page 2
17	Ameren IP	2007 Case	19053	-	Schedule 2.02 IP-G, Page 2
18	Ameren IP	2007 Case	19290	-	Schedule 2.02 IP-G, Page 2
19	Ameren IP	2007 Case	45579	-	Retired Project
20				<u>(523)</u>	
21	AIC	2007 Case	Total	<u>\$ (9,372)</u>	

**NOTE**

Source: Column (E): Docket No. 09-0306-09-0311 (Cons.), ICC Staff Ex. 2.0

Ameren Illinois Gas  
**Workpaper Supporting Disallowed Plant Additions Adjustment**  
For the Test Year Ended December 31, 2016

Line No.	Description (A)	Amount Disallowed (B)	Source (C)
1	<u>2007 Case Projects</u>		
2	<u>AmerenCILCO</u>		
3	2007 Case Project Totals Disallowed	\$ 5,999	Page 2, col. (d), line 4
4	Accumulated Depreciation %	66.47%	Schedule 2.02 CILCO-G, Page 3
5	2007 Case Accumulated Depreciation	3,987	Line 3 x line 4
6	Accumulated Deferred Income Tax %	1.18%	Schedule 2.02 CILCO-G, Page 3
7	2007 Case Accumulated Deferred Income Tax	71	Line 3 x line 6
8	Depreciation Expense %	1.18%	Schedule 2.02 CILCO-G, Page 3
9	2007 Case Depreciation Expense	71	Line 3 x line 8
10	<u>AmerenCIPS</u>		
11	2007 Case Project Totals Disallowed	2,850	Page 2, col. (d), line 12
12	Accumulated Depreciation %	49.11%	Schedule 2.02 CIPS-G, Page 3
13	2007 Case Accumulated Depreciation	1,400	Line 11 x line 12
14	Accumulated Deferred Income Tax %	10.13%	Schedule 2.02 CIPS-G, Page 3
15	2007 Case Accumulated Deferred Income Tax	289	Line 11 x line 14
16	Depreciation Expense %	2.09%	Schedule 2.02 CIPS-G, Page 3
17	2007 Case Depreciation Expense	60	Line 11 x line 16
18	<u>AmerenIP</u>		
19	2007 Case Project Totals Disallowed	523	Page 2, col. (d), line 20
20	Accumulated Depreciation %	48.60%	Schedule 2.02 IP-G, Page 3
21	2007 Case Accumulated Depreciation	254	Line 19 x line 20
22	Accumulated Deferred Income Tax %	1.02%	Schedule 2.02 IP-G, Page 3
23	2007 Case Accumulated Deferred Income Tax	5	Line 19 x line 22
24	Depreciation Expense %	2.77%	Schedule 2.02 IP-G, Page 3
25	2007 Case Depreciation Expense	15	Line 19 x line 24
26	<u>Ameren Illinois Company</u>		
27	2007 Case Accumulated Depreciation	5,642	Sum of Lines 5,13,21
28	2007 Case Accumulated Deferred Income Tax	365	Sum of Lines 7,15,23
29	2007 Case Depreciation Expense	145	Sum of Lines 9,17,25

**NOTE**

Source: Column (C): Docket No. 09-0306-09-0311 (Cons.), ICC Staff Ex. 2.0

Ameren Illinois Gas  
**Previously Disallowed Incentive Compensation**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Total (B)	Source (C)
1	Total Gas Plant in Service	(1,437)	WPB - 2.3
2	Total Accumulated Depreciation	(24)	WPB - 2.3
3	Total Accumulated Deferred Income Tax	29	WPB - 2.3
4	Total Depreciation Expense	(2)	WPB - 2.3

**PURPOSE OF ADJUSTMENT**

To reduce rate base for capitalized incentive compensation amounts that had been previously disallowed by the Commission.

Ameren Illinois Gas  
**Previously Disallowed Incentive Compensation**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Description (A)	Total (B)	Source (C)
1	Total Gas Plant in Service	(305)	Schedule B-2.3
2	Total Accumulated Depreciation	(5)	Schedule B-2.3
3	Total Accumulated Deferred Income Tax	6	Schedule B-2.3
4	Total Depreciation Expense	(0)	Schedule B-2.3

**PURPOSE OF ADJUSTMENT**

To reduce rate base for capitalized incentive compensation amounts that had been previously disallowed by the Commission.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Previously Disallowed Incentive Compensation**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Description (A)	Total (B)	Source (C)
1	Total Gas Plant in Service	(409)	Schedule B-2.3
2	Total Accumulated Depreciation	(7)	Schedule B-2.3
3	Total Accumulated Deferred Income Tax	8	Schedule B-2.3
4	Total Depreciation Expense	(1)	Schedule B-2.3

**PURPOSE OF ADJUSTMENT**

To reduce rate base for capitalized incentive compensation amounts that had been previously disallowed by the Commission.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Previously Disallowed Incentive Compensation**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Total (B)	Source (C)
1	Total Gas Plant in Service	(724)	Schedule B-2.3
2	Total Accumulated Depreciation	(12)	Schedule B-2.3
3	Total Accumulated Deferred Income Tax	15	Schedule B-2.3
4	Total Depreciation Expense	(1)	Schedule B-2.3

**PURPOSE OF ADJUSTMENT**

To reduce rate base for capitalized incentive compensation amounts that had been previously disallowed by the Commission.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Workpaper Supporting Gross Additions, Retirements, and Transfers**  
 As Of September 30, 2010  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocator (C)	Allocation			Total (G)
				AmerenCILCO (D)	AmerenCIPS (E)	AmerenIP (F)	
1		<b>Distribution Plant</b>					
2	374-388	Subtotal - Distribution Plant	A&P and Customers				-

Ameren Illinois Gas  
**Workpaper Supporting Gross Additions, Retirements, and Transfers**  
 As Of September 30, 2010  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (H)	AmerenCIPS (I)	AmerenIP (J)	Total (K)
1		<b>Distribution Plant</b>				
2	374-388	Subtotal - Distribution Plant	28.44%	21.20%	50.36%	100.00%

Ameren Illinois Gas  
**Workpaper Supporting Accumulated Deferred Income Taxes**  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation			
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	Total (F)
1		<b>Total Plant in Service</b>	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas  
**Workpaper Supporting Accumulated Deferred Income Taxes**  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		<b>Total Plant in Service</b>	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas  
**Workpaper Supporting Previously Disallowed Incentive Compensation**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Previously Disallowed Incentive Compensation [1] (B)	2014 Incentive Compensation Adjustment [2] (C)	Total Previously Disallowed (D)
1	Total Gas Plant in Service	(1,296)	(141)	(1,437)
2	Total Accumulated Depreciation	(22)	(2)	(24)
3	Total Accumulated Deferred Income Tax	13	16	29
4	Total Depreciation Expense		(2)	(2)

**NOTES**

[1] Reference: Capitalized Costs Disallowed in Docket No. 11-0282, ICC Staff Ex. 3.0, Schedule 3.05

[2] Reference: Schedule B-2.6 of Part 285 minimum filing requirements filed within docket 13-0192.

Ameren Illinois Gas  
**Detailed Adjustment to Rate Base: Previously Disallowed PSUP**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Total (B)	Source (C)
1	Total Gas Plant in Service	(668)	WPB - 2.4
2	Total Accumulated Depreciation	(9)	WPB - 2.4
3	Total Accumulated Deferred Income Tax	61	WPB - 2.4
4	Total Depreciation Expense	(9)	WPB - 2.4

**PURPOSE OF ADJUSTMENT**

To reduce rate base for the removal of the capitalized costs of the Performance Share Unit Program previously disallowed.

Ameren Illinois Gas  
**Detailed Adjustment to Rate Base: Previously Disallowed PSUP**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Total (B)	Source (C)
1	Total Gas Plant in Service	(142)	Schedule B-2.4
2	Total Accumulated Depreciation	(2)	Schedule B-2.4
3	Total Accumulated Deferred Income Tax	12	Schedule B-2.4
4	Total Depreciation Expense	(2)	Schedule B-2.4

**PURPOSE OF ADJUSTMENT**

To reduce rate base for the removal of the capitalized costs of the Performance Share Unit Program previously disallowed.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Detailed Adjustment to Rate Base: Previously Disallowed PSUP**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Description (A)	Total (B)	Source (C)
1	Total Gas Plant in Service	(190)	Schedule B-2.4
2	Total Accumulated Depreciation	(3)	Schedule B-2.4
3	Total Accumulated Deferred Income Tax	17	Schedule B-2.4
4	Total Depreciation Expense	(3)	Schedule B-2.4

**PURPOSE OF ADJUSTMENT**

To reduce rate base for the removal of the capitalized costs of the Performance Share Unit Program previously disallowed.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Detailed Adjustment to Rate Base: Previously Disallowed PSUP**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Total (B)	Source (C)
1	Total Gas Plant in Service	(336)	Schedule B-2.4
2	Total Accumulated Depreciation	(5)	Schedule B-2.4
3	Total Accumulated Deferred Income Tax	31	Schedule B-2.4
4	Total Depreciation Expense	(5)	Schedule B-2.4

**PURPOSE OF ADJUSTMENT**

To reduce rate base for the removal of the capitalized costs of the Performance Share Unit Program previously disallowed.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Workpaper Supporting Gross Additions, Retirements, and Transfers**  
 As Of September 30, 2010  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocator (C)	Allocation			Total (G)
				AmerenCILCO (D)	AmerenCIPS (E)	AmerenIP (F)	
1		<b>Distribution Plant</b>					
2	374-388	Subtotal - Distribution Plant	A&P and Customers				-

Ameren Illinois Gas  
**Workpaper Supporting Gross Additions, Retirements, and Transfers**  
 As Of September 30, 2010  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (H)	AmerenCIPS (I)	AmerenIP (J)	Total (K)
1		<b>Distribution Plant</b>				
2	374-388	Subtotal - Distribution Plant	<u>28.44%</u>	<u>21.20%</u>	<u>50.36%</u>	<u>100.00%</u>

Ameren Illinois Gas  
**Workpaper Supporting Accumulated Deferred Income Taxes**  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation			
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	Total (F)
1		<b>Total Plant in Service</b>	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas  
**Workpaper Supporting Accumulated Deferred Income Taxes**  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		<b>Total Plant in Service</b>	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas  
**Workpaper Supporting Adjustment to Remove Previously Disallowed PSUP**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description	Previously Disallowed PSUP [1]	2014 Performance Share Unit Program Adjustment [2]	Total Previously Disallowed
	(A)	(B)	(C)	(D)
1	Total Gas Plant in Service	(197)	(471)	(668)
2	Total Accumulated Depreciation	(3)	(7)	(9)
3	Total Accumulated Deferred Income Tax	6	54	61
4	Total Depreciation Expense	(3)	(7)	(9)

**NOTES**

[1] Reference: Capitalized Costs Disallowed in Docket No. 11-0282, Ameren Ex. 22.10, Schedule 2

[2] Reference: Schedule B-2.7 of Part 285 minimum filing requirements filed within docket 13-0192

Ameren Illinois Gas  
**Incentive Compensation Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2016 Incentive Compensation Expense	\$ (594)		WPB-2.5a
2	2015 Incentive Compensation Capital		\$ (165)	WPB-2.5b
3	2016 Incentive Compensation Capital		(83)	WPB-2.5a
4	Adjustment to Gas Utility Plant		<u>\$ (248)</u>	Line 2 + Line 3
5	Adjustment to Accumulated Depreciation		<u>\$ (7)</u>	WPB-2.5e
6	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 4</u>	WPB-2.5e
7	Adjustment to Depreciation Expense		<u>\$ (7)</u>	WPB-2.5e

**PURPOSE OF ADJUSTMENT**

To remove capitalized incentive compensation for which AIC is not seeking recovery.

Ameren Illinois Gas  
**Incentive Compensation Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2016 Incentive Compensation Expense	\$ (141)		Schedule C-2.10 RZ-I
2	2015 Incentive Compensation Capital		\$ (35)	Schedule B-2.5
3	2016 Incentive Compensation Capital		(18)	Schedule B-2.5
4	Adjustment to Gas Utility Plant		<u>\$ (53)</u>	Line 2 + Line 3
5	Adjustment to Accumulated Depreciation		<u>\$ (2)</u>	Schedule B-2.5
6	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 1</u>	Schedule B-2.5
7	Adjustment to Depreciation Expense		<u>\$ (2)</u>	Schedule B-2.5

**PURPOSE OF ADJUSTMENT**

To remove capitalized incentive compensation for which AIC is not seeking recovery.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Incentive Compensation Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2016 Incentive Compensation Expense	\$ (153)		Schedule C-2.10 RZ-II
2	2015 Incentive Compensation Capital		\$ (47)	Schedule B-2.5
3	2016 Incentive Compensation Capital		(24)	Schedule B-2.5
4	Adjustment to Gas Utility Plant		<u>\$ (71)</u>	Line 2 + Line 3
5	Adjustment to Accumulated Depreciation		<u>\$ (2)</u>	Schedule B-2.5
6	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 1</u>	Schedule B-2.5
7	Adjustment to Depreciation Expense		<u>\$ (2)</u>	Schedule B-2.5

**PURPOSE OF ADJUSTMENT**

To remove capitalized incentive compensation for which AIC is not seeking recovery.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Incentive Compensation Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2016 Incentive Compensation Expense	\$ (301)		Schedule C-2.10 RZ-III
2	2015 Incentive Compensation Capital		\$ (83)	Schedule B-2.5
3	2016 Incentive Compensation Capital		(42)	Schedule B-2.5
4	Adjustment to Gas Utility Plant		<u>\$ (125)</u>	Line 2 + Line 3
5	Adjustment to Accumulated Depreciation		<u>\$ (4)</u>	Schedule B-2.5
6	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 2</u>	Schedule B-2.5
7	Adjustment to Depreciation Expense		<u>\$ (4)</u>	Schedule B-2.5

**PURPOSE OF ADJUSTMENT**

To remove capitalized incentive compensation for which AIC is not seeking recovery.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Workpaper Supporting Gross Additions, Retirements, and Transfers**  
 As Of September 30, 2010  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocator (C)	Allocation			Total (G)
				AmerenCILCO (D)	AmerenCIPS (E)	AmerenIP (F)	
1		<b>Distribution Plant</b>					
2	374-388	Subtotal - Distribution Plant	A&P and Customers				-

Ameren Illinois Gas  
**Workpaper Supporting Gross Additions, Retirements, and Transfers**  
 As Of September 30, 2010  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			Total (K)
			AmerenCILCO (H)	AmerenCIPS (I)	AmerenIP (J)	
1		<b>Distribution Plant</b>				
2	374-388	Subtotal - Distribution Plant	28.44%	21.20%	50.36%	100.00%

Ameren Illinois Gas  
**Workpaper Supporting Accumulated Deferred Income Taxes**  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation			
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	Total (F)
1		<b>Total Plant in Service</b>	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas  
**Workpaper Supporting Accumulated Deferred Income Taxes**  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		<b>Total Plant in Service</b>	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas  
**Workpaper Supporting Incentive Compensation Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services allocated to AIC (C)	Ameren Illinois Total (D)	Reference (E)
1	2016 Incentive Compensation	\$ 810	\$ 3,589		WPB-2.5c
2	Ratio allocated to Ameren Illinois	100.00%	39.45%		WPB-2.5d
3	Allocation to Ameren Illinois	810	1,416	2,226	Line 1 x Line 2
4	Allocation to Gas	34.167%	34.167%		Total Company Direct Labor O&M without A&G (WPA-5c)
5	Gas Subtotal	277	484	760	Line 3 x Line 4
6	Portion Requested for Recovery	0.00%	0.00%	0.00%	
7	Requested Recovery Amount	-	-	-	Line 5 x Line 6
8	Total Incentive Compensation Adjustment	(277)	(484)	(760)	Line 7 - Line 5
9	Expense Portion	72.19%	81.55%		WPB-2.5c
10	Incentive Compensation Adjustment - Expense	\$ (200)	\$ (395)	\$ (594)	Line 8 x Line 9
11	Capital Portion	27.81%	18.45%		100% - Line 9
12	Incentive Compensation Adjustment - Capital	\$ (77)	\$ (89)	\$ (166)	Line 8 x Line 11
13	Utility Plant Adjustment	\$ (38)	\$ (45)	\$ (83)	Line 12 x 50%

Ameren Illinois Gas  
**Workpaper Supporting Incentive Compensation Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services allocated to AIC (C)	Ameren Illinois Total (D)	Reference (E)
1	2015 Incentive Compensation	\$ 779	\$ 3,446		WPB-2.5c
2	Ratio allocated to Ameren Illinois	<u>100.00%</u>	<u>39.22%</u>		WPB-2.5d
3	Allocation to Ameren Illinois	<u>779</u>	<u>1,351</u>	<u>2,130</u>	Line 1 x Line 2
4	Allocation to Gas	<u>34.167%</u>	<u>34.167%</u>		Total Company Direct Labor O&M without A&G (WPA-5c)
5	Gas Subtotal	<u>266</u>	<u>462</u>	<u>728</u>	Line 3 x Line 4
6	Portion Requested for Recovery	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	
7	Requested Recovery Amount	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	Line 5 x Line 6
8	Total Incentive Compensation Adjustment	\$ (266)	\$ (462)	\$ (728)	Line 7 - Line 5
9	Capital Portion	<u>27.79%</u>	<u>19.73%</u>		WPB-2.5c
10	Incentive Compensation Adjustment - Capital	<u>\$ (74)</u>	<u>\$ (91)</u>	<u>\$ (165)</u>	Line 8 x Line 9

Ameren Illinois Gas  
**Workpaper Supporting Incentive Compensation Adjustment**  
For the Test Year Ended December 31, 2016

2015 Projected						
Line No.	Corporation (A)	Total (B)	Directors & Managers (C)	Officers (D)	Adjustment (E)	Officers Adjusted (F)
1	AMS	\$ 6,844,446	\$ 3,016,108	\$ 3,828,338	\$ 382,834	\$ 3,445,504
2	AIC	2,221,709	1,356,483	865,225	86,523	778,703
		<u>Total</u>	<u>O&amp;M</u>	<u>Capital</u>	<u>O&amp;M %</u>	<u>Capital %</u>
3	ALT - AMS	9,851,318	7,907,430	1,943,889	80.27%	19.73%
4	ALT - IL REGULATED	9,864,326	7,122,904	2,741,421	72.21%	27.79%
2016 Projected						
Line No.	Corporation (A)	Total (B)	Directors & Managers (C)	Officers (D)	Adjustment (E)	Officers Adjusted (F)
1	AMS	\$ 7,128,767	\$ 3,141,398	\$ 3,987,369	\$ 398,737	\$ 3,588,632
2	AIC	2,310,585	1,410,748	899,838	89,984	809,854
		<u>Total</u>	<u>O&amp;M</u>	<u>Capital</u>	<u>O&amp;M %</u>	<u>Capital %</u>
3	ALT - AMS	10,219,242	8,334,286	1,884,956	81.55%	18.45%
4	ALT - IL REGULATED	10,258,935	7,405,926	2,853,009	72.19%	27.81%

Ameren Illinois Gas  
**Workpaper Supporting Incentive Compensation Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

2015 and 2016 - AMS allocated labor by Corp

Line No.	Corp. (A)	2015 (B)	2016 (C)
1	ADC	28,785	36,063
2	AIC	16,440,036	17,413,693
3	AMC	2,835,506	3,006,163
4	ITC	3,105,993	3,348,163
5	UEC	19,509,989	20,333,792
6	Total	41,920,308	44,137,874
	Corp.	2015	2016
7	ADC	0.07%	0.08%
8	AIC	39.22%	39.45%
9	AMC	6.76%	6.81%
10	ITC	7.41%	7.59%
11	UEC	46.54%	46.07%
12	Total	100.00%	100.00%
13	AIC Total	39.22%	39.45%

Ameren Illinois Gas  
**Workpaper Supporting Incentive Compensation Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Account Description (A)	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	2015 Incentive Comp	\$ (165)	2.86%	7.219%	7.219%	\$ (5)	\$ (12)	\$ (12)	\$ (7)	\$ (7)	\$ (1)	\$ (2)	\$ (3)
2	2016 Incentive Comp	<u>(83)</u>	2.86%	7.219%	7.219%	<u>(2)</u>	(6)	\$ (6)	(4)	(4)	<u>(0)</u>	<u>(1)</u>	<u>(1)</u>
3	Total	<u>\$ (248)</u>				<u>\$ (7)</u>					<u>\$ (1)</u>	<u>\$ (3)</u>	<u>\$ (4)</u>

**NOTES**

[1] State Income Tax Rate 7.75%  
[2] Federal Income Tax Rate 35.00%

Ameren Illinois Gas  
**Performance Share Unit Program Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2016 Performance Share Unit Program Expense	\$ (2,188)		WPB-2.6a
2	2015 Performance Share Unit Program Capital		\$ (615)	WPB-2.6b
3	2016 Performance Share Unit Program Capital		(318)	WPB-2.6a
4	Adjustment to Gas Utility Plant		<u>\$ (933)</u>	Line 2 + Line 3
5	Adjustment to Accumulated Depreciation		<u>\$ (27)</u>	WPB-2.6e
6	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 16</u>	WPB-2.6e
7	Adjustment to Depreciation Expense		<u>\$ (27)</u>	WPB-2.6e

**PURPOSE OF ADJUSTMENT**

To remove costs associated with the Performance Share Unit Program (PSUP)

Ameren Illinois Gas  
**Performance Share Unit Program Adjustment**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2016 Performance Share Unit Program Expense	\$ (518)		Schedule C-2.11 RZ-I
2	2015 Performance Share Unit Program Capital		\$ (130)	Schedule B-2.6
3	2016 Performance Share Unit Program Capital		(67)	Schedule B-2.6
4	Adjustment to Gas Utility Plant		<u>\$ (198)</u>	Line 2 + Line 3
5	Adjustment to Accumulated Depreciation		<u>\$ (6)</u>	Schedule B-2.6
6	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 3</u>	Schedule B-2.6
7	Adjustment to Depreciation Expense		<u>\$ (6)</u>	Schedule B-2.6

**PURPOSE OF ADJUSTMENT**

To remove costs associated with the Performance Share Unit Program (PSUP)

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Performance Share Unit Program Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2016 Performance Share Unit Program Expense	\$ (562)		Schedule C-2.11 RZ-II
2	2015 Performance Share Unit Program Capital		\$ (175)	Schedule B-2.6
3	2016 Performance Share Unit Program Capital		(90)	Schedule B-2.6
4	Adjustment to Gas Utility Plant		<u>\$ (265)</u>	Line 2 + Line 3
5	Adjustment to Accumulated Depreciation		<u>\$ (8)</u>	Schedule B-2.6
6	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 5</u>	Schedule B-2.6
7	Adjustment to Depreciation Expense		<u>\$ (8)</u>	Schedule B-2.6

**PURPOSE OF ADJUSTMENT**

To remove costs associated with the Performance Share Unit Program (PSUP)

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Performance Share Unit Program Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Ameren Illinois Electric O&M (B)	Ameren Illinois Electric Capital (C)	Reference (D)
1	2016 Performance Share Unit Program Expense	\$ (1,108)		Schedule C-2.11 RZ-III
2	2015 Performance Share Unit Program Capital		\$ (310)	Schedule B-2.6
3	2016 Performance Share Unit Program Capital		(160)	Schedule B-2.6
4	Adjustment to Gas Utility Plant		<u>\$ (470)</u>	Line 2 + Line 3
5	Adjustment to Accumulated Depreciation		<u>\$ (13)</u>	Schedule B-2.6
6	Adjustment to Accumulated Deferred Income Taxes		<u>\$ 8</u>	Schedule B-2.6
7	Adjustment to Depreciation Expense		<u>\$ (13)</u>	Schedule B-2.6

**PURPOSE OF ADJUSTMENT**

To remove costs associated with the Performance Share Unit Program (PSUP)

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Workpaper Supporting Gross Additions, Retirements, and Transfers**  
 As Of September 30, 2010  
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocator	Allocation			Total
				AmerenCILCO	AmerenCIPS	AmerenIP	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		<b>Distribution Plant</b>					
2	374-388	Subtotal - Distribution Plant	A&P and Customers				-

Ameren Illinois Gas  
**Workpaper Supporting Gross Additions, Retirements, and Transfers**  
 As Of September 30, 2010  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			Total (K)
			AmerenCILCO (H)	AmerenCIPS (I)	AmerenIP (J)	
1		<b>Distribution Plant</b>				
2	374-388	Subtotal - Distribution Plant	28.44%	21.20%	50.36%	100.00%

Ameren Illinois Gas  
**Workpaper Supporting Accumulated Deferred Income Taxes**  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation			
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	Total (F)
1		<b>Total Plant in Service</b>	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas  
**Workpaper Supporting Accumulated Deferred Income Taxes**  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		<b>Total Plant in Service</b>	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas  
**Workpaper Supporting PSUP Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services allocated to AIC (C)	Ameren Illinois Total (D)	Reference (E)
1	2016 PSUP Costs	\$ 3,727	\$ 11,502		WPB-2.6c
2	Ratio allocated to Ameren Illinois	<u>100.00%</u>	<u>39.45%</u>		WPB-2.6d
3	Allocation to Ameren Illinois	<u>3,727</u>	<u>4,538</u>	<u>8,265</u>	Line 1 x Line 2
4	Allocation to Gas	<u>34.167%</u>	<u>34.167%</u>		Total Company Direct Labor O&M without A&G (WPA-5c)
5	Gas Subtotal	<u>1,273</u>	<u>1,550</u>	<u>2,824</u>	Line 4 x Line 5
6	Portion Requested for Recovery	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	
7	Requested Recovery Amount	<u>-</u>	<u>-</u>	<u>-</u>	Line 6 x Line 7
8	Total PSUP Adjustment	<u>(1,273)</u>	<u>(1,550)</u>	<u>(2,824)</u>	Line 7 - Line 5
9	Expense Portion	<u>72.52%</u>	<u>81.55%</u>		WPB-2.6c
10	PSUP Adjustment - Expense	<u>(923)</u>	<u>(1,264)</u>	<u>(2,188)</u>	Line 8 x Line 9
11	Capital Portion	<u>27.48%</u>	<u>18.45%</u>		100% - Line 9
12	PSUP Adjustment - Capital	<u>\$ (350)</u>	<u>\$ (286)</u>	<u>\$ (636)</u>	Line 8 x Line 11
13	Utility Plant Adjustment	<u>\$ (175)</u>	<u>\$ (143)</u>	<u>\$ (318)</u>	Line 12 x 50%

Ameren Illinois Gas  
**Workpaper Supporting PSUP Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Ameren Illinois Stand Alone (B)	Ameren Services allocated to AIC (C)	Ameren Illinois Total (D)	Reference (E)
1	2015 PSUP Costs	\$ 3,507	\$ 10,807		WPB-2.6c
2	Ratio allocated to Ameren Illinois	100.00%	39.22%		WPB-2.6d
3	Allocation to Ameren Illinois	3,507	4,238	7,745	Line 1 x Line 2
4	Allocation to Gas	34.167%	34.167%		Total Company Direct Labor O&M without A&G (WPA-5c)
5	Gas Subtotal	1,198	1,448	2,646	Line 3 x Line 4
6	Portion Requested for Recovery	0.00%	0.00%	0.00%	
7	Requested Recovery Amount	-	-	-	Line 5 x Line 6
8	Total PSUP Adjustment	(1,198)	(1,448)	(2,646)	Line 7 - Line 5
9	Capital Portion	27.46%	19.73%		WPB-2.6c
10	PSUP Adjustment - 2015 Capital	\$ (329)	\$ (286)	\$ (615)	Line 8 x Line 9

Ameren Illinois Gas  
**Workpaper Supporting PSUP Adjustment**  
 For the Test Year Ended December 31, 2016

2015 and 2016 Projected

Line No.	Corporation (A)	2015 Total (B)	2016 Total (C)	(D)	(E)
1	ALT - AMS	\$ 10,806,696	\$ 11,501,895		
2	ALT - IL REGULATED	3,506,875	3,726,907		
		<u>2015 O&amp;M %</u>	<u>2015 Capital %</u>	<u>2016 O&amp;M %</u>	<u>2016 Capital %</u>
3	ALT - AMS	80.27%	19.73%	81.55%	18.45%
4	ALT - IL REGULATED	72.54%	27.46%	72.52%	27.48%

Ameren Illinois Gas  
**Workpaper Supporting PSUP Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

2015 and 2016 - AMS allocated labor by Corp

Line No.	Corp.	2015	2016
	(A)	(B)	(C)
1	ADC	\$ 28,785	\$ 36,063
2	AIC	16,440,036	17,413,693
3	AMC	2,835,506	3,006,163
4	ITC	3,105,993	3,348,163
5	UEC	19,509,989	20,333,792
6	Total	\$ 41,920,308	\$ 44,137,874
7	Corp.	2015	2016
8	ADC	0.07%	0.08%
9	AIC	39.22%	39.45%
10	AMC	6.76%	6.81%
11	ITC	7.41%	7.59%
12	UEC	46.54%	46.07%
13	Total	100.00%	100.00%
14	AIC Total	39.22%	39.45%

Ameren Illinois Gas  
**Workpaper Supporting PSUP Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Account Description (A)	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	2015 PSUP	\$ (615)	2.86%	7.219%	7.219%	\$ (18)	\$ (44)	\$ (44)	\$ (27)	\$ (27)	\$ (2)	\$ (9)	\$ (11)
2	2016 PSUP	<u>(318)</u>	2.86%	7.219%	7.219%	<u>(9)</u>	(23)	(23)	(14)	(14)	<u>(1)</u>	<u>(4)</u>	<u>(6)</u>
3	Total	<u>\$ (933)</u>				<u>\$ (27)</u>					<u>\$ (3)</u>	<u>\$ (13)</u>	<u>\$ (16)</u>

**NOTES**

- [1] State Income Tax Rate 7.75%
- [2] Federal Income Tax Rate 35.00%

Ameren Illinois Gas  
**Detailed Adjustment to Rate Base: Hillsboro Gas Disallowance**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Account Description (A)	Amount (B)	Reference (C)
1	Hillsboro Base Gas Disallowance	(13,209)	WPB - 2.7
2	Total	<u>\$ (13,209)</u>	

To Sch. B-4

**PURPOSE OF ADJUSTMENT**

To adjust Hillsboro storage inventory as originally disallowed in Docket No. 04-0476 and reaffirmed in Docket No. 07-0585 - 07-0590 (Cons.), Docket No. 09-0306 - 09-0311, Docket No. 11-0282, and Docket No. 13-0192.

Ameren Illinois Gas  
**Detailed Adjustment to Rate Base: Hillsboro Gas Disallowance**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Account Description (A)	Amount (B)	Reference (C)
1	Hillsboro Base Gas Disallowance	(2,689)	Schedule B-2.7
2	Total	<u>\$ (2,689)</u>	
		To Sch. B-4 RZ-III	

**PURPOSE OF ADJUSTMENT**

To adjust Hillsboro storage inventory as originally disallowed in Docket No. 04-0476 and reaffirmed in Docket No. 07-0585 - 07-0590 (Cons.), Docket No. 09-0306 - 09-0311, Docket No. 11-0282, and Docket No. 13-0192.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Detailed Adjustment to Rate Base: Hillsboro Gas Disallowance**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Account Description (A)	Amount (B)	Reference (C)
1	Hillsboro Base Gas Disallowance	(3,785)	Schedule B-2.7
2	Total	<u>\$ (3,785)</u>	
		To Sch. B-4 RZ-III	

**PURPOSE OF ADJUSTMENT**

To adjust Hillsboro storage inventory as originally disallowed in Docket No. 04-0476 and reaffirmed in Docket No. 07-0585 - 07-0590 (Cons.), Docket No. 09-0306 - 09-0311, Docket No. 11-0282, and Docket No. 13-0192.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Detailed Adjustment to Rate Base: Hillsboro Gas Disallowance**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Account Description (A)	Amount (B)	Reference (C)
1	Hillsboro Base Gas Disallowance	(6,735)	Schedule B-2.7
2	Total	<u>\$ (6,735)</u>	
		To Sch. B-4 RZ-III	

**PURPOSE OF ADJUSTMENT**

To adjust Hillsboro storage inventory as originally disallowed in Docket No. 04-0476 and reaffirmed in Docket No. 07-0585 - 07-0590 (Cons.), Docket No. 09-0306 - 09-0311, Docket No. 11-0282, and Docket No. 13-0192.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Workpaper Supporting Jurisdictional Allocation Summary**  
 As Of September 30, 2010  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocator (C)	Allocation			Total (G)
				AmerenCILCO (D)	AmerenCIPS (E)	AmerenIP (F)	
1		<b>Natural Gas Storage and Processing Plant</b>					
2		<b>Underground Storage Plant</b>					
3	117,350-358	Subtotal - Underground Storage Plant	Demand	53,988	38,361	96,077	188,426

Ameren Illinois Gas  
**Workpaper Supporting Jurisdictional Allocation Summary**  
 As Of September 30, 2010  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (H)	AmerenCIPS (I)	AmerenIP (J)	Total (K)
1		<b>Natural Gas Storage and Processing Plant</b>				
2		<b>Underground Storage Plant</b>				
3	117,350-358	Subtotal - Underground Storage Plant	28.65%	20.36%	50.99%	100.00%

Ameren Illinois Gas  
**Workpaper Supporting Hillsboro Gas Disallowance**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Account Description (A)	Amount (B)
1	Hillsboro Base Gas Disallowance from Docket No. 04-0476	\$ (10,368,000)
2	Hillsboro Base Gas Disallowance from Docket No. 07-0585 - 07-0590	(2,841,000)
3	Total	<u>\$ (13,209,000)</u>

Ameren Illinois Gas  
**Depreciation Reserve Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	QIP Investment Adjustment (C)	Total Prior Plant Additions Disallowed Adjustment (D)	Previously Disallowed Incentive Compensation Adjustment (E)	Previously Disallowed PSUP Adjustment (F)	Incentive Compensation Adjustment (G)	PSUP Incentive Compensation Adjustment (H)	Total (I)
1	108	Production Reserve	-	-	-	-	-	-	-
2	108	Transmission Reserve	(194)	-	-	-	-	-	(194)
3	108	Distribution Reserve	(407)	(6)	(24)	(9)	(7)	(27)	(480)
4	108	General Reserve	(317)	-	-	-	-	-	(317)
5	108	Intangible Reserve	-	-	-	-	-	-	-
6	108	Total	<u>(917)</u> To Sch. B-4	<u>(6)</u> To Sch. B-4	<u>(24)</u> To Sch. B-4	<u>(9)</u> To Sch. B-4	<u>(7)</u> To Sch. B-4	<u>(27)</u> To Sch. B-4	<u>(990)</u>

**PURPOSE OF ADJUSTMENT**

To adjust depreciation reserve for QIP investment, prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation, and PSUP incentive compensation.

Ameren Illinois Gas  
**Depreciation Reserve Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	QIP Investment Adjustment	Total Prior Plant Additions Disallowed Adjustment	Previously Disallowed Incentive Compensation Adjustment	Previously Disallowed PSUP Adjustment	Incentive Compensation Adjustment	PSUP Incentive Compensation Adjustment	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	108	Production Reserve	-	-	-	-	-	-	-
2	108	Transmission Reserve	(35)	-	-	-	-	-	(35)
3	108	Distribution Reserve	(86)	(1)	(5)	(2)	(2)	(6)	(102)
4	108	General Reserve	(92)	-	-	-	-	-	(92)
5	108	Intangible Reserve	-	-	-	-	-	-	-
6	108	Total	<u>(213)</u>	<u>(1)</u>	<u>(5)</u>	<u>(2)</u>	<u>(2)</u>	<u>(6)</u>	<u>(228)</u>
			To Sch. B-4 RZ-I	To Sch. B-4 RZ-I	To Sch. B-4 RZ-I	To Sch. B-4 RZ-I	To Sch. B-4 RZ-I	To Sch. B-4 RZ-I	

**PURPOSE OF ADJUSTMENT**

To adjust depreciation reserve for QIP investment, prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation, and PSUP incentive compensation.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Depreciation Reserve Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	QIP Investment Adjustment	Total Prior Plant Additions Disallowed Adjustment	Previously Disallowed Incentive Compensation Adjustment	Previously Disallowed PSUP Adjustment	Incentive Compensation Adjustment	PSUP Incentive Compensation Adjustment	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	108	Production Reserve	-	-	-	-	-	-	-
2	108	Transmission Reserve	(61)						(61)
3	108	Distribution Reserve	(116)	(2)	(7)	(3)	(2)	(8)	(136)
4	108	General Reserve	(91)	-	-	-	-	-	(91)
5	108	Intangible Reserve	-	-	-	-	-	-	-
6	108	Total	<u>(267)</u>	<u>(2)</u>	<u>(7)</u>	<u>(3)</u>	<u>(2)</u>	<u>(8)</u>	<u>(288)</u>
			To Sch. B-4 RZ-II	To Sch. B-4 RZ-II	To Sch. B-4 RZ-II	To Sch. B-4 RZ-II	To Sch. B-4 RZ-II	To Sch. B-4 RZ-II	

**PURPOSE OF ADJUSTMENT**

To adjust depreciation reserve for QIP investment, prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation, and PSUP incentive compensation.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Depreciation Reserve Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	QIP Investment Adjustment	Total Prior Plant Additions Disallowed Adjustment	Previously Disallowed Incentive Compensation Adjustment	Previously Disallowed PSUP Adjustment	Incentive Compensation Adjustment	PSUP Incentive Compensation Adjustment	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	108	Production Reserve	-	-	-	-	-	-	-
2	108	Transmission Reserve	(98)	-	-	-	-	-	(98)
3	108	Distribution Reserve	(205)	(3)	(12)	(5)	(4)	(13)	(241)
4	108	General Reserve	(134)	-	-	-	-	-	(134)
5	108	Intangible Reserve	-	-	-	-	-	-	-
6	108	Total	<u>(437)</u>	<u>(3)</u>	<u>(12)</u>	<u>(5)</u>	<u>(4)</u>	<u>(13)</u>	<u>(474)</u>
			To Sch. B-4 RZ-III	To Sch. B-4 RZ-III	To Sch. B-4 RZ-III	To Sch. B-4 RZ-III	To Sch. B-4 RZ-III	To Sch. B-4 RZ-III	

**PURPOSE OF ADJUSTMENT**

To adjust depreciation reserve for QIP investment, prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation, and PSUP incentive compensation.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Workpaper Supporting Depreciation Reserve Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Title of Plant Function or Ratebase Item (A)	Amount (B)	Reference (C)
<u>QIP Investment Adjustment</u>			
1	Transmission Reserve	\$ (194)	Schedule B - 2.1
2	Distribution Reserve	(407)	Schedule B - 2.1
3	General Reserve	(317)	Schedule B - 2.1
4	Intangible Reserve	-	
5	Total Adjustment	<u>(917)</u>	
<u>Total Prior Plant Additions Disallowed Adjustment</u>			
6	Distribution Reserve	(6)	Schedule B - 2.2
7	General Reserve	-	
8	Intangible Reserve	-	
9	Total Adjustment	<u>(6)</u>	
<u>Previously Disallowed Incentive Compensation Adjustment</u>			
10	Distribution Reserve	(24)	Schedule B - 2.3
11	General Reserve	-	
12	Intangible Reserve	-	
13	Total Adjustment	<u>(24)</u>	
<u>Previously Disallowed PSUP Adjustment</u>			
14	Distribution Reserve	(9)	Schedule B - 2.4
15	General Reserve	-	
16	Intangible Reserve	-	
17	Total Adjustment	<u>(9)</u>	
<u>Incentive Compensation Adjustment</u>			
18	Distribution Reserve	(7)	Schedule B - 2.5
19	General Reserve	-	
20	Intangible Reserve	-	
21	Total Adjustment	<u>(7)</u>	
<u>PSUP Incentive Compensation Adjustment</u>			
22	Distribution Reserve	(27)	Schedule B - 2.6
23	General Reserve	-	
24	Intangible Reserve	-	
25	Total Adjustment	<u>\$ (27)</u>	

Ameren Illinois Gas  
**Detailed Adjustments to Rate Base: ADIT**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	QIP Investment Adjustment (C)	Total Prior Plant Additions Disallowed Adjustment (D)	Previously Disallowed Incentive Compensation Adjustment (E)	Previously Disallowed PSUP Adjustment (F)	Incentive Compensation Adjustment (G)	PSUP Incentive Compensation Adjustment (H)
1	190, 282	Accumulated Deferred Income Taxes	658	0	29	61	4	16
2		Total	<u>658</u>	<u>0</u>	<u>29</u>	<u>61</u>	<u>4</u>	<u>16</u>

**PURPOSE OF ADJUSTMENT**

To adjust ADIT for QIP investment, prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation, PSUP incentive compensation, net operating loss, and bonus depreciation.

Ameren Illinois Gas  
**Detailed Adjustments to Rate Base: ADIT**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Net Operating Loss Adjustment (I)	Bonus Depreciation (J)	Total (K)
1	190, 282	Accumulated Deferred Income Taxes	(5,567)	(14,908)	(19,706)
2		Total	<u>(5,567)</u>	<u>(14,908)</u>	<u>(19,706)</u>

**PURPOSE OF ADJUSTMENT**

To adjust ADIT for QIP investment, prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation, PSUP incentive compensation, net operating loss, and bonus depreciation.

Ameren Illinois Gas  
**Detailed Adjustments to Rate Base: ADIT**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	QIP Investment Adjustment (C)	Total Prior Plant Additions Disallowed Adjustment (D)	Previously Disallowed Incentive Compensation Adjustment (E)	Previously Disallowed PSUP Adjustment (F)	Incentive Compensation Adjustment (G)	PSUP Incentive Compensation Adjustment (H)
1	190, 282	Accumulated Deferred Income Taxes	134	0	6	12	1	3
2		Total	<u>134</u>	<u>0</u>	<u>6</u>	<u>12</u>	<u>1</u>	<u>3</u>

**PURPOSE OF ADJUSTMENT**

To adjust ADIT for QIP investment, prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation, PSUP incentive compensation, net operating loss, and bonus depreciation.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Detailed Adjustments to Rate Base: ADIT**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Net Operating Loss Adjustment (I)	Bonus Depreciation (J)	Total (K)
1	190, 282	Accumulated Deferred Income Taxes	(1,133)	(3,034)	(4,011)
2		Total	<u>(1,133)</u>	<u>(3,034)</u>	<u>(4,011)</u>

**PURPOSE OF ADJUSTMENT**

To adjust ADIT for QIP investment, prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation, PSUP incentive compensation, net operating loss, and bonus depreciation.

**NOTES**

Rate zone values are derived from the corresponding rate zone pr

Ameren Illinois Gas  
**Detailed Adjustments to Rate Base: ADIT**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	QIP Investment Adjustment (C)	Total Prior Plant Additions Disallowed Adjustment (D)	Previously Disallowed Incentive Compensation Adjustment (E)	Previously Disallowed PSUP Adjustment (F)	Incentive Compensation Adjustment (G)	PSUP Incentive Compensation Adjustment (H)
1	190, 282	Accumulated Deferred Income Taxes	184	0	8	17	1	5
2		Total	<u>184</u>	<u>0</u>	<u>8</u>	<u>17</u>	<u>1</u>	<u>5</u>

**PURPOSE OF ADJUSTMENT**

To adjust ADIT for QIP investment, prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation, PSUP incentive compensation, net operating loss, and bonus depreciation.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Detailed Adjustments to Rate Base: ADIT**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Net Operating Loss Adjustment (I)	Bonus Depreciation (J)	Total (K)
1	190, 282	Accumulated Deferred Income Taxes	(1,559)	(4,174)	(5,518)
2		Total	<u>(1,559)</u>	<u>(4,174)</u>	<u>(5,518)</u>

**PURPOSE OF ADJUSTMENT**

To adjust ADIT for QIP investment, prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation, PSUP incentive compensation, net operating loss, and bonus depreciation.

**NOTES**

Rate zone values are derived from the corresponding rate zone p

Ameren Illinois Gas  
**Detailed Adjustments to Rate Base: ADIT**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Account No.	Title of Plant Function or Ratebase Item	QIP Investment Adjustment (C)	Total Prior Plant Additions Disallowed Adjustment (D)	Previously Disallowed Incentive Compensation Adjustment (E)	Previously Disallowed PSUP Adjustment (F)	Incentive Compensation Adjustment (G)	PSUP Incentive Compensation Adjustment (H)
1	190, 282	Accumulated Deferred Income Taxes	340	0	15	31	2	8
2		Total	<u>340</u>	<u>0</u>	<u>15</u>	<u>31</u>	<u>2</u>	<u>8</u>

**PURPOSE OF ADJUSTMENT**

To adjust ADIT for QIP investment, prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation, PSUP incentive compensation, net operating loss, and bonus depreciation.

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Detailed Adjustments to Rate Base: ADIT**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function or Ratebase Item (B)	Net Operating Loss Adjustment (I)	Bonus Depreciation (J)	Total (K)
1	190, 282	Accumulated Deferred Income Taxes	(2,875)	(7,699)	(10,177)
2		Total	<u>(2,875)</u>	<u>(7,699)</u>	<u>(10,177)</u>

**PURPOSE OF ADJUSTMENT**

To adjust ADIT for QIP investment, prior plant additions disallowed, previously disallowed incentive compensation, previously disallowed PSUP, incentive compensation, PSUP incentive compensation, net operating loss, and bonus depreciation.

**NOTES**

Rate zone values are derived from the corresponding rate zone p

Ameren Illinois Gas  
**Workpaper Supporting Accumulated Deferred Income Taxes**  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation			
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	Total (F)
1		<b>Total Plant in Service</b>	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas  
**Workpaper Supporting Accumulated Deferred Income Taxes**  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		<b>Total Plant in Service</b>	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas  
**Workpaper Supporting Detailed Adjustments to Rate Base: ADIT**  
For the Test Year Ended December 31, 2016

Line No.	Account No.	Title of Plant Function or Ratebase Item	Amount	Reference
	(A)	(B)	(C)	(D)
		<u>QIP Investment Adjustment</u>		
1	282	Accumulated Deferred Income Taxes	\$ 658,043	Schedule B - 2.1
2		Total Adjustment	<u>658,043</u>	
		<u>Total Prior Plant Additions Disallowed Adjustment</u>		
3	282	Accumulated Deferred Income Taxes	365	Schedule B - 2.2
4		Total Adjustment	<u>365</u>	
		<u>Previously Disallowed Incentive Compensation Adjustment</u>		
5	282	Accumulated Deferred Income Taxes	28,840	Schedule B - 2.3
6		Total Adjustment	<u>28,840</u>	
		<u>Previously Disallowed PSUP Adjustment</u>		
7	282	Accumulated Deferred Income Taxes	60,878	Schedule B - 2.4
8		Total Adjustment	<u>60,878</u>	
		<u>Incentive Compensation Adjustment</u>		
9	282	Accumulated Deferred Income Taxes	4,330	Schedule B - 2.5
10		Total Adjustment	<u>4,330</u>	
		<u>PSUP Incentive Compensation Adjustment</u>		
11	282	Accumulated Deferred Income Taxes	16,278	Schedule B - 2.6
12		Total Adjustment	<u>16,278</u>	
		<u>Net Operating Loss Adjustment</u>		
13	190	Accumulated Deferred Income Taxes	(5,566,865)	WPB - 2.9b
14		Total Adjustment	<u>(5,566,865)</u>	
		<u>Bonus Depreciation Adjustment</u>		
15	190, 282	Accumulated Deferred Income Taxes	(14,908,230)	WPB - 2.9c
16		Total Adjustment	<u>(14,908,230)</u>	
17		Total Accumulated Deferred Income Taxes Adjustment	<u>\$ (19,706,360)</u>	

Ameren Illinois Gas  
**Workpaper Supporting Detailed Adjustments to Rate Base: ADIT**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Description (B)	Jurisdictional Amounts December 31, 2015 (C)	Jurisdictional Amounts December 31, 2016 (D)	Average Balance (E)	Reference (F)
1	190	Federal NOL Carryforward	\$ 4,221	\$ 4,114	\$ 4,167	Schedule B - 9
2	190	Federal Effect of Illinois NOL	(754)	(754)	(754)	Schedule B - 9
3	190	State Effect of Illinois NOL	2,153	2,153	2,153	Schedule B - 9
4		Total NOLs	5,620	5,513	5,567	
5		Net Operating Loss Adjustment	<u>\$ (5,620)</u>	<u>\$ (5,513)</u>	<u>\$ (5,567)</u>	

**PURPOSE OF ADJUSTMENT**

To adjust ADIT for restatement of Net Operating Losses to \$0 prior to adjustment for 2014 Bonus Depreciation.

Ameren Illinois Gas  
**Workpaper Supporting Detailed Adjustments to Rate Base: ADIT**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	Amount (B)
1	00.000-IL-Computer Software Gas	15,078,554
2	00.110-IL-OF&E - Gas	1,093,705
3	00.116-IL-Misc Tools & Equip - Gas	102,483
4	00.220-IL-Automobiles - Gas	2,949,944
5	49.210-IL-Gas Utility Dist - Gas	43,513,410
6	49.240-IL-Gas Storage - Gas	6,247,698
7	49.240-IL-Gas Transmission - Gas	12,650,323
8	Total Depreciation deduction included in bonus extension forecast	<u>81,636,117</u>
9	Gas Portion of Depreciation deduction included in original forecast	6,101,000
10	Net Increase in 2014 Bonus	<u>75,535,117</u>
11	Year Two MACRS Rate Adjustment resulting from 50% Bonus	6.65%
12	Adjustment (Line 10 x Line 11)	(5,022,390)
13	Adjustment to Jurisdictional 2015 Year-End ADIT	<u>70,512,727</u>
14	Year Three MACRS Rate Adjustment resulting from 50% Bonus	4.95%
15	Adjustment (Line 10 x Line 14)	(3,735,686)
16	Adjustment to Jurisdictional 2016 Year-End ADIT	<u>66,777,041</u>
17	Average Balance (Line 13 + Line 16 divided by 2)	<u>68,644,884</u>
18	Federal Income Tax Rate	35%
19	Deferred Tax Adjustment	<u>24,025,709</u>
20	Change in 2015 Gas Federal Operating Loss from 2014 Bonus	17,107,813
21	Change in 2016 Gas Federal Operating Loss from 2014 Bonus	1,127,146
22	Average Balance (Line 20 + Line 21 divided by 2)	<u>9,117,480</u>
23	Change In Deferred Income Taxes (Line 19 minus Line 22)	<u>14,908,230</u>
24	Adjustment	<u>(14,908,230)</u>

**PURPOSE OF ADJUSTMENT**

To adjust ADIT for recognition of 50% Bonus Depreciation for 2014 qualifying assets.

Ameren Illinois Gas  
**Materials and Supplies Balances Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Description (B)	2016 (C)	Reference (D)
1	154, 163	December 2016 General Materials and Supplies Balances	\$ 78,323	WPB - 8.1a
2		Jurisdictional Allocation Factor	9.95%	WPB - 8.1c
3		December 2016 Jurisdictional General Materials and Supplies Balances	<u>7,795</u>	Line 1 x Line 2
4		December 2016 Jurisdictional Gas Stored Underground	103,560	WPB - 8.1a
5		December 2016 Jurisdictional Gas Stored Underground and Materials & Supplies Balances	<u>111,356</u>	Line 4 + Line 3
6		Jurisdictional Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable	76,358	WPB - 2.10
7		Ratemaking Adjustment	<u><u>\$ (34,997)</u></u>	Line 6 - Line 5

Ameren Illinois Gas  
**Materials and Supplies Balances Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Description (B)	2016 (C)	Reference (D)
1	154, 163	December 2016 General Materials and Supplies Balances	\$ 19,782	WPB - 8.1a
2		Jurisdictional Allocation Factor	9.95%	WPB - 8.1b
3		December 2016 Jurisdictional General Materials and Supplies Balances	\$ 1,969	Line 1 x Line 2
4		December 2016 Jurisdictional Gas Stored Underground	20,138	WPB - 8.1a
5		December 2016 Jurisdictional Materials and Supplies Balances	\$ 22,107	Line 4 + Line 3
6		Jurisdictional Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable	15,235	Schedule B-8.1 RZ-I
7		Ratemaking Adjustment	\$ (6,872)	Line 6 - Line 5

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Materials and Supplies Balances Adjustment**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Account No. (A)	Description (B)	2014 (C)	Reference (D)
1	154, 163	December 2014 General Materials and Supplies Balances	\$ 21,962	WPB - 8.1a
2		Jurisdictional Allocation Factor	9.95%	WPB - 8.1b
3		December 2016 Jurisdictional General Materials and Supplies Balances	\$ 2,186	Line 1 x Line 2
4		December 2016 Jurisdictional Gas Stored Underground	31,812	WPB - 8.1a
5		December 2016 Jurisdictional Materials and Supplies Balances	\$ 33,998	Line 4 + Line 3
6		Jurisdictional Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable	23,278	Schedule B-8.1 RZ-II
7		Ratemaking Adjustment	\$ (10,720)	Line 6 - Line 5

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Materials and Supplies Balances Adjustment**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Account No. (A)	Description (B)	2016 (C)	Reference (D)
1	154, 163	December 2016 General Materials and Supplies Balances	\$ 36,578	WPB - 8.1a
2		Jurisdictional Allocation Factor	9.95%	WPB - 8.1b
3		December 2016 Jurisdictional General Materials and Supplies Balances	\$ 3,641	Line 1 x Line 2
4		December 2016 Jurisdictional Gas Stored Underground	51,610	WPB - 8.1a
5		December 2016 Jurisdictional Materials and Supplies Balances	\$ 55,251	Line 4 + Line 3
6		Jurisdictional Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable	37,845	Schedule B-8.1 RZ-III
7		Ratemaking Adjustment	\$ (17,406)	Line 6 - Line 5

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Workpaper Supporting Materials and Supplies**

Line No.	Period	2009					
		AmerenCILCO		AmerenCIPS		AmerenIP	
		Jurisdictional Materials and Supplies Balances (B)	Total Gas Stored Underground (C)	Jurisdictional Materials and Supplies Balances (D)	Total Gas Stored Underground (E)	Jurisdictional Materials and Supplies Balances (F)	Total Gas Stored Underground (G)
1	13 Month Average 2009	\$ 2,415,496	\$ 47,933,023	\$ 2,175,806	\$ 30,343,219	\$ 4,023,127	\$ 77,763,987

Ameren Illinois Gas  
**Workpaper Supporting Materials and Supplies**

Line No.	Period	2009	
		Ameren Illinois	
	(A)	Jurisdictional Materials and Supplies Balances (H)	Total Gas Stored Underground (I)
1	13 Month Average 2009	\$ 8,614,429	\$ 156,040,229

Ameren Illinois Gas  
**Workpaper Supporting Materials and Supplies**

		2009 Percentages							
		AmerenCILCO		AmerenCIPS		AmerenIP		Total	
Line No.	Period	General Materials and Supplies	Total Gas Stored Underground	General Materials and Supplies	Total Gas Stored Underground	General Materials and Supplies	Total Gas Stored Underground	General Materials and Supplies	Total Gas Stored Underground
	(A)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
1	13 Month Average 2009	28.04%	30.72%	25.26%	19.45%	46.70%	49.84%	100.00%	100.00%

Ameren Illinois Gas  
**Workpaper Supporting Materials and Supplies Adjustment**  
For the Test Year Ended December 31, 2016  
(\$000s)

Line No.	Description (A)	2013 (B)	2014 (C)	2015 (D)	2016 (E)
1	Jurisdictional General Materials and Supplies Balances	\$ 6,516	\$ 7,101	\$ 7,351	\$ 7,645
2	Accounts Payable Percentage Related to Materials and Supplies [1]	12.89%	12.89%	12.89%	12.89%
3	Accounts Payable Related to Materials and Supplies	840	915	947	985
4	Materials and Supplies Net of Related Accounts Payable	<u>5,676</u>	<u>6,186</u>	<u>6,403</u>	<u>6,659</u>
5	Jurisdictional Gas Stored Underground	92,322	92,711	79,101	74,477
6	Accounts Payable Percentage Related to Gas Stored Underground [2]	6.42%	6.42%	6.42%	6.42%
7	Accounts Payable Related to Gas Stored Underground	5,923	5,948	5,075	4,778
8	Gas Stored Underground Net of Related Accounts Payable	<u>86,399</u>	<u>86,763</u>	<u>74,026</u>	<u>69,699</u>
9	Jurisdictional Materials and Supplies Balances	<u>98,838</u>	<u>99,813</u>	<u>86,452</u>	<u>82,121</u>
10	Total Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable	<u>\$ 92,075</u>	<u>\$ 92,949</u>	<u>\$ 80,430</u>	<u>\$ 76,358</u>

**NOTES**

[1] Schedule B-8, Column (C), Line 15 divided by 365

[2] Schedule B-8, Column (C), Line 14 less the service lead divided by 365

Ameren Illinois Gas  
**Customer Deposits Adjustment**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Account No. (A)	Description (B)	2016 (C)	Reference (D)
1	235	Adjusted Test Year Gas Distribution Customer Deposits	\$ (11,963)	Sch B-13
2	235	Gas Distribution Customer Deposit Account Balance Before Adjustments	(11,993)	Sch B-13
3		Customer Deposits Ratemaking Adjustment	<u>\$ 30</u>	Line 1 - Line 2

Ameren Illinois Gas  
**Customer Deposits Adjustment**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Account No. (A)	Description (B)	2014 (C)	Reference (D)
1	235	Adjusted Test Year Gas Distribution Customer Deposits	\$ (2,497)	Sch B-13 RZ-I
2	235	Gas Distribution Customer Deposit Account Balance Before Adjustments	(2,490)	Sch B-13 RZ-I
3		Customer Deposits Ratemaking Adjustment	<u>\$ (7)</u>	Line 1 - Line 2

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Customer Deposits Adjustment**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Account No. (A)	Description (B)	2014 (C)	Reference (D)
1	235	Adjusted Test Year Gas Distribution Customer Deposits	\$ (3,925)	Sch B-13 RZ-II
2	235	Gas Distribution Customer Deposit Account Balance Before Adjustments	(3,809)	Sch B-13 RZ-II
3		Customer Deposits Ratemaking Adjustment	<u>\$ (116)</u>	Line 1 - Line 2

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Customer Deposits Adjustment**  
 For the Test Year Ended December 31, 2016  
 (\$000s)

Line No.	Account No. (A)	Description (B)	2014 (C)	Reference (D)
1	235	Adjusted Test Year Gas Distribution Customer Deposits	\$ (5,541)	Sch B-13 RZ-III
2	235	Gas Distribution Customer Deposit Account Balance Before Adjustments	(5,694)	Sch B-13 RZ-III
3		Customer Deposits Ratemaking Adjustment	<u>\$ 153</u>	Line 1 - Line 2

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Unadjusted Test Year Gas Plant in Service (C)	Sch. B-2.1	Sch. B-2.2	Sch. B-2.3	Sch. B-2.4
				QIP Investment Adjustment (D)	Plant Additions Adjustment (E)	Previously Disallowed Incentive Compensation Adjustment (F)	Previously Disallowed PSUP Adjustment (G)
1		<b>Gas Intangible Plant</b>					
2	301- 303	Subtotal - Gas Intangible Plant	74,024				
3		<b>Gas Production Plant</b>					
4	321-348	Production Plant					
5		Subtotal - Production Plant	69				
6	117,350-364	<b>Storage and Processing Plant</b>					
7		Subtotal - Storage and Processing Plant	312,751				
8		<b>Gas Transmission Plant</b>					
9	365-372	Subtotal - Gas Transmission Plant	346,519	(12,248)			
10		<b>Gas Distribution Plant</b>					
11	374-388	Subtotal - Gas Distribution Plant	1,716,040	(14,219)	(9)	(1,437)	(668)
12		<b>Gas General Plant</b>					
13	389-399	Subtotal - Gas General Plant	193,865	(1,514)			
14		<b>Total Gas Plant in Service</b>	2,643,268	(27,980)	(9)	(1,437)	(668)
15		<b>Accumulated Reserve for Depreciation</b>					
16	108	Gas Intangible Plant	23,178				
17	108	Gas Production Plant	15				
18	108	Gas Storage and Processing Plant	99,580				
19	108	Gas Transmission Plant	162,819				
20	108	Gas Distribution Plant	869,073				
21	108	Gas General Plant	59,943				
22		<b>SubTotal Accumulated Reserve</b>	1,214,608	-	-	-	-
23		<b>Net Plant</b>	\$ 1,428,660	\$ (27,980)	\$ (9)	\$ (1,437)	\$ (668)

Sch. A-5a

Ameren Illinois Gas  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Sch. B-2.5	Sch. B-2.6	Sch. B-2.7	Sch. B-2.8
			Incentive Compensation Adjustment (H)	PSUP Incentive Compensation Adjustment (I)	Hillsboro Base Gas Disallowance (J)	Depreciation Reserve Adjustment (K)
1		<b>Gas Intangible Plant</b>				
2	301- 303	Subtotal - Gas Intangible Plant				
3		<b>Gas Production Plant</b>				
4	321-348	Production Plant				
5		Subtotal - Production Plant				
6	117,350-364	<b>Storage and Processing Plant</b>				
7		Subtotal - Storage and Processing Plant			(13,209)	
8		<b>Gas Transmission Plant</b>				
9	365-372	Subtotal - Gas Transmission Plant				
10		<b>Gas Distribution Plant</b>				
11	374-388	Subtotal - Gas Distribution Plant	(248)	(933)		
12		<b>Gas General Plant</b>				
13	389-399	Subtotal - Gas General Plant				
14		<b>Total Gas Plant in Service</b>	(248)	(933)	(13,209)	-
15		<b>Accumulated Reserve for Depreciation</b>				
16	108	Gas Intangible Plant				-
17	108	Gas Production Plant				-
18	108	Gas Storage and Processing Plant				-
19	108	Gas Transmission Plant				(194)
20	108	Gas Distribution Plant				(480)
21	108	Gas General Plant				(317)
22		<b>SubTotal Accumulated Reserve</b>	-	-	-	(990)
23		<b>Net Plant</b>	\$ (248)	\$ (933)	\$ (13,209)	\$ 990

Ameren Illinois Gas  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Total Adjustments (L)	Adjusted Test Year Natural Gas Plant in Service (M)
1		<b>Gas Intangible Plant</b>		
2	301- 303	Subtotal - Gas Intangible Plant	-	74,024
3		<b>Gas Production Plant</b>		
4	321-348	Production Plant		
5		Subtotal - Production Plant	-	69
6	117,350- 364	<b>Storage and Processing Plant</b>		
7		Subtotal - Storage and Processing Plant	(13,209)	299,542
8		<b>Gas Transmission Plant</b>		
9	365-372	Subtotal - Gas Transmission Plant	(12,248)	334,271
10		<b>Gas Distribution Plant</b>		
11	374-388	Subtotal - Gas Distribution Plant	(17,514)	1,698,525
12		<b>Gas General Plant</b>		
13	389-399	Subtotal - Gas General Plant	(1,514)	192,351
14		<b>Total Gas Plant in Service</b>	<u>(44,485)</u>	<u>2,598,783</u>
15		<b>Accumulated Reserve for Depreciation</b>		
16	108	Gas Intangible Plant	-	23,178
17	108	Gas Production Plant	-	15
18	108	Gas Storage and Processing Plant	-	99,580
19	108	Gas Transmission Plant	(194)	162,626
20	108	Gas Distribution Plant	(480)	868,593
21	108	Gas General Plant	(317)	59,626
22		<b>SubTotal Accumulated Reserve</b>	<u>(990)</u>	<u>1,213,618</u>
23		<b>Net Plant</b>	<u>\$ (43,495)</u>	<u>\$ 1,385,165</u>

Ameren Illinois Gas  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Unadjusted Test Year Gas Plant in Service (C)	Sch. B-2.1 RZ-I	Sch. B-2.2 RZ-I	Sch. B-2.3 RZ-I	Sch. B-2.4 RZ-I
				QIP Investment Adjustment (D)	Plant Additions Adjustment (E)	Previously Disallowed Incentive Compensation Adjustment (F)	Previously Disallowed PSUP Adjustment (G)
1		<b>Gas Intangible Plant</b>					
2	301-303	Subtotal - Gas Intangible Plant	16,572				
3		<b>Gas Production Plant</b>					
4	321-348	Production Plant					
5		Subtotal - Production Plant	69				
6	117,350-364	<b>Storage and Processing Plant</b>					
7		Subtotal - Storage and Processing Plant	63,673				
8		<b>Gas Transmission Plant</b>					
9	365-372	Subtotal - Gas Transmission Plant	62,466	(2,199)			
10		<b>Gas Distribution Plant</b>					
11	374-388	Subtotal - Gas Distribution Plant	357,294	(3,015)	(2)	(305)	(142)
12		<b>Gas General Plant</b>					
13	389-399	Subtotal - Gas General Plant	56,111	(438)			
14		<b>Total Gas Plant in Service</b>	556,185	(5,651)	(2)	(305)	(142)
15		<b>Accumulated Reserve for Depreciation</b>					
16	108	Gas Intangible Plant	5,189				
17	108	Gas Production Plant	15				
18	108	Gas Storage and Processing Plant	20,273				
19	108	Gas Transmission Plant	38,471				
20	108	Gas Distribution Plant	148,714				
21	108	Gas General Plant	17,513				
22		<b>SubTotal Accumulated Reserve</b>	230,176	-	-	-	-
23		<b>Net Plant</b>	\$ 326,009	\$ (5,651)	\$ (2)	\$ (305)	\$ (142)
			Sch. A-5a RZ-I				

Ameren Illinois Gas  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Sch. B-2.5 RZ-I	Sch. B-2.6 RZ-I	Sch. B-2.7 RZ-I	Sch. B-2.8 RZ-I
			Incentive Compensation Adjustment (H)	PSUP Incentive Compensation Adjustment (I)	Hillsboro Base Gas Disallowance (J)	Depreciation Reserve Adjustment (K)
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant				
3		<b>Gas Production Plant</b>				
4	321-348	Production Plant				
5		Subtotal - Production Plant				
6	117,350-364	<b>Storage and Processing Plant</b>				
7		Subtotal - Storage and Processing Plant			(2,689)	
8		<b>Gas Transmission Plant</b>				
9	365-372	Subtotal - Gas Transmission Plant				
10		<b>Gas Distribution Plant</b>				
11	374-388	Subtotal - Gas Distribution Plant	(53)	(198)		
12		<b>Gas General Plant</b>				
13	389-399	Subtotal - Gas General Plant				
14		<b>Total Gas Plant in Service</b>	(53)	(198)	(2,689)	-
15		<b>Accumulated Reserve for Depreciation</b>				
16	108	Gas Intangible Plant				-
17	108	Gas Production Plant				-
18	108	Gas Storage and Processing Plant				-
19	108	Gas Transmission Plant				(35)
20	108	Gas Distribution Plant				(102)
21	108	Gas General Plant				(92)
22		<b>SubTotal Accumulated Reserve</b>	-	-	-	(228)
23		<b>Net Plant</b>	\$ (53)	\$ (198)	\$ (2,689)	\$ 228

Ameren Illinois Gas  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Total Adjustments (L)	Adjusted Test Year Natural Gas Plant in Service (M)
1		<b>Gas Intangible Plant</b>		
2	301- 303	Subtotal - Gas Intangible Plant	-	16,572
3		<b>Gas Production Plant</b>		
4	321-348	Production Plant		
5		Subtotal - Production Plant	-	69
6	117,350- 364	<b>Storage and Processing Plant</b>		
7		Subtotal - Storage and Processing Plant	(2,689)	60,983
8		<b>Gas Transmission Plant</b>		
9	365-372	Subtotal - Gas Transmission Plant	(2,199)	60,268
10		<b>Gas Distribution Plant</b>		
11	374-388	Subtotal - Gas Distribution Plant	(3,713)	353,581
12		<b>Gas General Plant</b>		
13	389-399	Subtotal - Gas General Plant	(438)	55,673
14		<b>Total Gas Plant in Service</b>	<u>(9,039)</u>	<u>547,145</u>
15		<b>Accumulated Reserve for Depreciation</b>		
16	108	Gas Intangible Plant	-	5,189
17	108	Gas Production Plant	-	15
18	108	Gas Storage and Processing Plant	-	20,273
19	108	Gas Transmission Plant	(35)	38,436
20	108	Gas Distribution Plant	(102)	148,613
21	108	Gas General Plant	(92)	17,421
22		<b>SubTotal Accumulated Reserve</b>	<u>(228)</u>	<u>229,948</u>
23		<b>Net Plant</b>	<u>\$ (8,811)</u>	<u>\$ 317,198</u>

Ameren Illinois Gas  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Unadjusted Test Year Gas Plant in Service (C)	Sch. B-2.1 RZ-II	Sch. B-2.2 RZ-II	Sch. B-2.3 RZ-II	Sch. B-2.4 RZ-II
				QIP Investment Adjustment (D)	Plant Additions Adjustment (E)	Previously Disallowed Incentive Compensation Adjustment (F)	Previously Disallowed PSUP Adjustment (G)
1		<b>Gas Intangible Plant</b>					
2	301- 303	Subtotal - Gas Intangible Plant	19,435				
3		<b>Gas Production Plant</b>					
4	321-348	Production Plant					
5		Subtotal - Production Plant	-				
6	117,350-364	<b>Storage and Processing Plant</b>					
7		Subtotal - Storage and Processing Plant	89,610				
8		<b>Gas Transmission Plant</b>					
9	365-372	Subtotal - Gas Transmission Plant	90,381	(3,847)			
10		<b>Gas Distribution Plant</b>					
11	374-388	Subtotal - Gas Distribution Plant	503,173	(4,043)	(3)	(409)	(190)
12		<b>Gas General Plant</b>					
13	389-399	Subtotal - Gas General Plant	55,522	(433)			
14		<b>Total Gas Plant in Service</b>	758,120	(8,324)	(3)	(409)	(190)
15		<b>Accumulated Reserve for Depreciation</b>					
16	108	Gas Intangible Plant	6,085				
17	108	Gas Production Plant	-				
18	108	Gas Storage and Processing Plant	28,532				
19	108	Gas Transmission Plant	49,914				
20	108	Gas Distribution Plant	299,632				
21	108	Gas General Plant	20,364				
22		<b>SubTotal Accumulated Reserve</b>	404,527	-	-	-	-
23		<b>Net Plant</b>	\$ 353,593	\$ (8,324)	\$ (3)	\$ (409)	\$ (190)

Sch. A-5a RZ-II

Ameren Illinois Gas  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Sch. B-2.5 RZ-II	Sch. B-2.6 RZ-II	Sch. B-2.7 RZ-II	Sch. B-2.8 RZ-II
			Incentive Compensation Adjustment (H)	PSUP Incentive Compensation Adjustment (I)	Hillsboro Base Gas Disallowance (J)	Depreciation Reserve Adjustment (K)
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant				
3		<b>Gas Production Plant</b>				
4	321-348	Production Plant				
5		Subtotal - Production Plant				
6	117,350-364	<b>Storage and Processing Plant</b>				
7		Subtotal - Storage and Processing Plant			(3,785)	
8		<b>Gas Transmission Plant</b>				
9	365-372	Subtotal - Gas Transmission Plant				
10		<b>Gas Distribution Plant</b>				
11	374-388	Subtotal - Gas Distribution Plant	(71)	(265)		
12		<b>Gas General Plant</b>				
13	389-399	Subtotal - Gas General Plant				
14		<b>Total Gas Plant in Service</b>	(71)	(265)	(3,785)	-
15		<b>Accumulated Reserve for Depreciation</b>				
16	108	Gas Intangible Plant				-
17	108	Gas Production Plant				-
18	108	Gas Storage and Processing Plant				-
19	108	Gas Transmission Plant				(61)
20	108	Gas Distribution Plant				(136)
21	108	Gas General Plant				(91)
22		<b>SubTotal Accumulated Reserve</b>	-	-	-	(288)
23		<b>Net Plant</b>	\$ (71)	\$ (265)	\$ (3,785)	\$ 288

Ameren Illinois Gas  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Total Adjustments (L)	Adjusted Test Year Natural Gas Plant in Service (M)
1		<b>Gas Intangible Plant</b>		
2	301- 303	Subtotal - Gas Intangible Plant	-	19,435
3		<b>Gas Production Plant</b>		
4	321-348	Production Plant		
5		Subtotal - Production Plant	-	-
6	117,350- 364	<b>Storage and Processing Plant</b>		
7		Subtotal - Storage and Processing Plant	(3,785)	85,825
8		<b>Gas Transmission Plant</b>		
9	365-372	Subtotal - Gas Transmission Plant	(3,847)	86,534
10		<b>Gas Distribution Plant</b>		
11	374-388	Subtotal - Gas Distribution Plant	(4,981)	498,192
12		<b>Gas General Plant</b>		
13	389-399	Subtotal - Gas General Plant	(433)	55,089
14		<b>Total Gas Plant in Service</b>	<u>(13,045)</u>	<u>745,075</u>
15		<b>Accumulated Reserve for Depreciation</b>		
16	108	Gas Intangible Plant	-	6,085
17	108	Gas Production Plant	-	-
18	108	Gas Storage and Processing Plant	-	28,532
19	108	Gas Transmission Plant	(61)	49,853
20	108	Gas Distribution Plant	(136)	299,496
21	108	Gas General Plant	(91)	20,273
22		<b>SubTotal Accumulated Reserve</b>	<u>(288)</u>	<u>404,239</u>
23		<b>Net Plant</b>	<u>\$ (12,757)</u>	<u>\$ 340,835</u>

Ameren Illinois Gas  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Unadjusted Test Year Gas Plant in Service (C)	Sch. B-2.1 RZ-III	Sch. B-2.2 RZ-III	Sch. B-2.3 RZ-III	Sch. B-2.4 RZ-III
				QIP Investment Adjustment (D)	Plant Additions Adjustment (E)	Previously Disallowed Incentive Compensation Adjustment (F)	Previously Disallowed PSUP Adjustment (G)
1		<b>Gas Intangible Plant</b>					
2	301- 303	Subtotal - Gas Intangible Plant	38,017				
3		<b>Gas Production Plant</b>					
4	321-348	Production Plant					
5		Subtotal - Production Plant	-				
6	117,350-364	<b>Storage and Processing Plant</b>					
7		Subtotal - Storage and Processing Plant	159,469				
8		<b>Gas Transmission Plant</b>					
9	365-372	Subtotal - Gas Transmission Plant	193,672	(6,203)			
10		<b>Gas Distribution Plant</b>					
11	374-388	Subtotal - Gas Distribution Plant	855,573	(7,161)	(5)	(724)	(336)
12		<b>Gas General Plant</b>					
13	389-399	Subtotal - Gas General Plant	82,232	(642)			
14		<b>Total Gas Plant in Service</b>	1,328,963	(14,005)	(5)	(724)	(336)
15		<b>Accumulated Reserve for Depreciation</b>					
16	108	Gas Intangible Plant	11,904				
17	108	Gas Production Plant	-				
18	108	Gas Storage and Processing Plant	50,775				
19	108	Gas Transmission Plant	74,434				
20	108	Gas Distribution Plant	420,726				
21	108	Gas General Plant	22,066				
22		<b>SubTotal Accumulated Reserve</b>	579,905	-	-	-	-
23		<b>Net Plant</b>	\$ 749,058	\$ (14,005)	\$ (5)	\$ (724)	\$ (336)
			Sch. A-5a RZ-III				

Ameren Illinois Gas  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Sch. B-2.5 RZ-III	Sch. B-2.6 RZ-III	Sch. B-2.7 RZ-III	Sch. B-2.8 RZ-III
			Incentive Compensation Adjustment (H)	PSUP Incentive Compensation Adjustment (I)	Hillsboro Base Gas Disallowance (J)	Depreciation Reserve Adjustment (K)
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant				
3		<b>Gas Production Plant</b>				
4	321-348	Production Plant				
5		Subtotal - Production Plant				
6	117,350-364	<b>Storage and Processing Plant</b>				
7		Subtotal - Storage and Processing Plant			(6,735)	
8		<b>Gas Transmission Plant</b>				
9	365-372	Subtotal - Gas Transmission Plant				
10		<b>Gas Distribution Plant</b>				
11	374-388	Subtotal - Gas Distribution Plant	(125)	(470)		
12		<b>Gas General Plant</b>				
13	389-399	Subtotal - Gas General Plant				
14		<b>Total Gas Plant in Service</b>	<u>(125)</u>	<u>(470)</u>	<u>(6,735)</u>	<u>-</u>
15		<b>Accumulated Reserve for Depreciation</b>				
16	108	Gas Intangible Plant				-
17	108	Gas Production Plant				-
18	108	Gas Storage and Processing Plant				-
19	108	Gas Transmission Plant				(98)
20	108	Gas Distribution Plant				(241)
21	108	Gas General Plant				(134)
22		<b>SubTotal Accumulated Reserve</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(474)</u>
23		<b>Net Plant</b>	<u>\$ (125)</u>	<u>\$ (470)</u>	<u>\$ (6,735)</u>	<u>\$ 474</u>

Ameren Illinois Gas  
**Summary of Adjustments to Plant in Service**  
As of December 31, 2016  
(\$000s)

Line No.	Account No. (A)	Account Classification and Description (B)	Total Adjustments (L)	Adjusted Test Year Natural Gas Plant in Service (M)
1		<b>Gas Intangible Plant</b>		
2	301- 303	Subtotal - Gas Intangible Plant	-	38,017
3		<b>Gas Production Plant</b>		
4	321-348	Production Plant		
5		Subtotal - Production Plant	-	-
6	117,350- 364	<b>Storage and Processing Plant</b>		
7		Subtotal - Storage and Processing Plant	(6,735)	152,734
8		<b>Gas Transmission Plant</b>		
9	365-372	Subtotal - Gas Transmission Plant	(6,203)	187,470
10		<b>Gas Distribution Plant</b>		
11	374-388	Subtotal - Gas Distribution Plant	(8,820)	846,753
12		<b>Gas General Plant</b>		
13	389-399	Subtotal - Gas General Plant	(642)	81,590
14		<b>Total Gas Plant in Service</b>	<u>(22,400)</u>	<u>1,306,563</u>
15		<b>Accumulated Reserve for Depreciation</b>		
16	108	Gas Intangible Plant	-	11,904
17	108	Gas Production Plant	-	-
18	108	Gas Storage and Processing Plant	-	50,775
19	108	Gas Transmission Plant	(98)	74,336
20	108	Gas Distribution Plant	(241)	420,485
21	108	Gas General Plant	(134)	21,931
22		<b>SubTotal Accumulated Reserve</b>	<u>(474)</u>	<u>579,431</u>
23		<b>Net Plant</b>	<u>\$ (21,926)</u>	<u>\$ 727,132</u>

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As of December 31,  
(\$000s)

Line No.	Account No.	Title of Plant Function	Plant Balances as of December 31, 2012	Calendar Year 2013			Plant Balances as of December 31, 2013
				Gross Additions During the Year	Retirements During the Year	Transfers During the Year	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		<b>Gas Intangible Plant</b>					
2	301-303	Subtotal - Gas Intangible Plant	\$ 5,560	\$ 8,961	\$ 2,757	\$ -	\$ 11,764
3		<b>Gas Production Plant</b>					
4		<b>Natural Gas Production and Gathering Plant</b>					
5	321-339	Subtotal - Production and Gathering Plant	11	-	-	-	11
6		<b>Production Extraction Plant</b>					
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	58	-	-	-	58
9		Sub Total Production Plant	69	-	-	-	69
10		<b>Natural Gas Storage and Processing Plant</b>					
11		<b>Underground Storage Plant</b>					
12	117,350-358	Subtotal - Underground Storage Plant	276,028	11,732	2,217	1	285,543
13		<b>Other Storage Plant</b>					
14	360-363	Subtotal - Other Storage Plant	-	-	-	-	-
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>					
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-
17		Sub Total Storage and Processing Plant	276,028	11,732	2,217	1	285,543

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of December 31, 2012 (C)	Calendar Year 2013			Plant Balances as of December 31, 2013 (G)
				Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)	
18		<b>Transmission Plant</b>					
19	365-372	Subtotal - Transmission Plant	283,368	7,989	417	-	290,940
20		<b>Distribution Plant</b>					
21	374-388	Subtotal - Distribution Plant	1,459,297	69,851	(3,608)	(7)	1,532,748
22		<b>Gas General Plant</b>					
23	389-399	Subtotal - Gas General Plant	63,576	6,123	2,559	90	67,230
24		<b>Total Plant in Service</b>	<u>\$ 2,087,898</u>	<u>\$ 104,656</u>	<u>\$ 4,343</u>	<u>\$ 84</u>	<u>\$ 2,188,294</u>

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2014 [1]			Plant Balances as of December 31, 2014 (L)
			Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)	
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 22,568	\$ -	\$ -	\$ 34,332
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		<b>Production Extraction Plant</b>				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	16,729	9,786	-	292,485
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	16,729	9,786	-	292,485

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2014 [1]			Plant Balances as of December 31, 2014 (L)
			Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)	
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	20,256	343	-	310,854
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	76,212	10,448	(2)	1,598,511
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	10,045	1,803	(3)	75,468
24		<b>Total Plant in Service</b>	<u>\$ 145,810</u>	<u>\$ 22,380</u>	<u>\$ (5)</u>	<u>\$ 2,311,719</u>

**NOTES**

[1] Includes nine months of actual data and three months of forecasted data

[2] Includes twelve months of forecasted data

[3] Reclassification of retirements from Electric to Gas

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2015 [2]			Plant Balances as of December 31, 2015 (P)
			Gross Additions During the Year (M)	Retirements During the Year (N)	Transfers During the Year (O)	
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 121	\$ -	\$ -	\$ 34,453
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		<b>Production Extraction Plant</b>				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	12,935	464	-	304,956
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	12,935	464	-	304,956

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2015 [2]			Plant Balances as of December 31, 2015 (P)
			Gross Additions During the Year (M)	Retirements During the Year (N)	Transfers During the Year (O)	
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	18,409	186	-	329,077
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	83,782	8,065	-	1,674,228
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	13,784	4,226 [3]	-	85,026
24		<b>Total Plant in Service</b>	<u>\$ 129,031</u>	<u>\$ 12,942</u>	<u>\$ -</u>	<u>\$ 2,427,808</u>

**NOTES**

[1] Includes nine months of actual data and three months of forecasted data

[2] Includes twelve months of forecasted data

[3] Reclassification of retirements from Electric to Gas

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2016 [2]			Plant Balances as of December 31, 2016 (T)
			Gross Additions During the Year (Q)	Retirements During the Year (R)	Transfers During the Year (S)	
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 3,663	\$ -	\$ -	\$ 38,116
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		<b>Production Extraction Plant</b>				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	16,167	576	-	320,547
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	16,167	576	-	320,547

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Calendar Year 2016 [2]			Plant Balances as of December 31, 2016 (T)
			Gross Additions During the Year (Q)	Retirements During the Year (R)	Transfers During the Year (S)	
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	35,277	393	-	363,961
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	93,213	9,590	-	1,757,851
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	21,861	7,360 [3]	-	99,526
24		<b>Total Plant in Service</b>	<u>\$ 170,181</u>	<u>\$ 17,919</u>	<u>\$ -</u>	<u>\$ 2,580,071</u>

**NOTES**

[1] Includes nine months of actual data and three months of forecasted data

[2] Includes twelve months of forecasted data

[3] Reclassification of retirements from Electric to Gas

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No.	Title of Plant Function	AmerenCIPS				Plant Balances as of December 31, 2013 (G)
			Plant Balances as of December 31, 2012 (C)	Calendar Year 2013			
	(A)	(B)		Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)	
1		<b>Gas Intangible Plant</b>					
2	301-303	Subtotal - Gas Intangible Plant	\$ 1,245	\$ 2,006	\$ 617	\$ -	\$ 2,634
3		<b>Gas Production Plant</b>					
4		<b>Natural Gas Production and Gathering Plant</b>					
5	321-339	Subtotal - Production and Gathering Plant	11	-	-	-	11
6		Production Extraction Plant					
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	58	-	-	-	58
9		Sub Total Production Plant	69	-	-	-	69
10		<b>Natural Gas Storage and Processing Plant</b>					
11		<b>Underground Storage Plant</b>					
12	117,350-358	Subtotal - Underground Storage Plant	56,196	2,388	451	0	58,133
13		<b>Other Storage Plant</b>					
14	360-363	Subtotal - Other Storage Plant	-	-	-	-	-
15		<b>Base Load Liquefied Natural Gas</b>					
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-
17		Sub Total Storage and Processing Plant	56,196	2,388	451	0	58,133

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
 As Of December 31,  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	AmerenCIPS				Plant Balances as of December 31, 2013 (G)
			Plant Balances as of December 31, 2012 (C)	Calendar Year 2013			
			Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)		
18		<b>Transmission Plant</b>					
19	365-372	Subtotal - Transmission Plant	51,131	1,434	75	-	52,490
20		<b>Distribution Plant</b>					
21	374-388	Subtotal - Distribution Plant	302,859	14,810	(765)	(2)	318,432
22		<b>Gas General Plant</b>					
23	389-399	Subtotal - Gas General Plant	18,401	1,772	741	26	19,459
24		<b>Total Plant in Service</b>	<u>\$ 429,900</u>	<u>\$ 22,411</u>	<u>\$ 1,119</u>	<u>\$ 25</u>	<u>\$ 451,217</u>

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	9 Months Ended September 2014			Plant Balances as of August 31, 2014 (K)
			Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)	
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 1,414	\$ -	\$ -	\$ 4,047
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	1,496	1,790	-	57,839
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	1,496	1,790	-	57,839

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	9 Months Ended September 2014			Plant Balances as of August 31, 2014 (K)
			Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)	
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	1,679	41	-	54,128
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	10,866	1,500	(0)	327,798
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	1,826	522	(1)	20,762
24		<b>Total Plant in Service</b>	<u>\$ 17,281</u>	<u>\$ 3,853</u>	<u>\$ (1)</u>	<u>\$ 464,643</u>

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	3 Months Ended December 2014			Plant Balances as of December 31, 2014 (O)
			Gross Additions During the Year (L)	Retirements During the Year (M)	Transfers During the Year (N)	
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 3,639	\$ -	\$ -	\$ 7,686
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	1,910	202	-	59,547
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas</b>				
16	364	<b>Terminaling and Processing Plant</b> Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	1,910	202	-	59,547

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
 As Of December 31,  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	3 Months Ended December 2014			Plant Balances as of December 31, 2014 (O)
			Gross Additions During the Year (L)	Retirements During the Year (M)	Transfers During the Year (N)	
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	1,957	21	-	56,064
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	5,292	715	-	332,375
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	1,081	-	-	21,843
24		<b>Total Plant in Service</b>	<b>\$ 13,879</b>	<b>\$ 938</b>	<b>\$ -</b>	<b>\$ 477,584</b>

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	AmerenCIPS Calendar Year 2015			Plant Balances as of December 31, 2015 (S)
			Gross Additions During the Year (P)	Retirements During the Year (Q)	Transfers During the Year (R)	
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 27	\$ -	\$ -	\$ 7,713
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	2,633	94	-	62,085
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	2,633	94	-	62,085

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
 As Of December 31,  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	AmerenCIPS Calendar Year 2015			Plant Balances as of December 31, 2015 (S)
			Gross Additions During the Year (P)	Retirements During the Year (Q)	Transfers During the Year (R)	
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	3,304	33	-	59,335
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	17,764	1,710	-	348,429
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	3,990	1,223	-	24,609
24		<b>Total Plant in Service</b>	<b>\$ 27,718</b>	<b>\$ 3,061</b>	<b>\$ -</b>	<b>\$ 502,241</b>

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No.	Title of Plant Function	AmerenCIPS			Plant Balances as of December 31, 2016
			Calendar Year 2016			
	(A)	(B)	Gross Additions During the Year (T)	Retirements During the Year (U)	Transfers During the Year (V)	(W)
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 820	\$ -	\$ -	\$ 8,533
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	3,291	117	-	65,260
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	3,291	117	-	65,260

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	AmerenCIPS Calendar Year 2016			Plant Balances as of December 31, 2016 (W)
			Gross Additions During the Year (T)	Retirements During the Year (U)	Transfers During the Year (V)	
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	6,332	70	-	65,597
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	19,763	2,033	-	366,159
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	6,327	2,130	-	28,806
24		<b>Total Plant in Service</b>	<b>\$ 36,534</b>	<b>\$ 4,351</b>	<b>\$ -</b>	<b>\$ 534,424</b>

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No.	Title of Plant Function	AmerenCILCO				Plant Balances as of December 31, 2013 (G)
			Plant Balances as of December 31, 2012 (C)	Calendar Year 2013			
	(A)	(B)		Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)	
1		<b>Gas Intangible Plant</b>					
2	301-303	Subtotal - Gas Intangible Plant	\$ 1,460	\$ 2,353	\$ 724	\$ -	\$ 3,089
3		<b>Gas Production Plant</b>					
4		<b>Natural Gas Production and Gathering Plant</b>					
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-	-
6		Production Extraction Plant					
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-	-
9		Sub Total Production Plant	-	-	-	-	-
10		<b>Natural Gas Storage and Processing Plant</b>					
11		<b>Underground Storage Plant</b>					
12	117,350-358	Subtotal - Underground Storage Plant	79,088	3,361	635	0	81,814
13		<b>Other Storage Plant</b>					
14	360-363	Subtotal - Other Storage Plant	-	-	-	-	-
15		<b>Base Load Liquefied Natural Gas</b>					
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-
17		Sub Total Storage and Processing Plant	79,088	3,361	635	0	81,814

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
 As Of December 31,  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	AmerenCILCO				Plant Balances as of December 31, 2013 (G)
			Plant Balances as of December 31, 2012 (C)	Calendar Year 2013			
			Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)		
18		<b>Transmission Plant</b>					
19	365-372	Subtotal - Transmission Plant	70,547	2,509	131	-	72,925
20		<b>Distribution Plant</b>					
21	374-388	Subtotal - Distribution Plant	430,162	19,864	(1,026)	(2)	451,050
22		<b>Gas General Plant</b>					
23	389-399	Subtotal - Gas General Plant	18,208	1,754	733	26	19,254
24		<b>Total Plant in Service</b>	<u>\$ 599,464</u>	<u>\$ 29,841</u>	<u>\$ 1,197</u>	<u>\$ 24</u>	<u>\$ 628,132</u>

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	9 Months Ended September 2014			Plant Balances as of August 31, 2014 (K)
			Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)	
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 1,658	\$ -	\$ -	\$ 4,746
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-
9		Sub Total Production Plant	-	-	-	-
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	2,106	2,519	-	81,400
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	2,106	2,519	-	81,400

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	9 Months Ended September 2014			Plant Balances as of August 31, 2014 (K)
			Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)	
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	2,938	71	-	75,791
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	14,574	2,013	(0)	463,611
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	1,807	516	(1)	20,544
24		<b>Total Plant in Service</b>	<u>\$ 23,083</u>	<u>\$ 5,119</u>	<u>\$ (1)</u>	<u>\$ 646,093</u>

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No.	Title of Plant Function	3 Months Ended December 2014			Plant Balances as of December 31, 2014
			Gross Additions During the Year	Retirements During the Year	Transfers During the Year	
	(A)	(B)	(L)	(M)	(N)	(O)
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 4,267	\$ -	\$ -	\$ 9,014
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-
9		Sub Total Production Plant	-	-	-	-
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	2,687	285	-	83,803
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	2,687	285	-	83,803

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	3 Months Ended December 2014			Plant Balances as of December 31, 2014 (O)
			Gross Additions During the Year (L)	Retirements During the Year (M)	Transfers During the Year (N)	
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	3,424	36	-	79,179
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	7,098	959	-	469,751
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	1,069	-	-	21,614
24		<b>Total Plant in Service</b>	<u>\$ 18,547</u>	<u>\$ 1,280</u>	<u>\$ -</u>	<u>\$ 663,361</u>

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	AmerenCILCO Calendar Year 2015			Plant Balances as of December 31, 2015 (S)
			Gross Additions During the Year (P)	Retirements During the Year (Q)	Transfers During the Year (R)	
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 32	\$ -	\$ -	\$ 9,046
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-
9		Sub Total Production Plant	-	-	-	-
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	3,706	133	-	87,376
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	3,706	133	-	87,376

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	AmerenCILCO			
			Calendar Year 2015			Plant Balances as of December 31, 2015
			Gross Additions During the Year (P)	Retirements During the Year (Q)	Transfers During the Year (R)	(S)
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	5,782	58	-	84,903
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	23,826	2,294	-	491,283
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	3,948	1,210	-	24,351
24		<b>Total Plant in Service</b>	<b>\$ 37,293</b>	<b>\$ 3,695</b>	<b>\$ -</b>	<b>\$ 696,958</b>

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No.	Title of Plant Function	AmerenCILCO			Plant Balances as of December 31, 2016
			Calendar Year 2016			
	(A)	(B)	Gross Additions During the Year (T)	Retirements During the Year (U)	Transfers During the Year (V)	(W)
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 962	\$ -	\$ -	\$ 10,007
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-
9		Sub Total Production Plant	-	-	-	-
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	4,632	165	-	91,843
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	4,632	165	-	91,843

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	AmerenCILCO Calendar Year 2016			Plant Balances as of December 31, 2016 (W)
			Gross Additions During the Year (T)	Retirements During the Year (U)	Transfers During the Year (V)	
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	11,079	123	-	95,859
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	26,508	2,727	-	515,063
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	6,261	2,108	-	28,504
24		<b>Total Plant in Service</b>	<b>\$ 49,442</b>	<b>\$ 5,123</b>	<b>\$ -</b>	<b>\$ 741,276</b>

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No.	Title of Plant Function	AmerenIP				Plant Balances as of December 31, 2013 (G)
			Plant Balances as of December 31, 2012 (C)	Calendar Year 2013			
	(A)	(B)		Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)	
1		<b>Gas Intangible Plant</b>					
2	301-303	Subtotal - Gas Intangible Plant	\$ 2,855	\$ 4,602	\$ 1,416	\$ -	\$ 6,042
3		<b>Gas Production Plant</b>					
4		<b>Natural Gas Production and Gathering Plant</b>					
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-	-
6		Production Extraction Plant					
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-	-
9		Sub Total Production Plant	-	-	-	-	-
10		<b>Natural Gas Storage and Processing Plant</b>					
11		<b>Underground Storage Plant</b>					
12	117,350-358	Subtotal - Underground Storage Plant	140,744	5,982	1,131	0	145,596
13		<b>Other Storage Plant</b>					
14	360-363	Subtotal - Other Storage Plant	-	-	-	-	-
15		<b>Base Load Liquefied Natural Gas</b>					
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-
17		Sub Total Storage and Processing Plant	140,744	5,982	1,131	0	145,596

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	AmerenIP				Plant Balances as of December 31, 2013 (G)
			Plant Balances as of December 31, 2012 (C)	Calendar Year 2013			
			Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)		
18		<b>Transmission Plant</b>					
19	365-372	Subtotal - Transmission Plant	161,691	4,046	211	-	165,525
20		<b>Distribution Plant</b>					
21	374-388	Subtotal - Distribution Plant	726,276	35,177	(1,817)	(4)	763,267
22		<b>Gas General Plant</b>					
23	389-399	Subtotal - Gas General Plant	26,967	2,597	1,085	38	28,517
24		<b>Total Plant in Service</b>	<u>\$ 1,058,533</u>	<u>\$ 52,404</u>	<u>\$ 2,026</u>	<u>\$ 35</u>	<u>\$ 1,108,946</u>

**NOTES**

[1] Adjusted for Purchase Accounting  
Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	9 Months Ended September 2014			Plant Balances as of August 31, 2014 (K)
			Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)	
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 3,243	\$ -	\$ -	\$ 9,285
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-
9		Sub Total Production Plant	-	-	-	-
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	3,747	4,483	-	144,860
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	3,747	4,483	-	144,860

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	9 Months Ended September 2014			Plant Balances as of August 31, 2014 (K)
			Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)	
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	4,737	115	-	170,147
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	25,810	3,564	(1)	785,512
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	2,677	765	(1)	30,427
24		<b>Total Plant in Service</b>	<u>\$ 40,213</u>	<u>\$ 8,927</u>	<u>\$ (2)</u>	<u>\$ 1,140,231</u>

**NOTES**

[1] Adjusted for Purchase Accounting  
Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No.	Title of Plant Function	3 Months Ended December 2014			Plant Balances as of December 31, 2014
			Gross Additions During the Year	Retirements During the Year	Transfers During the Year	
	(A)	(B)	(L)	(M)	(N)	(O)
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 8,347	\$ -	\$ -	\$ 17,632
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-
9		Sub Total Production Plant	-	-	-	-
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	4,783	507	-	149,135
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	4,783	507	-	149,135

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	3 Months Ended December 2014			Plant Balances as of December 31, 2014 (O)
			Gross Additions During the Year (L)	Retirements During the Year (M)	Transfers During the Year (N)	
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	5,522	58	-	175,611
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	12,571	1,698	-	796,385
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	1,584	-	-	32,011
24		<b>Total Plant in Service</b>	<b>\$ 32,807</b>	<b>\$ 2,263</b>	<b>\$ -</b>	<b>\$ 1,170,774</b>

**NOTES**

[1] Adjusted for Purchase Accounting  
Rate zone values are derived from the corresponding rate zone  
percentage workpaper.

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	AmerenIP Calendar Year 2015			Plant Balances as of December 31, 2015 (S)
			Gross Additions During the Year (P)	Retirements During the Year (Q)	Transfers During the Year (R)	
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 62	\$ -	\$ -	\$ 17,694
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-
9		Sub Total Production Plant	-	-	-	-
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	6,595	237	-	155,494
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	6,595	237	-	155,494

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
 As Of December 31,  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	AmerenIP Calendar Year 2015			Plant Balances as of December 31, 2015 (S)
			Gross Additions During the Year (P)	Retirements During the Year (Q)	Transfers During the Year (R)	
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	9,323	94	-	184,839
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	42,193	4,062	-	834,516
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	5,847	1,793	-	36,066
24		<b>Total Plant in Service</b>	<b>\$ 64,020</b>	<b>\$ 6,185</b>	<b>\$ -</b>	<b>\$ 1,228,609</b>

**NOTES**

[1] Adjusted for Purchase Accounting  
 Rate zone values are derived from the corresponding rate zone  
 percentage workpaper.

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	AmerenIP Calendar Year 2016			Plant Balances as of December 31, 2016 (W)
			Gross Additions During the Year (T)	Retirements During the Year (U)	Transfers During the Year (V)	
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 1,881	\$ -	\$ -	\$ 19,575
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	-
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	-
9		Sub Total Production Plant	-	-	-	-
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	8,243	294	-	163,444
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	8,243	294	-	163,444

Ameren Illinois Gas  
**Gross Additions, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	AmerenIP Calendar Year 2016			Plant Balances as of December 31, 2016 (W)
			Gross Additions During the Year (T)	Retirements During the Year (U)	Transfers During the Year (V)	
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	17,866	199	-	202,506
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	46,943	4,829	-	876,629
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	9,273	3,122	-	42,216
24		<b>Total Plant in Service</b>	<b>\$ 84,206</b>	<b>\$ 8,444</b>	<b>\$ -</b>	<b>\$ 1,304,371</b>

**NOTES**

[1] Adjusted for Purchase Accounting  
Rate zone values are derived from the corresponding rate zone  
percentage workpaper.

Ameren Illinois Gas  
**Workpaper Supporting Gross Additions, Retirements, and Transfers**  
 As Of September 30, 2010  
 (\$000s)

Line No.	Account No.	Title of Plant Function	Allocator	Allocation			
				AmerenCILCO	AmerenCIPS	AmerenIP	Total
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1		<b>Gas Intangible Plant</b>					
2	301-303	Subtotal - Gas Intangible Plant	Customers	213,342	181,916	417,316	812,574
3		<b>Gas Production Plant</b>					
4		<b>Natural Gas Production and Gathering Plant</b>					
5	321-339	Subtotal - Production and Gathering Plant		-	11	-	11
6		Production Extraction Plant					
7	340-348	Subtotal - Products Extraction Plant		-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)		-	873	-	873
9		Sub Total Production Plant		-	885	-	885
10		<b>Natural Gas Storage and Processing Plant</b>					
11		<b>Underground Storage Plant</b>					
12	117,350-358	Subtotal - Underground Storage Plant	Demand	53,988	38,361	96,077	188,426
13		<b>Other Storage Plant</b>					
14	360-363	Subtotal - Other Storage Plant		-	-	-	-
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>					
16	364	Subtotal - Base Load Liquefied Natural Gas		-	-	-	-
17		Sub Total Storage and Processing Plant		54,267	42,493	135,767	232,527
18		<b>Transmission Plant</b>					
19	365-372	Subtotal - Transmission Plant	Transmission A&P	3,472,740	1,984,793	5,599,861	11,057,393
20		<b>Distribution Plant - Plant Allocator</b>					
21	374-388	Subtotal - Distribution Plant	A&P and Customers	-	-	-	-
22		<b>Gas General Plant</b>					
23	389-399	Subtotal - Gas General Plant		16,748	16,925	24,805	58,478

Ameren Illinois Gas  
**Workpaper Supporting Gross Additions, Retirements, and Transfers**  
 As Of September 30, 2010  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (H)	AmerenCIPS (I)	AmerenIP (J)	Total (K)
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	26.26%	22.39%	51.36%	100.00%
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	0.00%	100.00%	0.00%	100.00%
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	0.00%	0.00%	0.00%	0.00%
8		Mfd gas Production Plant (Submit Supplement Statement)	0.00%	100.00%	0.00%	100.00%
9		Sub Total Production Plant	0.00%	100.00%	0.00%	100.00%
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	28.65%	20.36%	50.99%	100.00%
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	0.00%	0.00%	0.00%	0.00%
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	0.00%	0.00%	0.00%	0.00%
17		Sub Total Storage and Processing Plant	23.34%	18.27%	58.39%	100.00%
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	31.41%	17.95%	50.64%	100.00%
20		<b>Distribution Plant - Plant Allocator</b>				
21	374-388	Subtotal - Distribution Plant	28.44%	21.20%	50.36%	100.00%
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	28.64%	28.94%	42.42%	100.00%

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Plant Balances as of September 30, 2010 (C)	Net Plant Additions Since Sept 2010 (D)	Plant Balances as of December 31, 2012 (E)	RZ-I Plant Balances as of December 31, 2012 (F)	RZ-II Plant Balances as of December 31, 2012 (G)	RZ-III Plant Balances as of December 31, 2012 (H)
1		<b>Gas Intangible Plant</b>						
2	301-303	Subtotal - Gas Intangible Plant	\$ 1,344	\$ 4,216	\$ 5,560	\$ 1,245	\$ 1,460	\$ 2,855
3		<b>Gas Production Plant</b>						
4		<b>Natural Gas Production and Gathering Plant</b>						
5	321-339	Subtotal - Production and Gathering Plant	827	(816)	11	11	-	-
6		Production Extraction Plant						
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	58	-	58	58	-	-
9		Sub Total Production Plant	885	(816)	69	69	-	-
10		<b>Natural Gas Storage and Processing Plant</b>						
11		<b>Underground Storage Plant</b>						
12	117,350-358	Subtotal - Underground Storage Plant	232,513	43,515	276,028	56,196	79,088	140,744
13		<b>Other Storage Plant</b>						
14	360-363	Subtotal - Other Storage Plant	-	-	-	-	-	-
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>						
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-	-
17		Sub Total Storage and Processing Plant	232,513	43,515	276,028	56,197	79,087	140,745
18		<b>Transmission Plant</b>						
19	365-372	Subtotal - Transmission Plant	246,266	37,103	283,368	51,131	70,547	161,691
20		<b>Distribution Plant</b>						
21	374-388	Subtotal - Distribution Plant	1,351,987	107,310	1,459,297	302,859	430,162	726,276
22		<b>Gas General Plant</b>						
23	389-399	Subtotal - Gas General Plant	58,478	5,098	63,576	18,401	18,208	26,967
24		<b>Total Plant in Service</b>	<u>\$ 1,891,472</u>	<u>\$ 196,426</u>	<u>\$ 2,087,898</u>	<u>\$ 430,070</u>	<u>\$ 599,163</u>	<u>\$ 1,058,666</u>

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
 As Of December 31,  
 (\$000s)

Line No.	Account No.	Title of Plant Function	Ameren Illinois Gas				Plant Balances as of December 31, 2013 (G)
			Plant Balances as of December 31, 2012 (C)	Calendar Year 2013			
	(A)	(B)		Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)	
1		<b>Gas Intangible Plant</b>					
2	301-303	Subtotal - Gas Intangible Plant	\$ 5,560	\$ 8,961	\$ 2,757	\$ -	\$ 11,764
3		<b>Gas Production Plant</b>					
4		<b>Natural Gas Production and Gathering Plant</b>					
5	321-339	Subtotal - Production and Gathering Plant	11	-	-	-	11
6		Production Extraction Plant					
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	58	-	-	-	58
9		Sub Total Production Plant	69	-	-	-	69
10		<b>Natural Gas Storage and Processing Plant</b>					
11		<b>Underground Storage Plant</b>					
12	117,350-358	Subtotal - Underground Storage Plant	276,028	11,732	2,217	1	285,543
13		<b>Other Storage Plant</b>					
14	360-363	Subtotal - Other Storage Plant	-	-	-	-	-
15		<b>Base Load Liquefied Natural Gas</b>					
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-	-
17		Sub Total Storage and Processing Plant	276,028	11,732	2,217	1	285,543
18		<b>Transmission Plant</b>					
19	365-372	Subtotal - Transmission Plant	283,368	7,989	417	-	290,940
20		<b>Distribution Plant</b>					
21	374-388	Subtotal - Distribution Plant	1,459,297	69,851	(3,608)	(7)	1,532,748

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
 As Of December 31,  
 (\$000s)

Line No.	Account No.	Title of Plant Function	Ameren Illinois Gas				Plant Balances as of December 31, 2013 (G)
			Plant Balances as of December 31, 2012 (C)	Calendar Year 2013			
				Gross Additions During the Year (D)	Retirements During the Year (E)	Transfers During the Year (F)	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
22		<b>Gas General Plant</b>					
23	389-399	Subtotal - Gas General Plant	63,576	6,123	2,559	90	67,230
24		<b>Total Plant in Service</b>	<u>\$ 2,087,898</u>	<u>\$ 104,656</u>	<u>\$ 4,343</u>	<u>\$ 84</u>	<u>\$ 2,188,294</u>

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
 As Of December 31,  
 (\$000s)

Line No.	Account No.	Title of Plant Function	Ameren Illinois Gas			
			9 Months Ended September 2014			Plant Balances as of September 30, 2014
	(A)	(B)	Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)	(K)
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 6,314	\$ -	\$ -	\$ 18,078
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	7,349	8,792	-	284,100
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	7,349	8,792	-	284,100
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	9,353	228	-	300,066
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	51,250	7,077	(2)	1,576,920

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
 As Of December 31,  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Gas			
			9 Months Ended September 2014			Plant Balances as of September 30, 2014
			Gross Additions During the Year (H)	Retirements During the Year (I)	Transfers During the Year (J)	(K)
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	6,310	1,803	(3)	71,734
24		<b>Total Plant in Service</b>	<u>\$ 80,577</u>	<u>\$ 17,900</u>	<u>\$ (5)</u>	<u>\$ 2,250,967</u>

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
As Of December 31,  
(\$000s)

Line No.	Account No.	Title of Plant Function	Ameren Illinois Gas			Plant Balances as of December 31, 2014
			3 Months Ended December 2014			
	(A)	(B)	Gross Additions During the Year (L)	Retirements During the Year (M)	Transfers During the Year (N)	(O)
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 16,254	\$ -	\$ -	\$ 34,332
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	9,380	995	-	292,485
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	9,380	995	-	292,485
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	10,903	115	-	310,854
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	24,962	3,371	-	1,598,511

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
 As Of December 31,  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Gas 3 Months Ended December 2014			Plant Balances as of December 31, 2014 (O)
			Gross Additions During the Year (L)	Retirements During the Year (M)	Transfers During the Year (N)	
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	3,734	-	-	75,468
24		<b>Total Plant in Service</b>	<u>\$ 65,232</u>	<u>\$ 4,481</u>	<u>\$ -</u>	<u>\$ 2,311,719</u>

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
 As Of December 31,  
 (\$000s)

Line No.	Account No.	Title of Plant Function	Ameren Illinois Gas			
			Calendar Year 2015			
	(A)	(B)	Gross Additions During the Year (P)	Retirements During the Year (Q)	Transfers During the Year (R)	Plant Balances as of December 31, 2015 (S)
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 121	\$ -	\$ -	\$ 34,453
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	12,935	464	-	304,956
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas</b>				
16	364	<b>Terminaling and Processing Plant</b> Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	12,935	464	-	304,956
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	18,409	186	-	329,077
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	83,782	8,065	-	1,674,228

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
 As Of December 31,  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Gas Calendar Year 2015			
			Gross Additions During the Year (P)	Retirements During the Year (Q)	Transfers During the Year (R)	Plant Balances as of December 31, 2015 (S)
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	13,784	4,226 [1]	-	85,026
24		<b>Total Plant in Service</b>	<u>\$ 129,031</u>	<u>\$ 12,942</u>	<u>\$ -</u>	<u>\$ 2,427,808</u>

**NOTES**

[1] Reclassification of retirements from Electric to Gas

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
 As Of December 31,  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Gas Calendar Year 2016			Plant Balances as of December 31, 2016 (W)
			Gross Additions During the Year (T)	Retirements During the Year (U)	Transfers During the Year (V)	
1		<b>Gas Intangible Plant</b>				
2	301-303	Subtotal - Gas Intangible Plant	\$ 3,663 [2]	\$ -	\$ -	\$ 38,116
3		<b>Gas Production Plant</b>				
4		<b>Natural Gas Production and Gathering Plant</b>				
5	321-339	Subtotal - Production and Gathering Plant	-	-	-	11
6		Production Extraction Plant				
7	340-348	Subtotal - Products Extraction Plant	-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)	-	-	-	58
9		Sub Total Production Plant	-	-	-	69
10		<b>Natural Gas Storage and Processing Plant</b>				
11		<b>Underground Storage Plant</b>				
12	117,350-358	Subtotal - Underground Storage Plant	16,167	576	-	320,547
13		<b>Other Storage Plant</b>				
14	360-363	Subtotal - Other Storage Plant	-	-	-	-
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>				
16	364	Subtotal - Base Load Liquefied Natural Gas	-	-	-	-
17		Sub Total Storage and Processing Plant	16,167	576	-	320,547
18		<b>Transmission Plant</b>				
19	365-372	Subtotal - Transmission Plant	35,277	393	-	363,961
20		<b>Distribution Plant</b>				
21	374-388	Subtotal - Distribution Plant	93,213	9,590	-	1,757,851

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
 As Of December 31,  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Gas Calendar Year 2016			Plant Balances as of December 31, 2016 (W)
			Gross Additions During the Year (T)	Retirements During the Year (U)	Transfers During the Year (V)	
22		<b>Gas General Plant</b>				
23	389-399	Subtotal - Gas General Plant	21,861	7,360 [1]	-	99,526
24		<b>Total Plant in Service</b>	<u>\$ 170,181</u>	<u>\$ 17,919</u>	<u>\$ -</u>	<u>\$ 2,580,071</u>

**NOTES**

- [1] Reclassification of retirements from Electric to Gas
- [2] Removal of forecasted additions due to project delays.

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
As Of December 31,

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Total	
			2013 Transfers (C)	Explanation of Transfers (D)
1		<b>Gas Intangible Plant</b>		
2	301-303	Subtotal - Gas Intangible Plant	\$ -	
3		<b>Gas Production Plant</b>		
4		<b>Natural Gas Production and Gathering Plant</b>		
5	321-339	Subtotal - Production and Gathering Plant	-	
6		Production Extraction Plant		
7	340-348	Subtotal - Products Extraction Plant	-	
8		Mfd gas Production Plant (Submit Supplement Statement)	-	
9		Sub Total Production Plant	-	
10		<b>Natural Gas Storage and Processing Plant</b>		
11		<b>Underground Storage Plant</b>		
12	117,350-358	Subtotal - Underground Storage Plant	1	
13		<b>Other Storage Plant</b>		
14	360-363	Subtotal - Other Storage Plant	-	
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>		
16	364	Subtotal - Base Load Liquefied Natural Gas	-	
17		Sub Total Storage and Processing Plant	1	
18		<b>Transmission Plant</b>		
19	365-372	Subtotal - Transmission Plant	-	
20		<b>Distribution Plant</b>		
21	374-388	Subtotal - Distribution Plant	(7)	Transfer to true up gas meters based on physical inventory.
22		<b>Gas General Plant</b>		

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
 As Of December 31,

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Total	
			2013 Transfers (C)	Explanation of Transfers (D)
				Transfer AIC assets to correct locations. Transfer from electric 392 to gas 392 per EMPRV interface.
23	389-399	Subtotal - Gas General Plant	90	
24		<b>Total Plant in Service</b>	<b>\$ 84</b>	

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
As Of December 31,

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Total	
			2014 Transfers (E)	Explanation of Transfers (F)
1		<b>Gas Intangible Plant</b>		
2	301-303	Subtotal - Gas Intangible Plant	\$ -	
3		<b>Gas Production Plant</b>		
4		<b>Natural Gas Production and Gathering Plant</b>		
5	321-339	Subtotal - Production and Gathering Plant	-	
6		Production Extraction Plant		
7	340-348	Subtotal - Products Extraction Plant	-	
8		Mfd gas Production Plant (Submit Supplement Statement)	-	
9		Sub Total Production Plant	-	
10		<b>Natural Gas Storage and Processing Plant</b>		
11		<b>Underground Storage Plant</b>		
12	117,350-358	Subtotal - Underground Storage Plant	-	
13		<b>Other Storage Plant</b>		
14	360-363	Subtotal - Other Storage Plant	-	
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>		
16	364	Subtotal - Base Load Liquefied Natural Gas	-	
17		Sub Total Storage and Processing Plant	-	
18		<b>Transmission Plant</b>		
19	365-372	Subtotal - Transmission Plant	-	
20		<b>Distribution Plant</b>		
21	374-388	Subtotal - Distribution Plant	(2)	Transfer gas meters to UEC.
22		<b>Gas General Plant</b>		

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
 As Of December 31,

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Total	
			2014 Transfers (E)	Explanation of Transfers (F)
23	389-399	Subtotal - Gas General Plant	(3)	Transfer AIC vehicles to correct locations. Transfer from gas 392 to electric 392 per EMPRV interface. Transfer from electric 390 to gas 390.
24		<b>Total Plant in Service</b>	<b>\$ (5)</b>	

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
As Of December 31,

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Total	
			2015 Transfers (E)	Explanation of Transfers (F)
1		<b>Gas Intangible Plant</b>		
2	301-303	Subtotal - Gas Intangible Plant	\$ -	
3		<b>Gas Production Plant</b>		
4		<b>Natural Gas Production and Gathering Plant</b>		
5	321-339	Subtotal - Production and Gathering Plant	-	
6		Production Extraction Plant		
7	340-348	Subtotal - Products Extraction Plant	-	
8		Mfd gas Production Plant (Submit Supplement Statement)	-	
9		Sub Total Production Plant	-	
10		<b>Natural Gas Storage and Processing Plant</b>		
11		<b>Underground Storage Plant</b>		
12	117,350-358	Subtotal - Underground Storage Plant	-	
13		<b>Other Storage Plant</b>		
14	360-363	Subtotal - Other Storage Plant	-	
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>		
16	364	Subtotal - Base Load Liquefied Natural Gas	-	
17		Sub Total Storage and Processing Plant	-	
18		<b>Transmission Plant</b>		
19	365-372	Subtotal - Transmission Plant	-	
20		<b>Distribution Plant</b>		
21	374-388	Subtotal - Distribution Plant	-	
22		<b>Gas General Plant</b>		

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
 As Of December 31,

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Total	
			2015 Transfers (E)	Explanation of Transfers (F)
23	389-399	Subtotal - Gas General Plant	-	
24		<b>Total Plant in Service</b>	<b>\$ -</b>	

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
As Of December 31,

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Total	
			2016 Transfers (E)	Explanation of Transfers (F)
1		<b>Gas Intangible Plant</b>		
2	301-303	Subtotal - Gas Intangible Plant	\$ -	
3		<b>Gas Production Plant</b>		
4		<b>Natural Gas Production and Gathering Plant</b>		
5	321-339	Subtotal - Production and Gathering Plant	-	
6		Production Extraction Plant		
7	340-348	Subtotal - Products Extraction Plant	-	
8		Mfd gas Production Plant (Submit Supplement Statement)	-	
9		Sub Total Production Plant	-	
10		<b>Natural Gas Storage and Processing Plant</b>		
11		<b>Underground Storage Plant</b>		
12	117,350-358	Subtotal - Underground Storage Plant	-	
13		<b>Other Storage Plant</b>		
14	360-363	Subtotal - Other Storage Plant	-	
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>		
16	364	Subtotal - Base Load Liquefied Natural Gas	-	
17		Sub Total Storage and Processing Plant	-	
18		<b>Transmission Plant</b>		
19	365-372	Subtotal - Transmission Plant	-	
20		<b>Distribution Plant</b>		
21	374-388	Subtotal - Distribution Plant	-	
22		<b>Gas General Plant</b>		

Ameren Illinois Gas  
**Workpaper Supporting Electric Plant Balances, Retirements, and Transfers**  
 As Of December 31,

Line No.	Account No. (A)	Title of Plant Function (B)	Ameren Illinois Total	
			2016 Transfers (E)	Explanation of Transfers (F)
23	389-399	Subtotal - Gas General Plant	-	
24		<b>Total Plant in Service</b>	<b>\$ -</b>	

Ameren Illinois Gas  
**Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Balance at December 31, 2012 (B)	Depreciation & Amortization Expense (C)	Transportation Expenses - Clearing (D)	Retirements (E)	Cost of Removal (F)	Salvage (G)	Miscellaneous & Other (H)	Balance at December 31, 2013 (I)
1	Intangible	\$ 4,426	\$ 872	\$ -	\$ 2,757	\$ -	\$ -	\$ -	\$ 2,541
2	Manufactured Gas Prod	-	-	-	-	-	-	-	-
3	Production and Gathering	15	-	-	-	-	-	-	15
4	Products Extraction	-	-	-	-	-	-	-	-
5	Underground Gas Storage	97,818	4,240	-	2,217	387	3	0	99,456
6	Other Storage Plant	-	-	-	-	-	-	-	-
7	Transmission	153,781	2,815	-	417	218	7	-	155,968
8	Distribution	816,465	21,893	-	(3,608)	2,760	184	(1)	839,389
9	General Plant	22,862	3,856	2,563	2,559	6	302	(1,980)	25,040
10	Total	<u>\$ 1,095,367</u>	<u>\$ 33,675</u>	<u>\$ 2,563</u>	<u>\$ 4,343</u>	<u>\$ 3,370</u>	<u>\$ 496</u>	<u>\$ (1,980)</u>	<u>\$ 1,122,409</u>

Ameren Illinois Gas  
**Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Depreciation & Amortization Expense (J)	Transportation Expenses - Clearing (K)	Retirements (L)	Cost of Removal (M)	Salvage (N)	Miscellaneous & Other (O)	Balance at December 31, 2014 [1] (P)
1	Intangible	\$ 1,421	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,961
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	15
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	4,382	-	9,786	227	8	(0)	93,833
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	2,941	-	343	87	(25)	(0)	158,454
8	Distribution	22,544	-	10,448	2,782	122	(0)	848,824
9	General Plant	4,048	2,875	1,803	66	166	(2,146)	28,115
10	Total	\$ 35,336	\$ 2,875	\$ 22,380	\$ 3,162	\$ 271	\$ (2,146)	\$ 1,133,203

**NOTES**

[1] Includes nine months of actual data and three months of forecasted data

[2] Includes twelve months of forecasted data

[3] Reclassification of retirements from Electric to Gas

Ameren Illinois Gas  
**Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Depreciation & Amortization Expense (Q)	Transportation Expenses - Clearing (R)	Retirements (S)	Cost of Removal (T)	Salvage (U)	Miscellaneous & Other (V)	Balance at December 31, 2015 [2] (W)
1	Intangible	\$ 4,195	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,157
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	15
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	4,364	-	464	48	-	-	97,685
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	3,112	-	186	19	-	-	161,362
8	Distribution	23,432	-	8,065	1,609	-	-	862,581
9	General Plant	2,435	3,283	4,226 [3]	-	-	-	29,606
10	Total	\$ 37,539	\$ 3,283	\$ 12,942	\$ 1,677	\$ -	\$ -	\$ 1,159,406

**NOTES**

[1] Includes nine months of actual data and three months of forecasted data

[2] Includes twelve months of forecasted data

[3] Reclassification of retirements from Electric to Gas

Ameren Illinois Gas  
**Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Depreciation & Amortization Expense (X)	Transportation Expenses - Clearing (Y)	Retirements (Z)	Cost of Removal (AA)	Salvage (AB)	Miscellaneous & Other (AC)	Balance at December 31, 2016 [2] (AD)
1	Intangible	\$ 4,342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,499
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	15
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	4,366	-	576	-	-	-	101,475
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	3,310	-	393	2	-	-	164,277
8	Distribution	24,406	-	9,590	1,834	-	-	875,564
9	General Plant	3,021	3,719	7,360 [3]	-	-	-	28,986
10	Total	\$ 39,444	\$ 3,719	\$ 17,919	\$ 1,835	\$ -	\$ -	\$ 1,182,816

**NOTES**

[1] Includes nine months of actual data and three months of forecasted data

[2] Includes twelve months of forecasted data

[3] Reclassification of retirements from Electric to Gas

Ameren Illinois Gas  
**Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Balance at December 31, 2012 (B)	Depreciation & Amortization Expense (C)	Transportation Expenses - Clearing (D)	Retirements (E)	Cost of Removal (F)	Salvage (G)	Miscellaneous & Other (H)
1	Intangible	\$ 991	\$ 195	\$ -	\$ 617	\$ -	\$ -	\$ -
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	15	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	19,915	863	-	451	79	1	0
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	36,849	505	-	75	39	1	-
8	Distribution	137,654	4,603	-	(758)	580	39	(0)
9	General Plant	6,781	1,116	742	741	2	87	(573)
10	Total	<u>\$ 202,204</u>	<u>\$ 7,282</u>	<u>\$ 742</u>	<u>\$ 1,126</u>	<u>\$ 700</u>	<u>\$ 128</u>	<u>\$ (573)</u>

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage worksheet.

Ameren Illinois Gas  
**Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Balance at December 31, 2013 (I)	Depreciation & Amortization Expense (J)	Transportation Expenses - Clearing (K)	Retirements (L)	Cost of Removal (M)	Salvage (N)	Miscellaneous & Other (O)
1	Intangible	\$ 569	\$ 318	\$ -	\$ -	\$ -	\$ -	\$ -
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	15	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	20,248	892	-	1,992	46	2	(0)
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	37,241	528	-	61	16	(4)	(0)
8	Distribution	142,474	4,740	-	2,197	585	26	(0)
9	General Plant	7,411	1,172	832	522	19	48	(621)
10	Total	<u>\$ 207,958</u>	<u>\$ 7,649</u>	<u>\$ 832</u>	<u>\$ 4,772</u>	<u>\$ 666</u>	<u>\$ 71</u>	<u>\$ (621)</u>

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Balance at December 31, 2014 [1] (P)	Depreciation & Amortization Expense (Q)	Transportation Expenses - Clearing (R)	Retirements (S)	Cost of Removal (T)	Salvage (U)	Miscellaneous & Other (V)
1	Intangible	\$ 887	\$ 939	\$ -	\$ -	\$ -	\$ -	\$ -
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	15	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	19,103	888	-	94	10	-	-
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	37,688	559	-	33	3	-	-
8	Distribution	144,457	4,926	-	1,696	338	-	-
9	General Plant	8,301	705	950	1,223	-	-	-
10	Total	<u>\$ 210,451</u>	<u>\$ 8,017</u>	<u>\$ 950</u>	<u>\$ 3,047</u>	<u>\$ 352</u>	<u>\$ -</u>	<u>\$ -</u>

**NOTES**

[1] Includes nine months of actual data and three months of forecasted data  
Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Balance at December 31, 2015 [2] (W)	Depreciation & Amortization Expense (X)	Transportation Expenses - Clearing (Y)	Retirements (Z)	Cost of Removal (AA)	Salvage (AB)	Miscellaneous & Other (AC)	Balance at December 31, 2016 (AD)
1	Intangible	\$ 1,826	\$ 972	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,798
2	Manufactured Gas Prod	-	-	-	-	-	-	-	-
3	Production and Gathering	15	-	-	-	-	-	-	15
4	Products Extraction	-	-	-	-	-	-	-	-
5	Underground Gas Storage	19,888	889	-	117	-	-	-	20,659
6	Other Storage Plant	-	-	-	-	-	-	-	-
7	Transmission	38,209	594	-	70	0	-	-	38,733
8	Distribution	147,350	5,131	-	2,016	385	-	-	150,079
9	General Plant	8,733	874	1,077	2,130	-	-	-	8,553
10	Total	<u>\$ 216,020</u>	<u>\$ 8,460</u>	<u>\$ 1,077</u>	<u>\$ 4,334</u>	<u>\$ 386</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 220,837</u>

**NOTES**

[2] Includes zero months of actual data and twelve months of forecasted data  
Rate zone values are derived from the corresponding rate zone  
percentage workpaper.

Ameren Illinois Gas  
**Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Balance at December 31, 2012 (B)	Depreciation & Amortization Expense (C)	Transportation Expenses - Clearing (D)	Retirements (E)	Cost of Removal (F)	Salvage (G)	Miscellaneous & Other (H)
1	Intangible	\$ 1,162	\$ 229	\$ -	\$ 724	\$ -	\$ -	\$ -
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	28,027	1,215	-	635	111	1	0
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	47,075	884	-	131	68	2	-
8	Distribution	284,501	6,297	-	(1,038)	794	53	(0)
9	General Plant	9,744	1,104	734	733	2	87	(567)
10	Total	<u>\$ 370,510</u>	<u>\$ 9,729</u>	<u>\$ 734</u>	<u>\$ 1,185</u>	<u>\$ 975</u>	<u>\$ 143</u>	<u>\$ (567)</u>

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage worksheet.

Ameren Illinois Gas  
**Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Balance at December 31, 2013 (I)	Depreciation & Amortization Expense (J)	Transportation Expenses - Clearing (K)	Retirements (L)	Cost of Removal (M)	Salvage (N)	Miscellaneous & Other (O)
1	Intangible	\$ 667	\$ 373	\$ -	\$ -	\$ -	\$ -	\$ -
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	28,496	1,255	-	2,804	65	2	(0)
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	47,762	924	-	108	27	(8)	(0)
8	Distribution	291,095	6,484	-	3,005	800	35	(0)
9	General Plant	10,368	1,159	823	516	19	48	(615)
10	Total	<u>\$ 378,388</u>	<u>\$ 10,196</u>	<u>\$ 823</u>	<u>\$ 6,433</u>	<u>\$ 911</u>	<u>\$ 77</u>	<u>\$ (615)</u>

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Balance at December 31, 2014 [1] (P)	Depreciation & Amortization Expense (Q)	Transportation Expenses - Clearing (R)	Retirements (S)	Cost of Removal (T)	Salvage (U)	Miscellaneous & Other (V)
1	Intangible	\$ 1,040	\$ 1,101	\$ -	\$ -	\$ -	\$ -	\$ -
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	26,885	1,250	-	133	14	-	-
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	48,543	977	-	58	6	-	-
8	Distribution	293,808	6,740	-	2,320	463	-	-
9	General Plant	11,249	697	940	1,210	-	-	-
10	Total	<u>\$ 381,525</u>	<u>\$ 10,766</u>	<u>\$ 940</u>	<u>\$ 3,722</u>	<u>\$ 483</u>	<u>\$ -</u>	<u>\$ -</u>

**NOTES**

[1] Includes nine months of actual data and three months of forecasted data  
Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Balance at December 31, 2015 [2] (W)	Depreciation & Amortization Expense (X)	Transportation Expenses - Clearing (Y)	Retirements (Z)	Cost of Removal (AA)	Salvage (AB)	Miscellaneous & Other (AC)	Balance at December 31, 2016 (AD)
1	Intangible	\$ 2,142	\$ 1,140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,282
2	Manufactured Gas Prod	-	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-	-
5	Underground Gas Storage	27,989	1,251	-	165	-	-	-	29,075
6	Other Storage Plant	-	-	-	-	-	-	-	-
7	Transmission	49,456	1,039	-	123	0	-	-	50,372
8	Distribution	297,765	7,020	-	2,758	527	-	-	301,500
9	General Plant	11,676	865	1,065	2,108	-	-	-	11,498
10	Total	<u>\$ 389,027</u>	<u>\$ 11,315</u>	<u>\$ 1,065</u>	<u>\$ 5,155</u>	<u>\$ 528</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 395,725</u>

**NOTES**

[2] Includes zero months of actual data and twelve months of forecasted data  
Rate zone values are derived from the corresponding rate zone  
percentage workpaper.

Ameren Illinois Gas  
**Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Balance at December 31, 2012 (B)	Depreciation & Amortization Expense (C)	Transportation Expenses - Clearing (D)	Retirements (E)	Cost of Removal (F)	Salvage (G)	Miscellaneous & Other (H)
1	Intangible	\$ 2,273	\$ 448	\$ -	\$ 1,416	\$ -	\$ -	\$ -
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	49,876	2,162	-	1,131	197	1	0
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	69,857	1,426	-	211	110	4	-
8	Distribution	394,309	10,993	-	(1,812)	1,386	92	(0)
9	General Plant	6,337	1,636	1,087	1,085	2	128	(840)
10	Total	<u>\$ 522,653</u>	<u>\$ 16,664</u>	<u>\$ 1,087</u>	<u>\$ 2,032</u>	<u>\$ 1,696</u>	<u>\$ 226</u>	<u>\$ (840)</u>

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage worksheet.

Ameren Illinois Gas  
**Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Balance at December 31, 2013 (I)	Depreciation & Amortization Expense (J)	Transportation Expenses - Clearing (K)	Retirements (L)	Cost of Removal (M)	Salvage (N)	Miscellaneous & Other (O)
1	Intangible	\$ 1,305	\$ 730	\$ -	\$ -	\$ -	\$ -	\$ -
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	50,712	2,234	-	4,990	116	4	(0)
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	70,965	1,490	-	173	44	(13)	(0)
8	Distribution	405,820	11,321	-	5,247	1,397	61	(0)
9	General Plant	7,261	1,717	1,219	765	28	71	(910)
10	Total	<u>\$ 536,063</u>	<u>\$ 17,491</u>	<u>\$ 1,219</u>	<u>\$ 11,175</u>	<u>\$ 1,585</u>	<u>\$ 123</u>	<u>\$ (910)</u>

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Balance at December 31, 2014 [1] (P)	Depreciation & Amortization Expense (Q)	Transportation Expenses - Clearing (R)	Retirements (S)	Cost of Removal (T)	Salvage (U)	Miscellaneous & Other (V)
1	Intangible	\$ 2,034	\$ 2,155	\$ -	\$ -	\$ -	\$ -	\$ -
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	47,845	2,225	-	237	24	-	-
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	72,224	1,576	-	94	10	-	-
8	Distribution	410,558	11,766	-	4,050	808	-	-
9	General Plant	8,565	1,033	1,392	1,793	-	-	-
10	Total	<u>\$ 541,226</u>	<u>\$ 18,755</u>	<u>\$ 1,392</u>	<u>\$ 6,173</u>	<u>\$ 842</u>	<u>\$ -</u>	<u>\$ -</u>

**NOTES**

[1] Includes nine months of actual data and three months of forecasted data  
Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Balance at December 31, 2015 [2] (W)	Depreciation & Amortization Expense (X)	Transportation Expenses - Clearing (Y)	Retirements (Z)	Cost of Removal (AA)	Salvage (AB)	Miscellaneous & Other (AC)	Balance at December 31, 2016 (AD)
1	Intangible	\$ 4,189	\$ 2,230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,419
2	Manufactured Gas Prod	-	-	-	-	-	-	-	-
3	Production and Gathering	-	-	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-	-
5	Underground Gas Storage	49,809	2,226	-	294	-	-	-	51,741
6	Other Storage Plant	-	-	-	-	-	-	-	-
7	Transmission	73,696	1,676	-	199	1	-	-	75,173
8	Distribution	417,466	12,255	-	4,815	921	-	-	423,986
9	General Plant	9,198	1,281	1,578	3,122	-	-	-	8,935
10	Total	<u>\$ 554,358</u>	<u>\$ 19,669</u>	<u>\$ 1,578</u>	<u>\$ 8,430</u>	<u>\$ 921</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 566,253</u>

**NOTES**

[2] Includes zero months of actual data and twelve months of forecasted data  
Rate zone values are derived from the corresponding rate zone  
percentage workpaper.

Ameren Illinois Gas  
**Workpaper Supporting Depreciation Reserve**  
As of September 30, 2010

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Line No.	Account No. (A)	Title of Plant Function (B)	Allocator (C)	Allocation			
				AmerenCILCO (D)	AmerenCIPS (E)	AmerenIP (F)	Total (G)
1		<b>Gas Intangible Plant</b>					
2	301-303	Subtotal - Gas Intangible Plant	Customers	213,342	181,916	417,316	812,574
3		<b>Gas Production Plant</b>					
4		<b>Natural Gas Production and Gathering Plant</b>					
5	321-339	Subtotal - Production and Gathering Plant		-	11	-	11
6		Production Extraction Plant					
7	340-348	Subtotal - Products Extraction Plant		-	-	-	-
8		Mfd gas Production Plant (Submit Supplement Statement)		-	873	-	873
9		Sub Total Production Plant		-	885	-	885
10		<b>Natural Gas Storage and Processing Plant</b>					
11		<b>Underground Storage Plant</b>					
12	117,350-358	Subtotal - Underground Storage Plant	Demand	53,988	38,361	96,077	188,426
13		<b>Other Storage Plant</b>					
14	360-363	Subtotal - Other Storage Plant		-	-	-	-
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>					
16	364	Subtotal - Base Load Liquefied Natural Gas		-	-	-	-
17		Sub Total Storage and Processing Plant		54,267	42,493	135,767	232,527
18		<b>Transmission Plant</b>					
19	365-372	Subtotal - Transmission Plant	Transmission A&P	3,472,740	1,984,793	5,599,861	11,057,393
20		<b>Distribution Plant</b>					
21	374-388	Subtotal - Distribution Plant	A&P and Customers	-	-	-	-
22		<b>Gas General Plant</b>					
23	389-399	Subtotal - Gas General Plant		16,748	16,925	24,805	58,478
24		<b>Total Plant in Service</b>		<u>\$ 3,757,096</u>	<u>\$ 2,227,012</u>	<u>\$ 6,177,749</u>	<u>\$ 12,161,857</u>

Ameren Illinois Gas  
**Workpaper Supporting Depreciation Reserve**  
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Line No.	Account No. (A)	Title of Plant Function (B)	Allocator (C)	Allocation Percentages			
				AmerenCILCO (H)	AmerenCIPS (I)	AmerenIP (J)	Total (K)
1		<b>Gas Intangible Plant</b>					
2	301-303	Subtotal - Gas Intangible Plant	Customers	26.26%	22.39%	51.36%	100.00%
3		<b>Gas Production Plant</b>					
4		<b>Natural Gas Production and Gathering Plant</b>					
5	321-339	Subtotal - Production and Gathering Plant		0.00%	100.00%	0.00%	100.00%
6		Production Extraction Plant					
7	340-348	Subtotal - Products Extraction Plant		0.00%	0.00%	0.00%	0.00%
8		Mfd gas Production Plant (Submit Supplement Statement)		0.00%	100.00%	0.00%	100.00%
9		Sub Total Production Plant		0.00%	100.00%	0.00%	100.00%
10		<b>Natural Gas Storage and Processing Plant</b>					
11		<b>Underground Storage Plant</b>					
12	117,350-358	Subtotal - Underground Storage Plant	Demand	28.65%	20.36%	50.99%	100.00%
13		<b>Other Storage Plant</b>					
14	360-363	Subtotal - Other Storage Plant		0.00%	0.00%	0.00%	0.00%
15		<b>Base Load Liquefied Natural Gas Terminaling and Processing Plant</b>					
16	364	Subtotal - Base Load Liquefied Natural Gas		0.00%	0.00%	0.00%	0.00%
17		Sub Total Storage and Processing Plant		23.34%	18.27%	58.39%	100.00%
18		<b>Transmission Plant</b>					
19	365-372	Subtotal - Transmission Plant	Transmission A&P	31.41%	17.95%	50.64%	100.00%
20		<b>Distribution Plant</b>					
21	374-388	Subtotal - Distribution Plant	A&P and Customers	28.76%	21.02%	50.21%	100.00%
22		<b>Gas General Plant</b>					
23	389-399	Subtotal - Gas General Plant		28.64%	28.94%	42.42%	100.00%
24		<b>Total Plant in Service</b>		<u>30.89%</u>	<u>18.31%</u>	<u>50.80%</u>	<u>100.00%</u>

Ameren Illinois Gas  
**Workpaper Supporting Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Balance at September 30, 2010 (B)	Net Plant Additions Since Sept 2010 (C)	Balance at December 31, 2012 (D)	RZ-I Balance at December 31, 2012 (E)	RZ-II Balance at December 31, 2012 (F)	RZ-III Balance at December 31, 2012 (G)
<u>Ameren Illinois Gas Total</u>							
1	Intangible	\$ 1,065	\$ 3,361	\$ 4,426	\$ 991	\$ 1,162	\$ 2,273
2	Manufactured Gas Prod	1,174	(1,174)	-	-	-	-
3	Production and Gathering	15	-	15	15	-	-
4	Products Extraction	-	-	-	-	-	-
5	Underground Gas Storage	90,583	7,234	97,818	19,915	28,027	49,876
6	Other Storage Plant	-	-	-	-	-	-
7	Transmission	148,313	5,468	153,781	36,849	47,075	69,857
8	Distribution	788,858	27,607	816,465	137,654	284,501	394,309
9	General Plant	17,696	5,167	22,862	6,781	9,744	6,337
10	Total	<u>\$ 1,047,705</u>	<u>\$ 47,662</u>	<u>\$ 1,095,367</u>	<u>\$ 202,204</u>	<u>\$ 370,510</u>	<u>\$ 522,653</u>

Ameren Illinois Gas  
**Workpaper Supporting Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Balance at December 31, 2012 (B)	Depreciation & Amortization Expense (C)	Transportation Expenses - Clearing (D)	Retirements (E)	Cost of Removal (F)	Salvage (G)	Miscellaneous & Other (H)
<u>Ameren Illinois Gas Total</u>								
1	Intangible	\$ 4,426	\$ 872	\$ -	\$ 2,757	\$ -	\$ -	\$ -
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	15	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	97,818	4,240	-	2,217	387	3	0
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	153,781	2,815	-	417	218	7	-
8	Distribution	816,465	21,893	-	(3,608)	2,760	184	(1)
9	General Plant	<u>22,862</u>	<u>3,856</u>	<u>2,563</u>	<u>2,559</u>	<u>6</u>	<u>302</u>	<u>(1,980)</u>
10	Total	<u>\$ 1,095,367</u>	<u>\$ 33,675</u>	<u>\$ 2,563</u>	<u>\$ 4,343</u>	<u>\$ 3,370</u>	<u>\$ 496</u>	<u>\$ (1,980)</u>

Ameren Illinois Gas  
**Workpaper Supporting Depreciation Reserve**  
As of December 31,  
(\$000s)

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Line No.	Plant Function (A)	Balance at December 31, 2013 (I)	Depreciation & Amortization Expense (J)	Transportation Expenses - Clearing (K)	Retirements (L)	Cost of Removal (M)	Salvage (N)	Miscellaneous & Other (O)
<u>Ameren Illinois Gas Total</u>								
1	Intangible	2,541	\$ 903	\$ -	\$ -	\$ -	\$ -	\$ -
2	Manufactured Gas Prod	-	-	-	-	-	-	-
3	Production and Gathering	15	-	-	-	-	-	-
4	Products Extraction	-	-	-	-	-	-	-
5	Underground Gas Storage	99,456	3,291	-	8,792	227	8	(0)
6	Other Storage Plant	-	-	-	-	-	-	-
7	Transmission	155,968	2,186	-	228	87	(25)	(0)
8	Distribution	839,389	16,823	-	7,077	2,203	122	(0)
9	General Plant	25,040	3,522	2,115	1,803	41	166	(2,146)
10	Total	<u>\$ 1,122,409</u>	<u>\$ 26,725</u>	<u>\$ 2,115</u>	<u>\$ 17,900</u>	<u>\$ 2,558</u>	<u>\$ 271</u>	<u>\$ (2,146)</u>

Ameren Illinois Gas  
**Workpaper Supporting Depreciation Reserve**  
As of December 31,  
(\$000s)

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Line No.	Plant Function (A)	Balance at September 30, 2014 (P)	Depreciation & Amortization Expense (Q)	Transportation Expenses - Clearing (R)	Retirements (S)	Cost of Removal (T)	Salvage (U)	Miscellaneous & Other (V)	Balance at December 31, 2014 (W)
<u>Ameren Illinois Gas Total</u>									
1	Intangible	3,444	518		-	-	-	-	3,961
2	Manufactured Gas Prod	-	-		-	-	-	-	-
3	Production and Gathering	15	-		-	-	-	-	15
4	Products Extraction	-	-		-	-	-	-	-
5	Underground Gas Storage	93,737	1,091		995	-	-	-	93,833
6	Other Storage Plant	-	-		-	-	-	-	-
7	Transmission	157,814	755		115	-	-	-	158,454
8	Distribution	847,053	5,721		3,371	579	-	-	848,824
9	General Plant	26,853	526	760	-	24	-	-	28,115
10	Total	<u>\$ 1,128,916</u>	<u>\$ 8,611</u>	<u>\$ 760</u>	<u>\$ 4,481</u>	<u>\$ 603</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,133,203</u>

Ameren Illinois Gas  
**Workpaper Supporting Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Balance at December 31, 2014 (B)	Depreciation & Amortization Expense (C)	Transportation Expenses - Clearing (D)	Retirements (E)	Cost of Removal (F)	Salvage (G)	Miscellaneous & Other (H)	Balance at December 31, 2015 (I)
<u>Ameren Illinois Gas Total</u>									
1	Intangible	3,961	4,195		-	-	-	-	8,157
2	Manufactured Gas Prod	-	-		-	-	-	-	-
3	Production and Gathering	15	-		-	-	-	-	15
4	Products Extraction	-	-		-	-	-	-	-
5	Underground Gas Storage	93,833	4,364		464	48	-	-	97,685
6	Other Storage Plant	-	-		-	-	-	-	-
7	Transmission	158,454	3,112		186	19	-	-	161,362
8	Distribution	848,824	23,432		8,065	1,609	-	-	862,581
9	General Plant	28,115	2,435	3,283	4,226 [1]	-	-	-	29,606
10	Total	<u>\$ 1,133,203</u>	<u>\$ 37,539</u>	<u>\$ 3,283</u>	<u>\$ 12,942</u>	<u>\$ 1,677</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,159,406</u>

**NOTES**

[1] Reclassification of retirements from Electric to Gas

Ameren Illinois Gas  
**Workpaper Supporting Depreciation Reserve**  
As of December 31,  
(\$000s)

Line No.	Plant Function (A)	Depreciation & Amortization Expense (J)	Transportation Expenses - Clearing (K)	Retirements (L)	Cost of Removal (M)	Salvage (N)	Miscellaneous & Other (O)	Balance at December 31, 2016 (P)
<u>Ameren Illinois Gas Total</u>								
1	Intangible	4,342		-	-	-	-	12,499
2	Manufactured Gas Prod	-		-	-	-	-	-
3	Production and Gathering	-		-	-	-	-	15
4	Products Extraction	-		-	-	-	-	-
5	Underground Gas Storage	4,366		576	-	-	-	101,475
6	Other Storage Plant	-		-	-	-	-	-
7	Transmission	3,310		393	2	-	-	164,277
8	Distribution	24,406		9,590	1,834	-	-	875,564
9	General Plant	3,021	3,719	7,360 [1]	-	-	-	28,986
10	Total	<u>\$ 39,444</u>	<u>\$ 3,719</u>	<u>\$ 17,919</u>	<u>\$ 1,835</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,182,816</u>

**NOTES**

[1] Reclassification of retirements from Electric to Gas

Ameren Illinois Gas  
**Allowance for Funds Used During Construction**  
For the Month Ending

Ameren Illinois Gas								
Line No.	Month/Year (A)	Total CWIP Balance (B)	CWIP Balance Accruing AFUDC (C)	CWIP Balance NOT Accruing AFUDC (D)	AFUDC Debt Accrual Rate (E)	AFUDC Equity Accrual Rate (F)	AFUDC Debt Generated [1] (G)	AFUDC Equity Generated [1] (H)
1	2013	\$ 23,045,032	\$ 19,406,148	\$ 3,638,884 [2]	2.9616%	5.1208%	\$ 376,125	\$ 642,632
2	2014	\$ 19,105,134	\$ 15,358,617	\$ 3,746,517 [2]	1.0608%	1.3414%	\$ 291,357	\$ 348,597
3	2015	\$ 18,838,839	\$ 15,144,543	\$ 3,694,296 [2]	1.5300%	1.7800%	\$ 424,811	\$ 494,225
	2016							
4	January	\$ 22,302,483	\$ 17,928,966	\$ 4,373,517	0.2050%	0.1517%	\$ 36,754	\$ 27,192
5	February	25,119,495	20,193,562	4,925,933	0.2050%	0.1517%	41,397	30,627
6	March	28,860,376	23,200,856	5,659,520	0.2050%	0.1517%	47,562	35,188
7	April	32,397,648	26,044,470	6,353,179	0.2050%	0.1517%	53,391	39,501
8	May	35,796,430	28,776,750	7,019,680	0.2050%	0.1517%	58,992	43,645
9	June	24,660,531	19,824,601	4,835,930	0.2050%	0.1517%	40,640	30,067
10	July	27,234,445	21,893,771	5,340,675	0.2050%	0.1517%	44,882	33,206
11	August	29,752,182	23,917,779	5,834,403	0.2050%	0.1517%	49,031	36,275
12	September	27,434,537	22,054,624	5,379,913	0.2050%	0.1517%	45,212	33,450
13	October	28,814,737	23,164,167	5,650,570	0.2050%	0.1517%	47,487	35,132
14	November	24,252,509	19,496,592	4,755,917	0.2050%	0.1517%	39,968	29,570
15	December	6,745,208	5,422,473	1,322,735	0.2050%	0.1517%	11,116	8,224
16	2016	\$ 6,745,208	\$ 5,422,473	\$ 1,322,735 [2]	2.46%	1.82%	\$ 516,433	\$ 382,077

**NOTES**

[1] Work Orders with In Service dates same month receive half month AFUDC.

[2] The balances are as of December

[3] Includes AFUDC reversal - Prior month In Service date entered will reverse AFUDC calculated after the In Service date.

Ameren Illinois Gas  
**Allowance for Funds Used During Construction**  
For the Month Ending

Ameren Illinois Gas					
Line No.	Month/Year (A)	Total AFUDC Generated (I)	AFUDC Adjustments [3] (J)	Total AFUDC Booked to PF 419102, 419105, & 432002 (K)	AFUDC Transferred to Plant In Service (L)
1	2013	\$ 1,018,757	\$ (2,792)	\$ 1,015,965	\$ (584,340)
2	2014	\$ 639,954	\$ (838)	\$ 639,116	\$ (109,765)
3	2015	\$ 919,036	\$ -	\$ 919,036	\$ 323,250
	<u>2016</u>				
4	January	\$ 63,947	\$ -	\$ 63,947	\$ 14,275
5	February	72,024	-	72,024	-
6	March	82,750	-	82,750	-
7	April	92,892	-	92,892	4,813
8	May	102,637	-	102,637	248
9	June	70,708	-	70,708	29,993
10	July	78,088	-	78,088	13,829
11	August	85,307	-	85,307	36,677
12	September	78,661	-	78,661	421,006
13	October	82,619	-	82,619	109,819
14	November	69,538	-	69,538	22,348
15	December	19,340	-	19,340	372,613
16	2016	\$ 898,510	\$ -	\$ 898,510	\$ 1,025,622

**NOTES**

[1] Work Orders with In Service dates same month receive half month AFUDC.

[2] The balances are as of December

[3] Includes AFUDC reversal - Prior month In Service date entered will reverse AFUDC calculated after the In Service date.

Ameren Illinois Gas  
**Allowance for Funds Used During Construction**  
For the Month Ending

Ameren Illinois Gas Rate Zone I								
Line No.	Month/Year (A)	Total CWIP Balance (B)	CWIP Balance Accruing AFUDC (C)	CWIP Balance NOT Accruing AFUDC (D)	AFUDC Debt Accrual Rate (E)	AFUDC Equity Accrual Rate (F)	AFUDC Debt Generated [1] (G)	AFUDC Equity Generated [1] (H)
1	2013	\$ 4,690,523	\$ 3,949,874	\$ 740,648 [2]	1.9382%	3.3115%	\$ 76,555	\$ 130,800
2	2014	\$ 3,888,607	\$ 3,126,051	\$ 762,556 [2]	1.8970%	2.2697%	\$ 59,302	\$ 70,953
3	2015	\$ 3,834,406	\$ 3,082,479	\$ 751,927 [2]	2.8050%	3.2634%	\$ 86,465	\$ 100,593
	2016							
4	January	\$ 4,539,386	\$ 3,649,213	\$ 890,174	0.2050%	0.1517%	\$ 7,481	\$ 5,535
5	February	5,112,753	4,110,142	1,002,611	0.2050%	0.1517%	8,426	6,234
6	March	5,874,162	4,722,239	1,151,923	0.2050%	0.1517%	9,681	7,162
7	April	6,594,129	5,301,020	1,293,109	0.2050%	0.1517%	10,867	8,040
8	May	7,285,907	5,857,141	1,428,766	0.2050%	0.1517%	12,007	8,883
9	June	5,019,337	4,035,045	984,292	0.2050%	0.1517%	8,272	6,120
10	July	5,543,224	4,456,198	1,087,026	0.2050%	0.1517%	9,135	6,759
11	August	6,055,678	4,868,159	1,187,518	0.2050%	0.1517%	9,980	7,383
12	September	5,583,950	4,488,938	1,095,013	0.2050%	0.1517%	9,202	6,808
13	October	5,864,873	4,714,771	1,150,102	0.2050%	0.1517%	9,665	7,151
14	November	4,936,289	3,968,283	968,006	0.2050%	0.1517%	8,135	6,019
15	December	1,372,901	1,103,675	269,226	0.2050%	0.1517%	2,263	1,674
16	2016	\$ 1,372,901	\$ 1,103,675	\$ 269,226 [2]	2.46%	1.82%	\$ 105,113	\$ 77,767

**NOTES**

[1] Work Orders with In Service dates same month receive half month AFUDC.

[2] The balances are as of December

Rate zone values for 2013 and 2014 are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Allowance for Funds Used During Construction**  
 For the Month Ending

Ameren Illinois Gas Rate Zone I					
Line No.	Month/Year (A)	Total AFUDC Generated (I)	AFUDC Adjustments [3] (J)	Total AFUDC Booked to PF 419102, 419105, & 432002 (K)	AFUDC Transferred to Plant In Service (L)
1	2013	\$ 207,355	\$ (568)	\$ 206,787	\$ (118,935)
2	2014	\$ 130,255	\$ (171)	\$ 130,084	\$ (22,341)
3	2015	\$ 187,058	\$ -	\$ 187,058	\$ 65,793
	2016				
4	January	\$ 13,016	\$ -	\$ 13,016	\$ 2,905
5	February	14,660	-	14,660	-
6	March	16,843	-	16,843	-
7	April	18,907	-	18,907	980
8	May	20,890	-	20,890	50
9	June	14,392	-	14,392	6,105
10	July	15,894	-	15,894	2,815
11	August	17,363	-	17,363	7,465
12	September	16,011	-	16,011	85,690
13	October	16,816	-	16,816	22,352
14	November	14,154	-	14,154	4,549
15	December	3,936	-	3,936	75,841
16	2016	\$ 182,880	\$ -	\$ 182,880	\$ 208,752

Ameren Illinois Gas  
**Allowance for Funds Used During Construction**  
For the Month Ending

Ameren Illinois Gas Rate Zone II								
Line No.	Month/Year (A)	Total CWIP Balance (B)	CWIP Balance Accruing AFUDC (C)	CWIP Balance NOT Accruing AFUDC (D)	AFUDC Debt Accrual Rate (E)	AFUDC Equity Accrual Rate (F)	AFUDC Debt Generated [1] (G)	AFUDC Equity Generated [1] (H)
1	2013	\$ 6,452,842	\$ 5,433,918	\$ 1,018,924 [2]	1.9382%	3.3115%	\$ 105,319	\$ 179,943
2	2014	\$ 5,349,631	\$ 4,300,568	\$ 1,049,063 [2]	1.8970%	2.2697%	\$ 81,583	\$ 97,611
3	2015	\$ 5,275,066	\$ 4,240,625	\$ 1,034,440 [2]	2.8050%	3.2634%	\$ 118,951	\$ 138,388
	2016							
4	January	\$ 6,244,921	\$ 5,020,292	\$ 1,224,629	0.2050%	0.1517%	\$ 10,292	\$ 7,614
5	February	7,033,713	5,654,402	1,379,311	0.2050%	0.1517%	11,592	8,576
6	March	8,081,197	6,496,474	1,584,723	0.2050%	0.1517%	13,318	9,853
7	April	9,071,669	7,292,715	1,778,954	0.2050%	0.1517%	14,950	11,061
8	May	10,023,363	8,057,781	1,965,581	0.2050%	0.1517%	16,518	12,221
9	June	6,905,198	5,551,089	1,354,109	0.2050%	0.1517%	11,380	8,419
10	July	7,625,920	6,130,477	1,495,443	0.2050%	0.1517%	12,567	9,298
11	August	8,330,912	6,697,220	1,633,692	0.2050%	0.1517%	13,729	10,157
12	September	7,681,948	6,175,518	1,506,430	0.2050%	0.1517%	12,660	9,366
13	October	8,068,418	6,486,201	1,582,217	0.2050%	0.1517%	13,297	9,837
14	November	6,790,948	5,459,243	1,331,705	0.2050%	0.1517%	11,191	8,280
15	December	1,888,727	1,518,347	370,379	0.2050%	0.1517%	3,113	2,303
16	2016	\$ 1,888,727	\$ 1,518,347	\$ 370,379 [2]	2.46%	1.82%	\$ 144,607	\$ 106,985

**NOTES**

[1] Work Orders with In Service dates same month receive half month AFUDC.

[2] The balances are as of December

Rate zone values for 2013 and 2014 are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Allowance for Funds Used During Construction**  
For the Month Ending

Ameren Illinois Gas Rate Zone II					
Line No.	Month/Year (A)	Total AFUDC Generated (I)	AFUDC Adjustments [3] (J)	Total AFUDC Booked to PF 419102, 419105, & 432002 (K)	AFUDC Transferred to Plant In Service (L)
1	2013	\$ 285,262	\$ (782)	\$ 284,480	\$ (163,621)
2	2014	\$ 179,194	\$ (235)	\$ 178,959	\$ (30,735)
3	2015	\$ 257,339	\$ -	\$ 257,339	\$ 90,513
	2016				
4	January	\$ 17,906	\$ -	\$ 17,906	\$ 3,997
5	February	20,167	-	20,167	-
6	March	23,171	-	23,171	-
7	April	26,011	-	26,011	1,348
8	May	28,739	-	28,739	69
9	June	19,799	-	19,799	8,398
10	July	21,865	-	21,865	3,872
11	August	23,887	-	23,887	10,270
12	September	22,026	-	22,026	117,886
13	October	23,134	-	23,134	30,750
14	November	19,471	-	19,471	6,258
15	December	5,415	-	5,415	104,335
16	2016	\$ 251,592	\$ -	\$ 251,592	\$ 287,184

Ameren Illinois Gas  
**Allowance for Funds Used During Construction**  
For the Month Ending

Ameren Illinois Gas Rate Zone III

Line No.	Month/Year (A)	Total CWIP Balance (B)	CWIP Balance Accruing AFUDC (C)	CWIP Balance NOT Accruing AFUDC (D)	AFUDC Debt Accrual Rate (E)	AFUDC Equity Accrual Rate (F)	AFUDC Debt Generated [1] (G)	AFUDC Equity Generated [1] (H)
1	2013	\$ 11,901,667	\$ 10,022,356	\$ 1,879,311 [2]	1.9382%	3.3115%	\$ 194,251	\$ 331,889
2	2014	\$ 9,866,897	\$ 7,931,998	\$ 1,934,898 [2]	1.8970%	2.2697%	\$ 150,472	\$ 180,034
3	2015	\$ 9,729,368	\$ 7,821,439	\$ 1,907,929 [2]	2.8050%	3.2634%	\$ 219,395	\$ 255,244
	2016							
4	January	\$ 11,518,176	\$ 9,259,462	\$ 2,258,714	0.2050%	0.1517%	\$ 18,982	\$ 14,044
5	February	12,973,029	10,429,018	2,544,011	0.2050%	0.1517%	21,379	15,817
6	March	14,905,017	11,982,143	2,922,874	0.2050%	0.1517%	24,563	18,173
7	April	16,731,851	13,450,735	3,281,116	0.2050%	0.1517%	27,574	20,400
8	May	18,487,161	14,861,828	3,625,332	0.2050%	0.1517%	30,467	22,540
9	June	12,735,996	10,238,467	2,497,529	0.2050%	0.1517%	20,989	15,528
10	July	14,065,301	11,307,095	2,758,205	0.2050%	0.1517%	23,180	17,149
11	August	15,365,592	12,352,400	3,013,193	0.2050%	0.1517%	25,322	18,734
12	September	14,168,639	11,390,168	2,778,470	0.2050%	0.1517%	23,350	17,275
13	October	14,881,447	11,963,195	2,918,252	0.2050%	0.1517%	24,525	18,144
14	November	12,525,272	10,069,066	2,456,206	0.2050%	0.1517%	20,642	15,271
15	December	3,483,580	2,800,450	683,130	0.2050%	0.1517%	5,741	4,247
16	2016	\$ 3,483,580	\$ 2,800,450	\$ 683,130 [2]	2.46%	1.82%	\$ 266,713	\$ 197,324

**NOTES**

[1] Work Orders with In Service dates same month receive half month AFUDC.

[2] The balances are as of December

Rate zone values for 2013 and 2014 are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Allowance for Funds Used During Construction**  
 For the Month Ending

Ameren Illinois Gas Rate Zone III					
Line No.	Month/Year (A)	Total AFUDC Generated (I)	AFUDC Adjustments [3] (J)	Total AFUDC Booked to PF 419102, 419105, & 432002 (K)	AFUDC Transferred to Plant In Service (L)
1	2013	\$ 526,140	\$ (1,442)	\$ 524,698	\$ (301,784)
2	2014	\$ 330,506	\$ (433)	\$ 330,073	\$ (56,689)
3	2015	\$ 474,639	\$ -	\$ 474,639	\$ 166,944
	2016				
4	January	\$ 33,025	\$ -	\$ 33,025	\$ 7,372
5	February	37,197	-	37,197	-
6	March	42,736	-	42,736	-
7	April	47,974	-	47,974	2,486
8	May	53,007	-	53,007	128
9	June	36,517	-	36,517	15,490
10	July	40,329	-	40,329	7,142
11	August	44,057	-	44,057	18,942
12	September	40,625	-	40,625	217,430
13	October	42,669	-	42,669	56,716
14	November	35,913	-	35,913	11,541
15	December	9,988	-	9,988	192,437
16	2016	\$ 464,038	\$ -	\$ 464,038	\$ 529,685

Ameren Illinois Gas  
**Workpaper Supporting Allowance for Funds Used During Construction**  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation			Total (F)
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	
1		<b>Total Plant in Service</b>	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas  
**Workpaper Supporting Allowance for Funds Used During Construction**  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		<b>Total Plant in Service</b>	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas  
**Workpaper Supporting Allowance for Funds Used During Construction**  
As of December 31,

2013								
Line No.	Month/Year	Total Gas CWIP Balance	Gas CWIP Balance Accruing AFUDC	Gas CWIP Balance NOT Accruing AFUDC	AFUDC Debt Accrual Rate	Gas AFUDC Debt Generated [1]	% of Total AFUDC Debt Generated	Weighted AFUDC Debt Accrual Rate
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	January	\$ 12,684,086	\$ 11,021,422	\$ 1,662,664	0.2742%	\$ 30,217	8.0338%	0.0220%
2	February	19,552,648	10,523,209	9,029,439	0.2733%	28,763	7.6473%	0.0209%
3	March	8,792,702	7,788,643	1,004,059	0.2733%	21,289	5.6601%	0.0155%
4	April	9,307,702	8,215,327	1,092,375	0.2733%	22,455	5.9702%	0.0163%
5	May	9,212,949	7,087,565	2,125,384	0.2742%	19,432	5.1663%	0.0142%
6	June	11,509,549	9,376,058	2,133,491	0.2733%	25,628	6.8137%	0.0186%
7	July	12,829,040	11,348,248	1,480,792	0.2717%	30,829	8.1966%	0.0223%
8	August	17,259,731	13,585,805	3,673,926	0.2692%	36,568	9.7224%	0.0262%
9	September	20,469,891	16,327,248	4,142,643	0.2533%	41,362	10.9970%	0.0279%
10	October	24,250,050	20,482,364	3,767,686	0.2200%	45,061	11.9804%	0.0264%
11	November	26,553,826	21,249,526	5,304,300	0.2000%	42,499	11.2992%	0.0226%
12	December	23,045,032	19,406,148	3,638,884	0.1650%	32,020	8.5132%	0.0140%
13	2013	<u>\$ 23,045,032</u>	<u>\$ 19,406,148</u>	<u>\$ 3,638,884</u>	3.02%	<u>\$ 376,125</u>		<u>2.9616%</u>
2014								
Line No.	Month/Year	Total Gas CWIP Balance	Gas CWIP Balance Accruing AFUDC	Gas CWIP Balance NOT Accruing AFUDC	AFUDC Debt Accrual Rate	Gas AFUDC Debt Generated [1]	% of Total AFUDC Debt Generated	Weighted AFUDC Debt Accrual Rate
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
14	January	\$ 26,533,197	\$ 17,817,812	\$ 8,715,385	0.1300%	\$ 23,163	9.8534%	0.0128%
15	February	30,144,597	20,636,532	9,508,065	0.0542%	11,178	4.7551%	0.0026%
16	March	33,167,533	24,436,851	8,730,682	0.0250%	6,109	2.5988%	0.0006%
17	April	36,886,071	28,112,509	8,773,562	0.0592%	16,633	7.0756%	0.0042%
18	May	41,369,782	31,638,356	9,731,426	0.0717%	22,674	9.6454%	0.0069%
19	June	43,930,351	36,845,350	7,085,001	0.0983%	36,231	15.4124%	0.0152%
20	July	48,800,942	39,761,714	9,039,228	0.0950%	37,774	16.0685%	0.0153%
21	August	49,545,657	41,964,127	7,581,530	0.0950%	39,866	16.9586%	0.0161%
22	September	41,722,944	43,631,217	(1,908,273)	0.0950%	41,450	17.6323%	0.0168%
23	2014	<u>\$ 41,722,944</u>	<u>\$ 43,631,217</u>	<u>\$ (1,908,273)</u>	0.72%	<u>\$ 235,078</u>		<u>0.6329%</u>

**NOTES**

[1] Work Orders with In Service dates same month receive half month AFUDC.

[2] The balances are as of December

[3] Includes AFUDC reversal - Prior month In Service date entered will reverse AFUDC calculated after the In Service date.

Ameren Illinois Gas  
**Workpaper Supporting Allowance for Funds Used During Construction**  
As of December 31,

2013									
Line No.	Month/Year (A)	AFUDC Equity Accrual Rate (I)	Gas AFUDC Equity Generated [1] (J)	% of Total AFUDC Equity Generated (K)	Weighted AFUDC Equity Accrual Rate (L)	Total Gas AFUDC Generated (M)	AFUDC Adjustments (N)	Total Gas AFUDC Booked to PF 419102, 419105, & 432002 (O)	Gas AFUDC Transferred to Plant In Service (P)
1	January	0.4475%	\$ 49,321	7.6748%	0.0343%	\$ 79,538	\$ -	\$ 79,538	\$ (44,313)
2	February	0.4492%	47,267	7.3552%	0.0330%	76,030	-	76,030	-
3	March	0.4483%	34,919	5.4338%	0.0244%	56,208	-	56,208	(153,105)
4	April	0.4492%	36,901	5.7421%	0.0258%	59,356	-	59,356	(7,743)
5	May	0.4475%	31,717	4.9355%	0.0221%	51,149	(2)	51,146	(85,286)
6	June	0.4483%	42,036	6.5412%	0.0293%	67,664	-	67,664	(5,401)
7	July	0.4500%	51,067	7.9466%	0.0358%	81,897	-	81,897	(20,356)
8	August	0.4525%	61,476	9.5662%	0.0433%	98,044	-	98,044	(4,459)
9	September	0.4300%	70,207	10.9249%	0.0470%	111,570	-	111,570	(12,272)
10	October	0.5033%	103,095	16.0425%	0.0807%	148,156	(118)	148,038	(33,563)
11	November	0.3142%	66,759	10.3884%	0.0326%	109,258	(2,672)	106,586	(36,354)
12	December	0.2467%	47,869	7.4488%	0.0184%	79,889	-	79,889	(181,488)
13	2013	5.09%	<u>\$ 642,632</u>		<u>5.1208%</u>	<u>\$ 1,018,757</u>	<u>\$ (2,792)</u>	<u>\$ 1,015,965</u>	<u>\$ (584,340)</u>
2014									
Line No.	Month/Year (A)	AFUDC Equity Accrual Rate (I)	Gas AFUDC Equity Generated [1] (J)	% of Total AFUDC Equity Generated (K)	Weighted AFUDC Equity Accrual Rate (L)	Total Gas AFUDC Generated (M)	AFUDC Adjustments [3] (N)	Total Gas AFUDC Booked to PF 419102, 419105, & 432002 (O)	Gas AFUDC Transferred to Plant In Service (P)
14	January	0.1558%	\$ 27,766	10.2377%	0.0160%	\$ 50,929	\$ -	\$ 50,929	\$ (30,661)
15	February	0.0458%	9,458	3.4874%	0.0016%	20,637	-	20,637	(16,484)
16	March	0.0000%	-	0.0000%	0.0000%	6,109	(147)	5,962	(94)
17	April	0.0633%	17,805	6.5648%	0.0042%	34,438	(0)	34,437	(275)
18	May	0.0850%	26,893	9.9156%	0.0084%	49,567	(690)	48,876	(2,784)
19	June	0.1367%	50,355	18.5666%	0.0254%	86,587	-	86,587	(28,815)
20	July	0.1108%	44,069	16.2489%	0.0180%	81,843	-	81,843	(7,518)
21	August	0.1108%	46,510	17.1489%	0.0190%	86,376	-	86,376	(30,023)
22	September	0.1108%	48,358	17.8301%	0.0198%	89,808	-	89,808	(141,549)
23	2014	0.82%	<u>\$ 271,214</u>		<u>0.7860%</u>	<u>\$ 506,293</u>	<u>\$ (838)</u>	<u>\$ 505,455</u>	<u>\$ (258,203)</u>

**NOTES**

[1] Work Orders with In Service dates same month receive half month AFUDC.

[2] The balances are as of December

[3] Includes AFUDC reversal - Prior month In Service date entered will reverse AFUDC calculated after the In Service date.

Ameren Illinois Gas  
**Allowance for Funds Used During Construction**

Line No.	Description
1	AFUDC Policy: This procedure explains the method by which the amount of Allowance for Funds Used During Construction (AFUDC) charged to construction work orders shall be computed.
2	AFUDC shall be compounded semi-annually (January and July) and charged to the specific construction work orders.
3	AFUDC shall be calculated according to the following formula:
4	$A_i = s(S/W) + d(D/D+P+C)(1-S/W)$
5	$A_e = [1-S/W][p(P/D+P+C) + c(C/D+P+C)]$
6	Where
7	$A_i$ = Gross allowance for borrowed funds used during construction rate
8	$A_e$ = Allowance for other funds used during construction rate
9	S = Average short-term debt
10	s = Short-term debt interest rate
11	D = Long-term debt
12	d = Long-term debt interest rate
13	P = Preferred stock
14	p = Preferred stock cost rate
15	C = Common equity
16	c = Common equity cost rate
17	W = Average balance in construction work in process
18	AFUDC shall not be charged to the following types of work orders:
19	1) Work orders for the acquisition of utility plant.
20	2) Work orders for the purchase of complete buildings, general equipment, and spare equipment, if such purchases represent a major portion of the authorized expenditure.
21	3) Work orders for the purchase of land which do not provide for the construction of facilities thereon within a reasonable period of time.
22	4) Gas meters being moved from inside to outside.
23	AFUDC shall not be charged if:
24	1) The work order has not had any actual charges for the last 3 months (this assumes that the work is complete but has not yet been reported or that work has been suspended.)
25	2) The work order has been cancelled or suspended.
26	3) If any of the charges on the work order have been moved to Account 106.
27	4) The work order is a blanket work order. Blanket work orders are assumed to be short duration projects, which close every 30 days.

Ameren Illinois Gas  
**Allowance for Funds Used During Construction**

Line No.	Description
1	AFUDC Policy: This procedure explains the method by which the amount of Allowance for Funds Used During Construction (AFUDC) charged to construction work orders shall be computed.
2	AFUDC shall be compounded semi-annually (January and July) and charged to the specific construction work orders.
3	AFUDC shall be calculated according to the following formula:
4	$A_i = s(S/W) + d(D/D+P+C)(1-S/W)$
5	$A_e = [1-S/W][p(P/D+P+C) + c(C/D+P+C)]$
6	Where
7	$A_i$ = Gross allowance for borrowed funds used during construction rate
8	$A_e$ = Allowance for other funds used during construction rate
9	S = Average short-term debt
10	s = Short-term debt interest rate
11	D = Long-term debt
12	d = Long-term debt interest rate
13	P = Preferred stock
14	p = Preferred stock cost rate
15	C = Common equity
16	c = Common equity cost rate
17	W = Average balance in construction work in process
18	AFUDC shall not be charged to the following types of work orders:
19	1) Work orders for the acquisition of utility plant.
20	2) Work orders for the purchase of complete buildings, general equipment, and spare equipment, if such purchases represent a major portion of the authorized expenditure.
21	3) Work orders for the purchase of land which do not provide for the construction of facilities thereon within a reasonable period of time.
22	4) Gas meters being moved from inside to outside.
23	AFUDC shall not be charged if:
24	1) The work order has not had any actual charges for the last 3 months (this assumes that the work is complete but has not yet been reported or that work has been suspended.)
25	2) The work order has been cancelled or suspended.
26	3) If any of the charges on the work order have been moved to Account 106.
27	4) The work order is a blanket work order. Blanket work orders are assumed to be short duration projects, which close every 30 days.

**NOTES**

The information on this schedule is identical for each AIC rate zone and on a total company basis. This schedule is provided in compliance with the instructions of the Deficiency Letter requesting "separate and distinct" schedules for each AIC rate zone pursuant to Docket No. 11-0282.

Ameren Illinois Gas  
**Allowance for Funds Used During Construction**

Line No.	Description
1	AFUDC Policy: This procedure explains the method by which the amount of Allowance for Funds Used During Construction (AFUDC) charged to construction work orders shall be computed.
2	AFUDC shall be compounded semi-annually (January and July) and charged to the specific construction work orders.
3	AFUDC shall be calculated according to the following formula:
4	$A_i = s(S/W) + d(D/D+P+C)(1-S/W)$
5	$A_e = [1-S/W][p(P/D+P+C) + c(C/D+P+C)]$
6	Where
7	$A_i$ = Gross allowance for borrowed funds used during construction rate
8	$A_e$ = Allowance for other funds used during construction rate
9	S = Average short-term debt
10	s = Short-term debt interest rate
11	D = Long-term debt
12	d = Long-term debt interest rate
13	P = Preferred stock
14	p = Preferred stock cost rate
15	C = Common equity
16	c = Common equity cost rate
17	W = Average balance in construction work in process
18	AFUDC shall not be charged to the following types of work orders:
19	1) Work orders for the acquisition of utility plant.
20	2) Work orders for the purchase of complete buildings, general equipment, and spare equipment, if such purchases represent a major portion of the authorized expenditure.
21	3) Work orders for the purchase of land which do not provide for the construction of facilities thereon within a reasonable period of time.
22	4) Gas meters being moved from inside to outside.
23	AFUDC shall not be charged if:
24	1) The work order has not had any actual charges for the last 3 months (this assumes that the work is complete but has not yet been reported or that work has been suspended.)
25	2) The work order has been cancelled or suspended.
26	3) If any of the charges on the work order have been moved to Account 106.
27	4) The work order is a blanket work order. Blanket work orders are assumed to be short duration projects, which close every 30 days.

**NOTES**

The information on this schedule is identical for each AIC rate zone and on a total company basis. This schedule is provided in compliance with the instructions of the Deficiency Letter requesting "separate and distinct" schedules for each AIC rate zone pursuant to Docket No. 11-0282.

Ameren Illinois Gas  
**Allowance for Funds Used During Construction**

Line No.	Description
1	AFUDC Policy: This procedure explains the method by which the amount of Allowance for Funds Used During Construction (AFUDC) charged to construction work orders shall be computed.
2	AFUDC shall be compounded semi-annually (January and July) and charged to the specific construction work orders.
3	AFUDC shall be calculated according to the following formula:
4	$A_i = s(S/W) + d(D/D+P+C)(1-S/W)$
5	$A_e = [1-S/W][p(P/D+P+C) + c(C/D+P+C)]$
6	Where
7	$A_i$ = Gross allowance for borrowed funds used during construction rate
8	$A_e$ = Allowance for other funds used during construction rate
9	S = Average short-term debt
10	s = Short-term debt interest rate
11	D = Long-term debt
12	d = Long-term debt interest rate
13	P = Preferred stock
14	p = Preferred stock cost rate
15	C = Common equity
16	c = Common equity cost rate
17	W = Average balance in construction work in process
18	AFUDC shall not be charged to the following types of work orders:
19	1) Work orders for the acquisition of utility plant.
20	2) Work orders for the purchase of complete buildings, general equipment, and spare equipment, if such purchases represent a major portion of the authorized expenditure.
21	3) Work orders for the purchase of land which do not provide for the construction of facilities thereon within a reasonable period of time.
22	4) Gas meters being moved from inside to outside.
23	AFUDC shall not be charged if:
24	1) The work order has not had any actual charges for the last 3 months (this assumes that the work is complete but has not yet been reported or that work has been suspended.)
25	2) The work order has been cancelled or suspended.
26	3) If any of the charges on the work order have been moved to Account 106.
27	4) The work order is a blanket work order. Blanket work orders are assumed to be short duration projects, which close every 30 days.

**NOTES**

The information on this schedule is identical for each AIC rate zone and on a total company basis. This schedule is provided in compliance with the instructions of the Deficiency Letter requesting "separate and distinct" schedules for each AIC rate zone pursuant to Docket No. 11-0282.

Ameren Illinois Gas  
**Cash Working Capital**  
As of December 31, 2016

Line No.	Description (A)	Test Year Revenues and Expenses at Proposed Rates (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col C/365)	Cash Working Capital Requirement (\$000s) (E)
<b>REVENUES</b>					
1	Revenues	\$ 408,844	55.68	15.25%	\$ 62,368
2	Plus PGA Revenues	380,318	55.68	15.25%	58,017
3	Plus ICC Assessment Tax	686	-	0.00%	-
4	Plus Municipal Utility Tax	13,367	-	0.00%	-
5	Plus Energy Assistance Charges	8,627	-	0.00%	-
6	Plus Illinois Public Utility Tax	21,914	-	0.00%	-
7	Plus Interest Expense and Bank Facility Fees	33,635	55.68	15.25%	5,131
8	(Less) Deferred Income Taxes (Including Investment Tax Credit Adjustment)	(14,165)	55.68	15.25%	(2,161)
9	(Less) Uncollectibles	(4,003)	55.68	15.25%	(611)
10	(Less) Depreciation and Amortization	(47,956)	55.68	15.25%	(7,316)
11	(Less) Return on Equity	(95,338)	55.68	15.25%	(14,544)
12	<b>TOTAL - REVENUES</b>	<u>\$ 705,932</u>			<u>\$ 100,886</u>
<b>EXPENSES</b>					
13	Employee Benefits	\$ 12,186	(20.27)	-5.55%	(677)
14	Payroll	81,594	(11.53)	-3.16%	(2,578)
15	PGA Expense	380,318	(38.62)	-10.58%	(40,246)
16	Other Operations and Maintenance (less uncollectibles)	111,634	(47.04)	-12.89%	(14,387)
17	FICA	5,123	(13.13)	-3.60%	(184)
18	Federal Unemployment Tax	31	(76.38)	-20.92%	(6)
19	State Unemployment Tax	87	(76.38)	-20.92%	(18)
20	St. Louis Earnings Tax	4	(87.33)	-23.93%	(1)
21	ICC Assessment Tax	686	25.92	7.10%	49
22	Illinois Invested Capital Tax	8,030	(30.13)	-8.25%	(663)
23	Municipal Utility Tax	13,367	(45.63)	-12.50%	(1,671)
24	Energy Assistance Charges	8,627	(45.66)	-12.51%	(1,079)

Ameren Illinois Gas  
**Cash Working Capital**  
As of December 31, 2016

Line No.	Description (A)	Test Year Revenues and Expenses at Proposed Rates (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col C/365)	Cash Working Capital Requirement (\$000s) (E)
25	Corporation Franchise Tax	500	(193.45)	-53.00%	(265)
26	Illinois Public Utility Tax	21,914	(29.79)	-8.16%	(1,789)
27	Property/Real Estate Taxes	1,540	(387.27)	-106.10%	(1,634)
28	Interest Expense	33,136	(91.25)	-25.00%	(8,284)
29	Bank Facility Fees	500	307.92	84.36%	422
30	Current Federal Income Taxes	21,494	(37.88)	-10.38%	(2,230)
31	Current State Income Taxes	5,159	(37.88)	-10.38%	(535)
32	<b>TOTAL EXPENSES</b>	<u>\$ 705,932</u>			<u>\$ (75,778)</u>
33	<b>CASH WORKING CAPITAL REQUIREMENT</b>				<u>\$ 25,108</u>

Ameren Illinois Gas  
**Cash Working Capital**  
As of December 31, 2016

Line No.	Description (A)	Test Year Revenues and Expenses at Proposed Rates (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col C/365)	Cash Working Capital Requirement (\$000s) (E)
<b>REVENUES</b>					
1	Revenues	\$ 95,543	55.68	15.25%	\$ 14,575
2	Plus PGA Revenues	87,168	55.68	15.25%	13,297
3	Plus ICC Assessment 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 Income Taxes (Including Investment Tax Credit Adjustment)	(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	(22,291)	55.68	15.25%	(3,400)
12	<b>TOTAL - REVENUES</b>	<u>\$ 163,599</u>			<u>\$ 23,397</u>
<b>EXPENSES</b>					
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 Earnings Tax	1	(87.33)	-23.93%	(0)
21	ICC Assessment Tax	157	25.92	7.10%	11
22	Illinois 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)

Ameren Illinois Gas  
**Cash Working Capital**  
As of December 31, 2016

Line No.	Description (A)	Test Year Revenues and Expenses at Proposed Rates (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col C/365)	Cash Working Capital Requirement (\$000s) (E)
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	Current Federal Income Taxes	5,296	(37.88)	-10.38%	(550)
31	Current State Income Taxes	1,271	(37.88)	-10.38%	(132)
32	<b>TOTAL EXPENSES</b>	<u>\$ 163,599</u>			<u>\$ (17,167)</u>
33	<b>CASH WORKING CAPITAL REQUIREMENT</b>				<u>\$ 6,230</u>

Ameren Illinois Gas  
**Cash Working Capital**  
As of December 31, 2016

Line No.	Description (A)	Test Year Revenues and Expenses at Proposed Rates (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col C/365)	Cash Working Capital Requirement (\$000s) (E)
<b>REVENUES</b>					
1	Revenues	\$ 104,194	55.68	15.25%	\$ 15,895
2	Plus PGA Revenues	97,804	55.68	15.25%	14,920
3	Plus ICC Assessment 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 Income Taxes (Including Investment Tax Credit Adjustment)	(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	(22,971)	55.68	15.25%	(3,504)
12	<b>TOTAL - REVENUES</b>	<u>\$ 180,599</u>			<u>\$ 25,801</u>
<b>EXPENSES</b>					
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 uncollectibles)	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 Earnings Tax	1	(87.33)	-23.93%	(0)
21	ICC Assessment Tax	176	25.92	7.10%	13
22	Illinois 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)

Ameren Illinois Gas  
**Cash Working Capital**  
As of December 31, 2016

Line No.	Description (A)	Test Year Revenues and Expenses at Proposed Rates (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col C/365)	Cash Working Capital Requirement (\$000s) (E)
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	Current Federal Income Taxes	5,198	(37.88)	-10.38%	(539)
31	Current State Income Taxes	1,248	(37.88)	-10.38%	(129)
32	<b>TOTAL EXPENSES</b>	<u>\$ 180,599</u>			<u>\$ (19,549)</u>
33	<b>CASH WORKING CAPITAL REQUIREMENT</b>				<u>\$ 6,251</u>

Ameren Illinois Gas  
**Cash Working Capital**  
As of December 31, 2016

Line No.	Description (A)	Test Year Revenues and Expenses at Proposed Rates (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col C/365)	Cash Working Capital Requirement (\$000s) (E)
<b>REVENUES</b>					
1	Revenues	\$ 209,107	55.68	15.25%	\$ 31,899
2	Plus PGA Revenues	195,347	55.68	15.25%	29,800
3	Plus ICC Assessment Tax	353	-	0.00%	-
4	Plus Municipal Utility Tax	6,866	-	0.00%	-
5	Plus Energy Assistance Charges	4,431	-	0.00%	-
6	Plus Illinois Public Utility Tax	11,256	-	0.00%	-
7	Plus Interest Expense and Bank Facility Fees	17,667	55.68	15.25%	2,695
8	(Less) Deferred Income Taxes (Including Investment Tax Credit Adjustment)	(7,800)	55.68	15.25%	(1,190)
9	(Less) Uncollectibles	(1,978)	55.68	15.25%	(302)
10	(Less) Depreciation and Amortization	(23,440)	55.68	15.25%	(3,576)
11	(Less) Return on Equity	(50,076)	55.68	15.25%	(7,639)
12	<b>TOTAL - REVENUES</b>	<u>\$ 361,733</u>			<u>\$ 51,687</u>
<b>EXPENSES</b>					
13	Employee Benefits	\$ 6,170	(20.27)	-5.55%	(343)
14	Payroll	39,919	(11.53)	-3.16%	(1,261)
15	PGA Expense	195,347	(38.62)	-10.58%	(20,672)
16	Other Operations and Maintenance (less uncollectibles)	58,229	(47.04)	-12.89%	(7,504)
17	FICA	2,594	(13.13)	-3.60%	(93)
18	Federal Unemployment Tax	15	(76.38)	-20.92%	(3)
19	State Unemployment Tax	44	(76.38)	-20.92%	(9)
20	St. Louis Earnings Tax	2	(87.33)	-23.93%	(0)
21	ICC Assessment Tax	353	25.92	7.10%	25
22	Illinois Invested Capital Tax	4,147	(30.13)	-8.25%	(342)
23	Municipal Utility Tax	6,866	(45.63)	-12.50%	(858)
24	Energy Assistance Charges	4,431	(45.66)	-12.51%	(554)

Ameren Illinois Gas  
**Cash Working Capital**  
 As of December 31, 2016

Line No.	Description (A)	Test Year Revenues and Expenses at Proposed Rates (\$000s) (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col C/365)	Cash Working Capital Requirement (\$000s) (E)
25	Corporation Franchise Tax	258	(193.45)	-53.00%	(137)
26	Illinois Public Utility Tax	11,256	(29.79)	-8.16%	(919)
27	Property/Real Estate Taxes	795	(387.27)	-106.10%	(844)
28	Interest Expense	17,404	(91.25)	-25.00%	(4,351)
29	Bank Facility Fees	263	307.92	84.36%	221
30	Current Federal Income Taxes	11,000	(37.88)	-10.38%	(1,141)
31	Current State Income Taxes	2,640	(37.88)	-10.38%	(274)
32	<b>TOTAL EXPENSES</b>	<u>\$ 361,733</u>			<u>\$ (39,061)</u>
34	<b>CASH WORKING CAPITAL REQUIREMENT</b>				<u>\$ 12,626</u>

Ameren Illinois Gas  
**Materials and Supplies Balances**  
Thirteen Month Average as of December 31,  
(\$000s)

Line No.	Description (A)	2013 (B)	2014 (C)	2015 (D)	2016 (E)
1	Jurisdictional General Materials and Supplies Balances	\$ 6,516	\$ 7,101	\$ 7,351	\$ 7,645
2	Accounts Payable Percentage Related to Materials and Supplies [1]	12.89%	12.89%	12.89%	12.89%
3	Accounts Payable Related to Materials and Supplies	840	915	947	985
4	Materials and Supplies Net of Related Accounts Payable	<u>5,676</u>	<u>6,186</u>	<u>6,403</u>	<u>6,659</u>
5	Jurisdictional Gas Stored Underground	92,322	92,711	79,101	74,477
6	Accounts Payable Percentage Related to Gas Stored Underground [2]	6.42%	6.42%	6.42%	6.42%
7	Accounts Payable Related to Gas Stored Underground	5,923	5,948	5,075	4,778
8	Gas Stored Underground Net of Related Accounts Payable	<u>86,399</u>	<u>86,763</u>	<u>74,026</u>	<u>69,699</u>
9	Jurisdictional Materials and Supplies Balances	<u>98,838</u>	<u>99,813</u>	<u>86,452</u>	<u>82,121</u>
10	Total Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable	<u>\$ 92,075</u>	<u>\$ 92,949</u>	<u>\$ 80,430</u>	<u>\$ 76,358</u>
11	<u>Calculation of Ratemaking Adjustment</u>				
12	December 2016 General Materials and Supplies Balances				\$ 78,323
13	Jurisdictional Allocation Factor				9.95%
14	December 2016 Jurisdictional General Materials and Supplies Balances				<u>7,795</u>
15	December 2016 Jurisdictional Gas Stored Underground				103,560
16	December 2016 Jurisdictional Gas Stored Underground and Materials & Supplies Balances				<u>111,356</u>
17	Jurisdictional General Materials and Supplies Balances per above				76,358
18	Ratemaking Adjustment				<u>\$ (34,997)</u>

**NOTES**

[1] Schedule B-8, Column (C), Line 16 divided by 365

[2] Schedule B-8, Column (C), Line 15 less the service lead divided by 365

Ameren Illinois Gas  
**Materials and Supplies Balances**  
Thirteen Month Average as of December 31,  
(\$000s)

Line No.	Description (A)	2013 (B)	2014 (C)	2015 (D)	2016 (E)
1	Jurisdictional General Materials and Supplies Balances	\$ 1,646	\$ 1,794	\$ 1,857	\$ 1,931
2	Accounts Payable Percentage Related to Materials and Supplies [1]	12.89%	12.89%	12.89%	12.89%
3	Accounts Payable Related to Materials and Supplies	212	231	239	249
4	Materials and Supplies Net of Related Accounts Payable	<u>1,434</u>	<u>1,562</u>	<u>1,617</u>	<u>1,682</u>
5	Jurisdictional Gas Stored Underground	17,953	18,028	15,382	14,483
6	Accounts Payable Percentage Related to Gas Stored Underground [2]	6.42%	6.42%	6.42%	6.42%
7	Accounts Payable Related to Gas Stored Underground	1,152	1,157	987	929
8	Gas Stored Underground Net of Related Accounts Payable	<u>16,801</u>	<u>16,872</u>	<u>14,395</u>	<u>13,553</u>
9	Jurisdictional Materials and Supplies Balances	<u>19,598</u>	<u>19,822</u>	<u>17,238</u>	<u>16,413</u>
10	Total Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable	<u>\$ 18,235</u>	<u>\$ 18,434</u>	<u>\$ 16,012</u>	<u>\$ 15,235</u>
11	<u>Calculation of Ratemaking Adjustment</u>				
12	December 2016 General Materials and Supplies Balances				\$ 19,782
13	Jurisdictional Allocation Factor				9.95%
14	December 2016 Jurisdictional General Materials and Supplies Balances				<u>1,969</u>
15	December 2016 Jurisdictional Gas Stored Underground				20,138
16	December 2016 Jurisdictional Materials and Supplies Balances				<u>22,107</u>
17	Jurisdictional General Materials and Supplies Balances per above				15,235
18	Ratemaking Adjustment				<u>\$ (6,872)</u>

**NOTES**

[1] Schedule B-8, Column (C), Line 16 divided by 365

[2] Schedule B-8, Column (C), Line 15 less the service lead divided by 365

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Materials and Supplies Balances**  
Thirteen Month Average as of December 31,  
(\$000s)

Line No.	Description (A)	2013 (B)	2014 (C)	2015 (D)	2016 (E)
1	Jurisdictional General Materials and Supplies Balances	\$ 1,827	\$ 1,991	\$ 2,061	\$ 2,144
2	Accounts Payable Percentage Related to Materials and Supplies [1]	12.89%	12.89%	12.89%	12.89%
3	Accounts Payable Related to Materials and Supplies	235	257	266	276
4	Materials and Supplies Net of Related Accounts Payable	<u>1,592</u>	<u>1,735</u>	<u>1,795</u>	<u>1,867</u>
5	Jurisdictional Gas Stored Underground	28,360	28,479	24,299	22,878
6	Accounts Payable Percentage Related to Gas Stored Underground [2]	6.42%	6.42%	6.42%	6.42%
7	Accounts Payable Related to Gas Stored Underground	1,819	1,827	1,559	1,468
8	Gas Stored Underground Net of Related Accounts Payable	<u>26,540</u>	<u>26,652</u>	<u>22,740</u>	<u>21,410</u>
9	Jurisdictional Materials and Supplies Balances	<u>30,187</u>	<u>30,471</u>	<u>26,360</u>	<u>25,022</u>
10	Total Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable	<u>\$ 28,132</u>	<u>\$ 28,387</u>	<u>\$ 24,535</u>	<u>\$ 23,278</u>
11	<u>Calculation of Ratemaking Adjustment</u>				
12	December 2016 General Materials and Supplies Balances				\$ 21,962
13	Jurisdictional Allocation Factor				9.95%
14	December 2016 Jurisdictional General Materials and Supplies Balances				<u>2,186</u>
15	December 2016 Jurisdictional Gas Stored Underground				31,812
16	December 2016 Jurisdictional Materials and Supplies Balances				<u>33,998</u>
17	Jurisdictional General Materials and Supplies Balances per above				23,278
18	Ratemaking Adjustment				<u>\$ (10,720)</u>

**NOTES**

[1] Schedule B-8, Column (C), Line 16 divided by 365

[2] Schedule B-8, Column (C), Line 15 less the service lead divided by 365

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Materials and Supplies Balances**  
Thirteen Month Average as of December 31,  
(\$000s)

Line No.	Description (A)	2013 (B)	2014 (C)	2015 (D)	2016 (E)
1	Jurisdictional General Materials and Supplies Balances	\$ 3,043	\$ 3,316	\$ 3,433	\$ 3,570
2	Accounts Payable Percentage Related to Materials and Supplies [1]	12.89%	12.89%	12.89%	12.89%
3	Accounts Payable Related to Materials and Supplies	392	427	442	460
4	Materials and Supplies Net of Related Accounts Payable	<u>2,651</u>	<u>2,889</u>	<u>2,990</u>	<u>3,110</u>
5	Jurisdictional Gas Stored Underground	46,009	46,204	39,421	37,116
6	Accounts Payable Percentage Related to Gas Stored Underground [2]	6.42%	6.42%	6.42%	6.42%
7	Accounts Payable Related to Gas Stored Underground	2,952	2,964	2,529	2,381
8	Gas Stored Underground Net of Related Accounts Payable	<u>43,058</u>	<u>43,239</u>	<u>36,892</u>	<u>34,735</u>
9	Jurisdictional Materials and Supplies Balances	<u>49,052</u>	<u>49,520</u>	<u>42,854</u>	<u>40,686</u>
10	Total Gas Stored Underground and Materials & Supplies Net of Related Accounts Payable	<u>\$ 45,709</u>	<u>\$ 46,128</u>	<u>\$ 39,882</u>	<u>\$ 37,845</u>
11	<u>Calculation of Ratemaking Adjustment</u>				
12	December 2016 General Materials and Supplies Balances				\$ 36,578
13	Jurisdictional Allocation Factor				9.95%
14	December 2016 Jurisdictional General Materials and Supplies Balances				<u>3,641</u>
15	December 2016 Jurisdictional Gas Stored Underground				51,610
16	December 2016 Jurisdictional Materials and Supplies Balances				<u>55,251</u>
17	Jurisdictional General Materials and Supplies Balances per above				37,845
18	Ratemaking Adjustment				<u>\$ (17,406)</u>

**NOTES**

[1] Schedule B-8, Column (C), Line 16 divided by 365

[2] Schedule B-8, Column (C), Line 15 less the service lead divided by 365

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Workpaper Supporting Materials and Supplies**

Line No.	Period	2009					
		AmerenCILCO		AmerenCIPS		AmerenIP	
		Jurisdictional Materials and Supplies Balances (B)	Total Gas Stored Underground (C)	Jurisdictional Materials and Supplies Balances (D)	Total Gas Stored Underground (E)	Jurisdictional Materials and Supplies Balances (F)	Total Gas Stored Underground (G)
1	13 Month Average 2011	\$ 2,415,496	\$ 47,933,023	\$ 2,175,806	\$ 30,343,219	\$ 4,023,127	\$ 77,763,987

Ameren Illinois Gas  
**Workpaper Supporting Materials and Supplies**

Line No.	Period	2009	
		Ameren Illinois	
	(A)	Jurisdictional Materials and Supplies Balances (H)	Total Gas Stored Underground (I)
1	13 Month Average 2011	\$ 8,614,429	\$ 156,040,229

Ameren Illinois Gas  
**Workpaper Supporting Materials and Supplies**

		2009 Percentages							
		AmerenCILCO		AmerenCIPS		AmerenIP		Total	
Line No.	Period	General Materials and Supplies	Total Gas Stored Underground	General Materials and Supplies	Total Gas Stored Underground	General Materials and Supplies	Total Gas Stored Underground	General Materials and Supplies	Total Gas Stored Underground
	(A)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)
1	13 Month Average 2011	28.04%	30.72%	25.26%	19.45%	46.70%	49.84%	100.00%	100.00%

Ameren Illinois Gas  
**Workpaper Supporting Materials and Supplies**  
For the Month Ending

Line No.	Month	General		Total Materials (\$000s)		Jurisdictional Allocation Factor (E)	Jurisdictional Materials and Supplies Balances (F) = (D) x (E)	Propane (E)	Gas Stored Underground (F)
		Materials and Supplies (B)	Stores Expense Undistributed (C)	and Supplies Balances (D) = (B) + (C)					
1	Dec-12	\$ 59,740	\$ 2,831	\$ 62,571			\$ -	\$ 114,544	
2	Jan-13	58,905	2,440	61,345			-	72,773	
3	Feb-13	61,115	1,821	62,936			-	38,707	
4	Mar-13	61,849	1,838	63,687			-	25,423	
5	Apr-13	62,871	1,492	64,363			-	28,766	
6	May-13	63,959	1,305	65,264			-	51,037	
7	Jun-13	65,616	1,818	67,434			-	76,791	
8	Jul-13	63,285	1,470	64,755			-	102,316	
9	Aug-13	66,939	1,284	68,223			-	124,633	
10	Sep-13	65,222	2,831	68,053			-	146,766	
11	Oct-13	64,979	1,971	66,950			-	164,797	
12	Nov-13	66,039	2,069	68,108			-	142,565	
13	Dec-13	64,526	2,854	67,381			-	111,064	
14	Total	<u>\$ 825,046</u>	<u>\$ 26,024</u>	<u>\$ 851,070</u>			<u>\$ -</u>	<u>\$ 1,200,183</u>	
15	Average	<u>\$ 63,465</u>	<u>\$ 2,002</u>	<u>\$ 65,467</u>	9.95% [1]	<u>\$ 6,516</u>	<u>\$ -</u>	<u>\$ 92,322</u>	
16	Dec-13	\$ 64,526	\$ 2,854	\$ 67,381			\$ -	\$ 111,064	
17	Jan-14	68,116	2,739	70,855			-	69,646	
18	Feb-14	68,972	3,070	72,041			-	38,631	
19	Mar-14	68,983	2,569	71,552			-	18,375	
20	Apr-14	70,066	2,194	72,260			-	28,034	
21	May-14	69,234	2,492	71,726			-	47,980	
22	Jun-14	68,524	2,534	71,058			-	71,170	
23	Jul-14	67,986	2,605	70,590			-	95,361	
24	Aug-14	69,497	2,943	72,439			-	119,899	
25	Sep-14	68,219	2,857	71,076			-	143,909	
26	Oct-14	69,287	2,654	71,942			-	166,220	
27	Nov-14	69,514	2,663	72,177			-	162,089	
28	Dec-14	69,742	2,672	72,414			-	132,870	
29	Total	<u>\$ 892,665</u>	<u>\$ 34,846</u>	<u>\$ 927,511</u>			<u>\$ -</u>	<u>\$ 1,205,248</u>	
30	Average	<u>\$ 68,667</u>	<u>\$ 2,680</u>	<u>\$ 71,347</u>	9.95% [1]	<u>\$ 7,101</u>	<u>\$ -</u>	<u>\$ 92,711</u>	

**NOTES**

[1] Calculated using Company's allocation factor from 2013 (see WPB-8.1b).

Ameren Illinois Gas  
**Workpaper Supporting Materials and Supplies**  
For the Month Ending

Line No.	Month	General		Total Materials (\$000s)		Jurisdictional Allocation Factor (E)	Jurisdictional Materials and Supplies Balances (F) = (D) x (E)	Propane (E)	Gas Stored Underground (F)
		Materials and Supplies (B)	Stores Expense Undistributed (C)	and Supplies Balances (D) = (B) + (C)					
31	Dec-14	\$ 69,742	\$ 2,672	\$ 72,414			\$ -	\$ 132,870	
32	Jan-15	69,970	2,681	72,651			-	76,317	
33	Feb-15	70,199	2,689	72,889			-	32,196	
34	Mar-15	70,429	2,698	73,127			-	6,558	
35	Apr-15	70,660	2,707	73,367			-	13,297	
36	May-15	70,891	2,716	73,607			-	36,108	
37	Jun-15	71,123	2,725	73,848			-	63,428	
38	Jul-15	71,356	2,734	74,089			-	81,661	
39	Aug-15	71,589	2,743	74,332			-	99,674	
40	Sep-15	71,824	2,752	74,575			-	117,226	
41	Oct-15	72,059	2,761	74,819			-	133,906	
42	Nov-15	72,295	2,770	75,064			-	130,543	
43	Dec-15	72,531	2,779	75,310			-	104,529	
44	Total	<u>\$ 924,667</u>	<u>\$ 35,425</u>	<u>\$ 960,092</u>			<u>\$ -</u>	<u>\$ 1,028,314</u>	
45	Average	<u>\$ 71,128</u>	<u>\$ 2,725</u>	<u>\$ 73,853</u>	9.95% [1]	<u>\$ 7,351</u>	<u>\$ -</u>	<u>\$ 79,101</u>	
46	Dec-15	\$ 72,531	\$ 2,779	\$ 75,310			\$ -	\$ 104,529	
47	Jan-16	72,769	2,788	75,557			-	56,312	
48	Feb-16	73,007	2,797	75,804			-	26,487	
49	Mar-16	73,246	2,806	76,052			-	6,659	
50	Apr-16	73,486	2,815	76,301			-	13,712	
51	May-16	73,726	2,825	76,551			-	38,939	
52	Jun-16	73,968	2,834	76,802			-	61,280	
53	Jul-16	74,210	2,843	77,053			-	79,921	
54	Aug-16	74,453	2,852	77,305			-	98,388	
55	Sep-16	74,697	2,862	77,558			-	116,416	
56	Oct-16	74,941	2,871	77,812			-	132,657	
57	Nov-16	75,187	2,880	78,067			-	129,339	
58	Dec-16	75,433	2,890	78,323			-	103,560	
59	Total	<u>\$ 961,654</u>	<u>\$ 36,842</u>	<u>\$ 998,496</u>			<u>\$ -</u>	<u>\$ 968,199</u>	
60	Average	<u>\$ 73,973</u>	<u>\$ 2,834</u>	<u>\$ 76,807</u>	9.95% [1]	<u>\$ 7,645</u>	<u>\$ -</u>	<u>\$ 74,477</u>	

**NOTES**

[1] Calculated using Company's allocation factor from 2013 (see WPB-8.1b).

Ameren Illinois Gas  
**Workpaper Supporting Materials and Supplies**  
For the Month Ending  
(\$000s)

Line No.	Month (A)	Total (G)
1	Dec-12	\$ 114,544
2	Jan-13	72,773
3	Feb-13	38,707
4	Mar-13	25,423
5	Apr-13	28,766
6	May-13	51,037
7	Jun-13	76,791
8	Jul-13	102,316
9	Aug-13	124,633
10	Sep-13	146,766
11	Oct-13	164,797
12	Nov-13	142,565
13	Dec-13	111,064
14	Total	<u>\$ 1,200,183</u>
15	Average	<u>\$ 92,322</u>
16	Dec-13	\$ 111,064
17	Jan-14	69,646
18	Feb-14	38,631
19	Mar-14	18,375
20	Apr-14	28,034
21	May-14	47,980
22	Jun-14	71,170
23	Jul-14	95,361
24	Aug-14	119,899
25	Sep-14	143,909
26	Oct-14	166,220
27	Nov-14	162,089
28	Dec-14	132,870
29	Total	<u>\$ 1,205,248</u>
30	Average	<u>\$ 92,711</u>

**NOTES**

[1] Calculated us

Ameren Illinois Gas  
**Workpaper Supporting Materials and Supplies**  
For the Month Ending  
(\$000s)

Line No.	Month (A)	Total (G)
31	Dec-14	\$ 132,870
32	Jan-15	76,317
33	Feb-15	32,196
34	Mar-15	6,558
35	Apr-15	13,297
36	May-15	36,108
37	Jun-15	63,428
38	Jul-15	81,661
39	Aug-15	99,674
40	Sep-15	117,226
41	Oct-15	133,906
42	Nov-15	130,543
43	Dec-15	104,529
44	Total	<u>\$ 1,028,314</u>
45	Average	<u>\$ 79,101</u>
46	Dec-15	\$ 104,529
47	Jan-16	56,312
48	Feb-16	26,487
49	Mar-16	6,659
50	Apr-16	13,712
51	May-16	38,939
52	Jun-16	61,280
53	Jul-16	79,921
54	Aug-16	98,388
55	Sep-16	116,416
56	Oct-16	132,657
57	Nov-16	129,339
58	Dec-16	103,560
59	Total	<u>\$ 968,199</u>
60	Average	<u>\$ 74,477</u>

**NOTES**

[1] Calculated us

Ameren Illinois Gas  
**Workpaper Supporting Materials and Supplies**  
For the Twelve Months Ended December 31,

Line No.	Description (A)	Ameren Illinois	
		Company Materials and Supplies (B)	Gas Operations Materials and Supplies (C)
1	12/31/2013 General Materials & Supplies	\$ 64,526,257	\$ 6,422,023
2	Percentage		9.95%

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

Line No.	Description (A)	Jurisdictional Amounts December 31, 2015 (B)	Jurisdictional Amounts December 31, 2016 (C)	Average Balance (D)
ACCOUNT 190:				
1	Federal NOL Carryforward	\$ 4,221	\$ 4,114	\$ 4,167
2	Federal Effect of Illinois NOL	(754)	(754)	(754)
3	State Effect of Illinois NOL	2,153	2,153	2,153
4	Tax Depr Step-Up Basis - Metro	1,213	1,085	1,149
5	Gas Storage Fields	14,703	14,654	14,678
6	Total - ACCOUNT 190	<u>21,535</u>	<u>21,252</u>	<u>21,394</u>
ACCOUNT 282:				
7	Property Related	(270,653)	(286,171)	(278,412)
8	Automated Meter Reading Equipment	(2,310)	(1,895)	(2,103)
9	Mixed Service Costs CWIP	5,393	5,393	5,393
10	Temporary Differences CWIP	(3,228)	(3,228)	(3,228)
11	Total - ACCOUNT 282	<u>(270,798)</u>	<u>(285,901)</u>	<u>(278,350)</u>
ACCOUNT 283:				
12	Book/Tax Loss on Reacquired Debt	(4,355)	(3,417)	(3,886)
13	Total - ACCOUNT 283	<u>(4,355)</u>	<u>(3,417)</u>	<u>(3,886)</u>
14	Total ACCUMULATED DEFERRED INCOME TAXES	<u>\$ (253,618)</u>	<u>\$ (268,066)</u>	<u>\$ (260,842)</u>
15	Property - Schedule G-7 Proration Adjustment		8,057	4,029
16	Total Deferred with adjustment for proration from G-7	<u>\$ (253,618)</u>	<u>\$ (260,009)</u>	<u>\$ (256,813)</u>

To Sch. B-1

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

Line No.	Description (A)	Jurisdictional Amounts December 31, 2015 (B)	Jurisdictional Amounts December 31, 2016 (C)	Average Balance (D)
ACCOUNT 190:				
1	Federal NOL Carryforward	\$ 859	\$ 837	\$ 848
2	Federal Effect of Illinois NOL	(153)	(153)	(153)
3	State Effect of Illinois NOL	438	438	438
4	Tax Depr Step-Up Basis - Metro	247	221	234
5	Gas Storage Fields	2,993	2,983	2,988
6	Total - ACCOUNT 190	<u>4,383</u>	<u>4,326</u>	<u>4,354</u>
ACCOUNT 282:				
7	Property Related	(55,088)	(58,246)	(56,667)
8	Automated Meter Reading Equipment	(470)	(386)	(428)
9	Mixed Service Costs CWIP	1,098	1,098	1,098
10	Temporary Differences CWIP	(657)	(657)	(657)
11	Total - ACCOUNT 282	<u>(55,118)</u>	<u>(58,191)</u>	<u>(56,655)</u>
ACCOUNT 283:				
12	Book/Tax Loss on Reacquired Debt	(886)	(696)	(791)
13	Total - ACCOUNT 283	<u>(886)</u>	<u>(696)</u>	<u>(791)</u>
14	Total ACCUMULATED DEFERRED INCOME TAXES	<u>\$ (51,621)</u>	<u>\$ (54,561)</u>	<u>\$ (53,091)</u>
15	Property - Schedule G-7 Proration Adjustment		1,640	820
16	Total Deferred with adjustment for proration from G-7	<u>\$ (51,621)</u>	<u>\$ (52,922)</u>	<u>\$ (52,271)</u>

To Sch. B-1 RZ-I

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

Line No.	Description (A)	Jurisdictional Amounts December 31, 2015 (B)	Jurisdictional Amounts December 31, 2016 (C)	Average Balance (D)
ACCOUNT 190:				
1	Federal NOL Carryforward	\$ 1,182	\$ 1,152	\$ 1,167
2	Federal Effect of Illinois NOL	(211)	(211)	(211)
3	State Effect of Illinois NOL	603	603	603
4	Tax Depr Step-Up Basis - Metro	340	304	322
5	Gas Storage Fields	4,117	4,103	4,110
6	Total - ACCOUNT 190	<u>6,030</u>	<u>5,951</u>	<u>5,990</u>
ACCOUNT 282:				
7	Property Related	(75,786)	(80,131)	(77,958)
8	Automated Meter Reading Equipment	(647)	(531)	(589)
9	Mixed Service Costs CWIP	1,510	1,510	1,510
10	Temporary Differences CWIP	(904)	(904)	(904)
11	Total - ACCOUNT 282	<u>(75,826)</u>	<u>(80,055)</u>	<u>(77,941)</u>
ACCOUNT 283:				
12	Book/Tax Loss on Reacquired Debt	(1,219)	(957)	(1,088)
13	Total - ACCOUNT 283	<u>(1,219)</u>	<u>(957)</u>	<u>(1,088)</u>
14	Total ACCUMULATED DEFERRED INCOME TAXES	<u>\$ (71,016)</u>	<u>\$ (75,061)</u>	<u>\$ (73,038)</u>
15	Property - Schedule G-7 Proration Adjustment		2,256	1,128
16	Total Deferred with adjustment for proration from G-7	<u>\$ (71,016)</u>	<u>\$ (72,805)</u>	<u>\$ (71,910)</u>

To Sch. B-1 RZ-II

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

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

Line No.	Description (A)	Jurisdictional Amounts December 31, 2015 (B)	Jurisdictional Amounts December 31, 2016 (C)	Average Balance (D)
ACCOUNT 190:				
1	Federal NOL Carryforward	\$ 2,180	\$ 2,124	\$ 2,152
2	Federal Effect of Illinois NOL	(389)	(389)	(389)
3	State Effect of Illinois NOL	1,112	1,112	1,112
4	Tax Depr Step-Up Basis - Metro	626	560	593
5	Gas Storage Fields	7,593	7,568	7,581
6	Total - ACCOUNT 190	<u>11,122</u>	<u>10,976</u>	<u>11,049</u>
ACCOUNT 282:				
7	Property Related	(139,780)	(147,794)	(143,787)
8	Automated Meter Reading Equipment	(1,193)	(979)	(1,086)
9	Mixed Service Costs CWIP	2,785	2,785	2,785
10	Temporary Differences CWIP	(1,667)	(1,667)	(1,667)
11	Total - ACCOUNT 282	<u>(139,854)</u>	<u>(147,654)</u>	<u>(143,754)</u>
ACCOUNT 283:				
12	Book/Tax Loss on Reacquired Debt	(2,249)	(1,765)	(2,007)
13	Total - ACCOUNT 283	<u>(2,249)</u>	<u>(1,765)</u>	<u>(2,007)</u>
14	Total ACCUMULATED DEFERRED INCOME TAXES	<u>\$ (130,982)</u>	<u>\$ (138,444)</u>	<u>\$ (134,713)</u>
15	Property - Schedule G-7 Proration Adjustment		4,161	2,081
16	Total Deferred with adjustment for proration from G-7	<u>\$ (130,982)</u>	<u>\$ (134,282)</u>	<u>\$ (132,632)</u>

To Sch. B-1 RZ-III

**NOTES**

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Workpaper Supporting Accumulated Deferred Income Taxes**  
 (\$000s)  
 As of September 30, 2010

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation			
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	Total (F)
1		<b>Total Plant in Service</b>	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas  
**Workpaper Supporting Accumulated Deferred Income Taxes**  
 (\$000s)  
 As of September 30, 2010

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		<b>Total Plant in Service</b>	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Company  
**Workpaper Supporting Accumulated Deferred Income Tax Balances**

Line No.	Account (A)	Description (B)	Balance Per General Ledger at 12/31/2016 (C)	Other (D)	Gas (E)
1	2-ZA-190-FOL	Federal NOL Carry Forward	4,113,634	-	4,113,634
2	2-ZA-190-NLF	Federal Effect of Illinois NOL	(753,677)	-	(753,677)
3	2-ZA-190-NOL	State Effect of Illinois NOL	2,153,363	-	2,153,363
4	2-ZA-190-100	Unamortized Investment Tax Credit	506,679	506,679	-
5	2-ZA-190-365	Tax Depr Step-Up Basis Metro - Federal	875,524	-	875,524
6	2-ZA-190-366	Tax Depr Step-Up Basis Metro - State	209,190	-	209,190
7	2-ZA-190-61A	FAS 106-2, Part D, Medicare Prescription - Federal	(1,018,294)	(1,018,294)	-
8	2-ZA-190-61B	FAS 106-2, Part D, Medicare Prescription - State	(254,059)	(254,059)	-
9	2-ZA-190-611	Increase/Decrease Injuries & Damanges Reserve - Federal	4,366,463	4,366,463	-
10	2-ZA-190-612	Increase/Decrease Injuries & Damanges Reserve - State	1,232,340	1,232,340	-
11	2-ZA-190-611	Increase/Decrease Uncollectible Accounts Reserve - Federal	2,734,038	2,734,038	-
12	2-ZA-190-612	Increase/Decrease Uncollectible Accounts Reserve - State	745,687	745,687	-
13	2-ZA-190-611	Employee Bonus Accrual - Federal	872,563	872,563	-
14	2-ZA-190-612	Employee Bonus Accrual - State	261,700	261,700	-
15	2-ZA-190-611	FAS 106 Post Retirement Benefits - Federal	10,117,107	10,117,107	-
16	2-ZA-190-612	FAS 106 Post Retirement Benefits - State	2,426,511	2,426,511	-
17	2-ZA-190-611	Gas Storage Fields - Federal	11,269,263	-	11,269,263
18	2-ZA-190-612	Gas Storage Fields - State	3,384,594	-	3,384,594
19	2-ZA-190-611	Over/Under Accrual Gross Receipts Tax - Federal	195,670	195,670	-
20	2-ZA-190-612	Over/Under Accrual Gross Receipts Tax - State	58,686	58,686	-
21	2-ZA-190-611	Over/Under Accrual Property Tax - Federal	2,627,820	2,627,820	-
22	2-ZA-190-612	Over/Under Accrual Property Tax - State	788,139	788,139	-
23	2-ZA-190-611	Pension Expense Allowed/Disallowed - Federal	5,069,574	5,069,574	-
24	2-ZA-190-612	Pension Expense Allowed/Disallowed - State	1,272,999	1,272,999	-
25	2-ZA-190-611	Severance Rate Case Settlement - Federal	(43,288)	(43,288)	-
26	2-ZA-190-612	Severance Rate Case Settlement - State	(10,390)	(10,390)	-
27	2-ZA-190-611	Vacation Pay Adjustment - Federal	314,548	314,548	-
28	2-ZA-190-612	Vacation Pay Adjustment - State	94,340	94,340	-
29	2-XP-190-TXP	Deferred Tax Asset - OCI	(2,586,784)	(2,586,784)	-
30	2-XP-190-61A	ADIT Deferred Asset (Medicare Part D) - Federal	(28,832)	(28,832)	-
31	2-XP-190-61B	ADIT Deferred Asset (Medicare Part D) - State	(7,219)	(7,219)	-
32	2-XP-190-611	FAS 106 Post Retirement Benefits - Federal	820,119	820,119	-
33	2-XP-190-612	FAS 106 Post Retirement Benefits - State	203,308	203,308	-
34	2-XP-190-611	FAS 158 Reversal - Federal	2,111,667	2,111,667	-
35	2-XP-190-612	FAS 158 Reversal - State	475,117	475,117	-
36	2-XP-190-611	Pension Expense Allowed/Disallowed - Federal	1,362,972	1,362,972	-

Ameren Illinois Company  
**Workpaper Supporting Accumulated Deferred Income Tax Balances**

Line No.	Account (A)	Description (B)	Balance Per General Ledger at 12/31/2016 (C)	Other (D)	Gas (E)
37	2-XP-190-612	Pension Expense Allowed/Disallowed - State	337,569	337,569	-
38	2-YP-190-TXP	Deferred Tax Asset - OCI	(1,549,289)	(1,549,289)	-
39	2-YP-190-TXS	Deferred Tax Asset - OCI - State	1,549,289	1,549,289	-
40	2-YP-190-611	OPEB Accrual - Federal	(4,882,680)	(4,882,680)	-
41	2-YP-190-612	OPEB Accrual - State	(1,179,591)	(1,179,591)	-
42	2-YP-190-611	Pension Accrual - Federal	(6,130,812)	(6,130,812)	-
43	2-YP-190-612	Pension Accrual - State	(1,482,815)	(1,482,815)	-
44	2-YP-190-611	ADIT Deferred Asset - Federal	1	1	-
45	2-YP-190-612	ADIT Deferred Asset - State	1	1	-
46		Total Account 190	<u>42,622,746</u>	<u>21,370,856</u>	<u>21,251,891</u>
47	2-ZA-282-111	ADIT Property Related - Federal	(236,646,807)	-	(236,646,807)
48	2-ZA-282-112	ADIT Property Related - State	(49,523,722)	-	(49,523,722)
49	2-ZA-282-115	ADIT Automated Meter Reading Equipment - Federal	(1,528,251)	-	(1,528,251)
50	2-ZA-282-116	ADIT Automated Meter Reading Equipment - State	(367,051)	-	(367,051)
51	2-ZA-282-125	ADIT Mixed Service Costs CWIP - Federal	4,335,677	-	4,335,677
52	2-ZA-282-126	ADIT Mixed Service Costs CWIP - State	1,057,089	-	1,057,089
53	2-ZA-282-147	ADIT Temporary Differences CWIP - Federal	(2,595,086)	-	(2,595,086)
54	2-ZA-282-148	ADIT Temporary Differences CWIP - State	(632,712)	-	(632,712)
55	2-ZA-282-753	ADIT Reg Liab - AFUDC Equity CWIP - Federal	(93,334)	(93,334)	-
56	2-ZA-282-754	ADIT Reg Liab - AFUDC Equity CWIP - State	(22,756)	(22,756)	-
57		Total Account 282	<u>(286,016,954)</u>	<u>(116,090)</u>	<u>(285,900,864)</u>
58	2-ZA-283-651	Book/Tax Loss on Reacquired Debt - Federal	(2,734,745)	-	(2,734,745)
59	2-ZA-283-652	Book/Tax Loss on Reacquired Debt - State	(682,607)	-	(682,607)
60	2-ZA-283-651	Gas Rate Case Expense - Federal	25,509	25,509	-
61	2-ZA-283-652	Gas Rate Case Expense - State	6,378	6,378	-
62	2-ZA-283-651	Illinois Bad Debt Tracker - Federal	1,003,393	1,003,393	-
63	2-ZA-283-652	Illinois Bad Debt Tracker - State	243,428	243,428	-
64	2-ZA-283-651	Manufactured Gas & Other Environmental Cleanup - Federal	12,674,628	12,674,628	-
65	2-ZA-283-652	Manufactured Gas & Other Environmental Cleanup - State	3,350,100	3,350,100	-
66	2-ZA-283-996	Merger Initiatives - Federal	(149,136)	(149,136)	-

Ameren Illinois Company  
**Workpaper Supporting Accumulated Deferred Income Tax Balances**

Line No.	Account (A)	Description (B)	Balance Per General Ledger at 12/31/2016 (C)	Other (D)	Gas (E)
67	2-ZA-283-997	Merger Initiatives - State	(37,556)	(37,556)	-
68	2-ZA-283-651	Prepayments - Federal	(1,796,243)	(1,796,243)	-
69	2-ZA-283-652	Prepayments - State	(538,731)	(538,731)	-
70		Total Account 283	<u>11,364,418</u>	<u>14,781,769</u>	<u>(3,417,352)</u>
71		TOTAL DEFERRED	<u>\$ (232,029,790)</u>	<u>\$ 36,036,535</u>	<u>\$ (268,066,325)</u>

Ameren Illinois Company  
**Workpaper Supporting Accumulated Deferred Income Tax Balances**

Line No.	Account (A)	Description (B)	Balance Per General Ledger at 12/31/2015 (C)	Other (D)	Gas (E)
1	2-ZA-190-FOL	Federal NOL Carry Forward	4,220,725	-	4,220,725
2	2-ZA-190-NLF	Federal Effect of Illinois NOL	(753,677)	-	(753,677)
3	2-ZA-190-NOL	State Effect of Illinois NOL	2,153,363	-	2,153,363
4	2-ZA-190-100	Unamortized Investment Tax Credit	506,679	506,679	-
5	2-ZA-190-365	Tax Depr Step-Up Basis Metro - Federal	978,544	-	978,544
6	2-ZA-190-366	Tax Depr Step-Up Basis Metro - State	233,969	-	233,969
7	2-ZA-190-61A	FAS 106-2, Part D, Medicare Prescription - Federal	(1,018,294)	(1,018,294)	-
8	2-ZA-190-61B	FAS 106-2, Part D, Medicare Prescription - State	(254,059)	(254,059)	-
9	2-ZA-190-611	Increase/Decrease Injuries & Damanges Reserve - Federal	4,366,463	-	-
10	2-ZA-190-612	Increase/Decrease Injuries & Damanges Reserve - State	1,232,340	1,232,340	-
11	2-ZA-190-611	Increase/Decrease Uncollectible Accounts Reserve - Federal	2,113,666	2,113,666	-
12	2-ZA-190-612	Increase/Decrease Uncollectible Accounts Reserve - State	596,779	596,779	-
13	2-ZA-190-611	Employee Bonus Accrual - Federal	872,563	872,563	-
14	2-ZA-190-612	Employee Bonus Accrual - State	261,700	261,700	-
15	2-ZA-190-611	FAS 106 Post Retirement Benefits - Federal	10,090,787	10,090,787	-
16	2-ZA-190-612	FAS 106 Post Retirement Benefits - State	2,420,297	2,420,297	-
17	2-ZA-190-611	Gas Storage Fields - Federal	11,308,542	-	11,308,542
18	2-ZA-190-612	Gas Storage Fields - State	3,394,022	-	3,394,022
19	2-ZA-190-611	Over/Under Accrual Gross Receipts Tax - Federal	195,670	195,670	-
20	2-ZA-190-612	Over/Under Accrual Gross Receipts Tax - State	58,686	58,686	-
21	2-ZA-190-611	Over/Under Accrual Property Tax - Federal	2,627,820	2,627,820	-
22	2-ZA-190-612	Over/Under Accrual Property Tax - State	788,139	788,139	-
23	2-ZA-190-611	Pension Expense Allowed/Disallowed - Federal	5,209,598	5,209,598	-
24	2-ZA-190-612	Pension Expense Allowed/Disallowed - State	1,304,734	1,304,734	-
25	2-ZA-190-611	Severance Rate Case Settlement - Federal	(43,288)	(43,288)	-
26	2-ZA-190-612	Severance Rate Case Settlement - State	(10,390)	(10,390)	-
27	2-ZA-190-611	Vacation Pay Adjustment - Federal	314,548	314,548	-
28	2-ZA-190-612	Vacation Pay Adjustment - State	94,340	94,340	-
29	2-XP-190-TXP	Deferred Tax Asset - OCI	(2,586,784)	(2,586,784)	-
30	2-XP-190-61A	ADIT Deferred Asset (Medicare Part D) - Federal	(28,832)	(28,832)	-
31	2-XP-190-61B	ADIT Deferred Asset (Medicare Part D) - State	(7,219)	(7,219)	-
32	2-XP-190-611	FAS 106 Post Retirement Benefits - Federal	820,119	820,119	-
33	2-XP-190-612	FAS 106 Post Retirement Benefits - State	203,308	203,308	-
34	2-XP-190-611	FAS 158 Reversal - Federal	2,111,667	2,111,667	-
35	2-XP-190-612	FAS 158 Reversal - State	475,117	475,117	-
36	2-XP-190-611	Pension Expense Allowed/Disallowed - Federal	1,362,972	1,362,972	-

Ameren Illinois Company  
**Workpaper Supporting Accumulated Deferred Income Tax Balances**

Line No.	Account (A)	Description (B)	Balance Per General Ledger at 12/31/2015 (C)	Other (D)	Gas (E)
37	2-XP-190-612	Pension Expense Allowed/Disallowed - State	337,569	337,569	-
38	2-YP-190-TXP	Deferred Tax Asset - OCI - Federal	(1,549,289)	(1,549,289)	-
39	2-YP-190-TXS	Deferred Tax Asset - OCI - State	1,549,289	1,549,289	-
40	2-YP-190-611	OPEB Accrual - Federal	(4,882,680)	(4,882,680)	-
41	2-YP-190-612	OPEB Accrual - State	(1,179,591)	(1,179,591)	-
42	2-YP-190-611	Pension Accrual - Federal	(6,130,812)	(6,130,812)	-
43	2-YP-190-612	Pension Accrual - State	(1,482,815)	(1,482,815)	-
44	2-YP-190-611	ADIT Deferred Asset - Federal	1	1	-
45	2-YP-190-612	ADIT Deferred Asset - State	1	1	-
46		Total Account 190	<u>42,276,286</u>	<u>20,740,798</u>	<u>21,535,488</u>
47	2-ZA-282-111	ADIT Property Related - Federal	(224,537,919)	-	(224,537,919)
48	2-ZA-282-112	ADIT Property Related - State	(46,115,519)	-	(46,115,519)
49	2-ZA-282-115	ADIT Automated Meter Reading Equipment - Federal	(1,862,496)	-	(1,862,496)
50	2-ZA-282-116	ADIT Automated Meter Reading Equipment - State	(447,331)	-	(447,331)
51	2-ZA-282-125	ADIT Mixed Service Costs CWIP - Federal	4,335,677	-	4,335,677
52	2-ZA-282-126	ADIT Mixed Service Costs CWIP - State	1,057,089	-	1,057,089
53	2-ZA-282-147	ADIT Temporary Differences CWIP - Federal	(2,595,086)	-	(2,595,086)
54	2-ZA-282-148	ADIT Temporary Differences CWIP - State	(632,712)	-	(632,712)
55	2-ZA-282-753	ADIT Reg Liab - AFUDC Equity CWIP - Federal	(93,334)	(93,334)	-
56	2-ZA-282-754	ADIT Reg Liab - AFUDC Equity CWIP - State	(22,756)	(22,756)	-
57		Total Account 282	<u>(270,914,389)</u>	<u>(116,090)</u>	<u>(270,798,299)</u>
58	2-ZA-283-651	Book/Tax Loss on Reacquired Debt - Federal	(3,490,807)	-	(3,490,807)
59	2-ZA-283-652	Book/Tax Loss on Reacquired Debt - State	(864,085)	-	(864,085)
60	2-ZA-283-651	Gas Rate Case Expense - Federal	25,509	25,509	-
61	2-ZA-283-652	Gas Rate Case Expense - State	6,378	6,378	-
62	2-ZA-283-651	Illinois Bad Debt Tracker - Federal	1,076,296	1,076,296	-
63	2-ZA-283-652	Illinois Bad Debt Tracker - State	259,409	259,409	-
64	2-ZA-283-651	Manufactured Gas & Other Environmental Cleanup - Federal	9,836,724	9,836,724	-
65	2-ZA-283-652	Manufactured Gas & Other Environmental Cleanup - State	2,668,915	2,668,915	-
66	2-ZA-283-996	Merger Initiatives - Federal	(149,136)	(149,136)	-

Ameren Illinois Company  
**Workpaper Supporting Accumulated Deferred Income Tax Balances**

Line No.	Account (A)	Description (B)	Balance Per General Ledger at 12/31/2015 (C)	Other (D)	Gas (E)
67	2-ZA-283-997	Merger Initiatives - State	(37,556)	(37,556)	-
68	2-ZA-283-651	Prepayments - Federal	(1,796,243)	(1,796,243)	-
69	2-ZA-283-652	Prepayments - State	(538,731)	(538,731)	-
70		Total Account 283	<u>6,996,672</u>	<u>11,351,564</u>	<u>(4,354,892)</u>
71		TOTAL DEFERRED	<u>\$ (221,641,431)</u>	<u>\$ 31,976,272</u>	<u>\$ (253,617,703)</u>

Ameren Illinois Gas  
**Detailed Listing of Balance Sheet Assets and Liabilities**  
As of December 31, 2016

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2015 (F)	Ending Balance at 12/31/2016 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
1	190-FOL	Federal Net Operating Loss	Gas			-	-	Y	5
2	190-NLF	Federal Effect of Illinois NOL	Gas			-	-	Y	5
3	190-NOL	Illinois Net Operating Loss	Gas			-	-	Y	5
4	190-100	FAS 109 Unamortized ITC	Gas	254/255	254-100, 255	-	-	N	3
5	190-365/366	Tax Depr Step-Up Basis Metro	Gas	Various	Various	-	-	Y	4
6	190-61A/61B	FAS 106-2 Part D, Prescription	Gas	253	253-081	-	-	N	1, 3, 4
7	190-611/612	Injuries and Damages Reserve	Gas	228	228-002, 228-020, 228-021, 228-030	-	-	N	3, 4
8	190-611/612	Legal Expense Reserve	Gas	242	242-009	-	-	N	3
9	190-611/612	Uncollectible Accounts	Gas	144	144 , 144-001, 144-002, 144-003, 144-010	(6,769,765)	(8,691,165)	N	3
10	190-611/612	Employee Bonus Accrual	Gas	232	232-007	-	-	N	3
11	190-611/612	Employee Bonus Payment	Gas	232	232-007	-	-	N	3
12	190-611/612	Employee Bonus 481(a) adjustment	Gas	232	232-007	-	-	N	3

Ameren Illinois Gas  
**Detailed Listing of Balance Sheet Assets and Liabilities**  
As of December 31, 2016

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2015 (F)	Ending Balance at 12/31/2016 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
13	190-611/612	FAS 106 Deduction	Gas	228/253	228-310, 228-311, 228-312, 228-313, 228-314, 228-316, 228-317, 253-080	(31,248,414)	(31,329,674)	N	1, 3, 4
14	190-611/612	Gas Storage Fields	Gas	Various	Various	-	-	Y	4
15	190-611/612	Gross Receipts Taxes	Gas	236	236-012	-	-	N	3
16	190-611/612	Property Taxes	Gas	236	236-011	-	-	N	3
17	190-611/612	Pension	Gas	253	253-072, 253-097	(16,270,576)	(15,841,581)	N	1, 3, 4
18	190-611/612	Severance Rate Case Settlement	Gas	182/186	182-SEV, 186- V11	134,070	134,070	N	3
19	190-611/612	Vacation Pay Adjustment	Gas	242	242-010	-	-	N	3
20	282-111/112, 282-115/116, 282-125/126, 282-147/148, 282-753/754	Accelerated Depreciation	Gas	Plant	Plant	-	-	Y	2
21	283-651/652	Book/Tax loss on reacquired debt	Gas	182/254	Various	-	-	Y	4
22	283-651/652	Gas Rate Case Expenses	Gas	182	182-337, 182-372	(79,641)	(79,641)	N	3
23	283-651/652	Illinois Bad Debt Tracker	Gas	182/254	182-BD2, 254- BD1	(3,336,133)	(3,114,132)	N	3
24	283-651/652	Manufactured Gas & Other Cleanup	Gas	182/253	182-314, 253-053	(31,234,817)	(40,024,299)	N	3, 4
25	283-651/652	Merger Initiatives	Gas	182	182-3MC	466,294	466,294	N	3

Ameren Illinois Gas  
**Detailed Listing of Balance Sheet Assets and Liabilities**  
As of December 31, 2016

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2015 (F)	Ending Balance at 12/31/2016 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
26	283-651/652	Prepayments	Gas	165	165-003	5,831,969	5,831,969	N	3
27	283-651/652	Purchased Gas Adjustment	Gas	191/229/242	191-1CG, 191-1NG, 229-1CG, 229-1DG, 229-1NG	-	-	N	3, 4

**NOTES**

- [1] Balance in underlying account is booked entirely to electric. Deferred taxes are allocated between electric and gas.
- [2] Depreciation - Tax uses accelerated depreciation methodologies and therefore, tax depreciation is over a different time period than book depreciation.
- [3] Associated asset and/or liability not considered as a component of rate base for rate-making purposes.
- [4] Underlying deferred tax a result of book/tax timing differences.
- [5] No underlying book account for deferred tax item.

Ameren Illinois Gas  
**Detailed Listing of Balance Sheet Assets and Liabilities**  
As of December 31, 2016

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2015 (F)	Ending Balance at 12/31/2016 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
1	190-FOL	Federal Net Operating Loss	Gas			-	-	Y	5
2	190-NLF	Federal Effect of Illinois NOL	Gas			-	-	Y	5
3	190-NOL	Illinois Net Operating Loss	Gas			-	-	Y	5
4	190-100	FAS 109 Unamortized ITC	Gas	254/255	254-100, 255	-	-	N	3
5	190-365/366	Tax Depr Step-Up Basis Metro	Gas	Various	Various	-	-	Y	4
6	190-61A/61B	FAS 106-2 Part D, Prescription	Gas	253	253-081	-	-	N	1, 3, 4
7	190-611/612	Injuries and Damages Reserve	Gas	228	228-002, 228-020, 228-021, 228-030	-	-	N	3, 4
8	190-611/612	Legal Expense Reserve	Gas	242	242-009	-	-	N	3
9	190-611/612	Uncollectible Accounts	Gas	144	144 , 144-001, 144-002, 144-003, 144-010	(1,377,899)	(1,768,976)	N	3
10	190-611/612	Employee Bonus Accrual	Gas	232	232-007	-	-	N	3
11	190-611/612	Employee Bonus Payment	Gas	232	232-007	-	-	N	3
12	190-611/612	Employee Bonus 481(a) adjustment	Gas	232	232-007	-	-	N	3

Ameren Illinois Gas  
**Detailed Listing of Balance Sheet Assets and Liabilities**  
As of December 31, 2016

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2015 (F)	Ending Balance at 12/31/2016 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
13	190-611/612	FAS 106 Deduction	Gas	228/253	228-310, 228-311, 228-312, 228-313, 228-314, 228-316, 228-317, 253-080	(6,360,217)	(6,376,756)	N	1, 3, 4
14	190-611/612	Gas Storage Fields	Gas	Various	Various	-	-	Y	4
15	190-611/612	Gross Receipts Taxes	Gas	236	236-012	-	-	N	3
16	190-611/612	Property Taxes	Gas	236	236-011	-	-	N	3
17	190-611/612	Pension	Gas	253	253-072, 253-097	(3,311,668)	(3,224,352)	N	1, 3, 4
18	190-611/612	Severance Rate Case Settlement	Gas	182/186	182-SEV, 186- V11	27,288	27,288	N	3
19	190-611/612	Vacation Pay Adjustment	Gas	242	242-010	-	-	N	3
20	282-111/112, 282-115/116, 282-125/126, 282-147/148, 282-753/754	Accelerated Depreciation	Gas	Plant	Plant	-	-	Y	2
21	283-651/652	Book/Tax loss on reacquired debt	Gas	182/254	Various	-	-	Y	4
22	283-651/652	Gas Rate Case Expenses	Gas	182	182-337, 182-372	(16,210)	(16,210)	N	3
23	283-651/652	Illinois Bad Debt Tracker	Gas	182/254	182-BD2, 254- BD1	(679,027)	(633,842)	N	3
24	283-651/652	Manufactured Gas & Other Cleanup	Gas	182/253	182-314, 253-053	(6,357,449)	(8,146,436)	N	3, 4
25	283-651/652	Merger Initiatives	Gas	182	182-3MC	94,908	94,908	N	3

Ameren Illinois Gas  
**Detailed Listing of Balance Sheet Assets and Liabilities**  
 As of December 31, 2016

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2015 (F)	Ending Balance at 12/31/2016 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
26	283-651/652	Prepayments	Gas	165	165-003	1,187,023	1,187,023	N	3
27	283-651/652	Purchased Gas Adjustment	Gas	191/229/242	191-1CG, 191-1NG, 229-1CG, 229-1DG, 229-1NG	-	-	N	3, 4

**NOTES**

- [1] Balance in underlying account is booked entirely to electric. Deferred taxes are allocated between electric and gas.
  - [2] Depreciation - Tax uses accelerated depreciation methodologies and therefore, tax depreciation is over a different time period than book depreciation.
  - [3] Associated asset and/or liability not considered as a component of rate base for rate-making purposes.
  - [4] Underlying deferred tax a result of book/tax timing differences.
  - [5] No underlying book account for deferred tax item.
- Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Detailed Listing of Balance Sheet Assets and Liabilities**  
As of December 31, 2016

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2015 (F)	Ending Balance at 12/31/2016 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
1	190-FOL	Federal Net Operating Loss	Gas			-	-	Y	5
2	190-NLF	Federal Effect of Illinois NOL	Gas			-	-	Y	5
3	190-NOL	Illinois Net Operating Loss	Gas			-	-	Y	5
4	190-100	FAS 109 Unamortized ITC	Gas	254/255	254-100, 255	-	-	N	3
5	190-365/366	Tax Depr Step-Up Basis Metro	Gas	Various	Various	-	-	Y	4
6	190-61A/61B	FAS 106-2 Part D, Prescription	Gas	253	253-081	-	-	N	1, 3, 4
7	190-611/612	Injuries and Damages Reserve	Gas	228	228-002, 228-020, 228-021, 228-030	-	-	N	3, 4
8	190-611/612	Legal Expense Reserve	Gas	242	242-009	-	-	N	3
9	190-611/612	Uncollectible Accounts	Gas	144	144 , 144-001, 144-002, 144-003, 144-010	(1,895,603)	(2,433,614)	N	3
10	190-611/612	Employee Bonus Accrual	Gas	232	232-007	-	-	N	3
11	190-611/612	Employee Bonus Payment	Gas	232	232-007	-	-	N	3
12	190-611/612	Employee Bonus 481(a) adjustment	Gas	232	232-007	-	-	N	3

Ameren Illinois Gas  
**Detailed Listing of Balance Sheet Assets and Liabilities**  
As of December 31, 2016

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2015 (F)	Ending Balance at 12/31/2016 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
13	190-611/612	FAS 106 Deduction	Gas	228/253	228-310, 228-311, 228-312, 228-313, 228-314, 228-316, 228-317, 253-080	(8,749,872)	(8,772,626)	N	1, 3, 4
14	190-611/612	Gas Storage Fields	Gas	Various	Various	-	-	Y	4
15	190-611/612	Gross Receipts Taxes	Gas	236	236-012	-	-	N	3
16	190-611/612	Property Taxes	Gas	236	236-011	-	-	N	3
17	190-611/612	Pension	Gas	253	253-072, 253-097	(4,555,926)	(4,435,803)	N	1, 3, 4
18	190-611/612	Severance Rate Case Settlement	Gas	182/186	182-SEV, 186- V11	37,541	37,541	N	3
19	190-611/612	Vacation Pay Adjustment	Gas	242	242-010	-	-	N	3
20	282-111/112, 282-115/116, 282-125/126, 282-147/148, 282-753/754	Accelerated Depreciation	Gas	Plant	Plant	-	-	Y	2
21	283-651/652	Book/Tax loss on reacquired debt	Gas	182/254	Various	-	-	Y	4
22	283-651/652	Gas Rate Case Expenses	Gas	182	182-337, 182-372	(22,300)	(22,300)	N	3
23	283-651/652	Illinois Bad Debt Tracker	Gas	182/254	182-BD2, 254- BD1	(934,151)	(871,988)	N	3
24	283-651/652	Manufactured Gas & Other Cleanup	Gas	182/253	182-314, 253-053	(8,746,065)	(11,207,209)	N	3, 4
25	283-651/652	Merger Initiatives	Gas	182	182-3MC	130,567	130,567	N	3

Ameren Illinois Gas  
**Detailed Listing of Balance Sheet Assets and Liabilities**  
As of December 31, 2016

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2015 (F)	Ending Balance at 12/31/2016 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
26	283-651/652	Prepayments	Gas	165	165-003	1,633,010	1,633,010	N	3
27	283-651/652	Purchased Gas Adjustment	Gas	191/229/242	191-1CG, 191-1NG, 229-1CG, 229-1DG, 229-1NG	-	-	N	3, 4

**NOTES**

- [1] Balance in underlying account is booked entirely to electric. Deferred taxes are allocated between electric and gas.
  - [2] Depreciation - Tax uses accelerated depreciation methodologies and therefore, tax depreciation is over a different time period than book depreciation.
  - [3] Associated asset and/or liability not considered as a component of rate base for rate-making purposes.
  - [4] Underlying deferred tax a result of book/tax timing differences.
  - [5] No underlying book account for deferred tax item.
- Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Detailed Listing of Balance Sheet Assets and Liabilities**  
As of December 31, 2016

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2015 (F)	Ending Balance at 12/31/2016 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
1	190-FOL	Federal Net Operating Loss	Gas			-	-	Y	5
2	190-NLF	Federal Effect of Illinois NOL	Gas			-	-	Y	5
3	190-NOL	Illinois Net Operating Loss	Gas			-	-	Y	5
4	190-100	FAS 109 Unamortized ITC	Gas	254/255	254-100, 255	-	-	N	3
5	190-365/366	Tax Depr Step-Up Basis Metro	Gas	Various	Various	-	-	Y	4
6	190-61A/61B	FAS 106-2 Part D, Prescription	Gas	253	253-081	-	-	N	1, 3, 4
7	190-611/612	Injuries and Damages Reserve	Gas	228	228-002, 228-020, 228-021, 228-030	-	-	N	3, 4
8	190-611/612	Legal Expense Reserve	Gas	242	242-009	-	-	N	3
9	190-611/612	Uncollectible Accounts	Gas	144	144 , 144-001, 144-002, 144-003, 144-010	(3,496,263)	(4,488,575)	N	3
10	190-611/612	Employee Bonus Accrual	Gas	232	232-007	-	-	N	3
11	190-611/612	Employee Bonus Payment	Gas	232	232-007	-	-	N	3
12	190-611/612	Employee Bonus 481(a) adjustment	Gas	232	232-007	-	-	N	3

Ameren Illinois Gas  
**Detailed Listing of Balance Sheet Assets and Liabilities**  
As of December 31, 2016

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2015 (F)	Ending Balance at 12/31/2016 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
13	190-611/612	FAS 106 Deduction	Gas	228/253	228-310, 228-311, 228-312, 228-313, 228-314, 228-316, 228-317, 253-080	(16,138,326)	(16,180,292)	N	1, 3, 4
14	190-611/612	Gas Storage Fields	Gas	Various	Various	-	-	Y	4
15	190-611/612	Gross Receipts Taxes	Gas	236	236-012	-	-	N	3
16	190-611/612	Property Taxes	Gas	236	236-011	-	-	N	3
17	190-611/612	Pension	Gas	253	253-072, 253-097	(8,402,982)	(8,181,426)	N	1, 3, 4
18	190-611/612	Severance Rate Case Settlement	Gas	182/186	182-SEV, 186- V11	69,241	69,241	N	3
19	190-611/612	Vacation Pay Adjustment	Gas	242	242-010	-	-	N	3
20	282-111/112, 282-115/116, 282-125/126, 282-147/148, 282-753/754	Accelerated Depreciation	Gas	Plant	Plant	-	-	Y	2
21	283-651/652	Book/Tax loss on reacquired debt	Gas	182/254	Various	-	-	Y	4
22	283-651/652	Gas Rate Case Expenses	Gas	182	182-337, 182-372	(41,131)	(41,131)	N	3
23	283-651/652	Illinois Bad Debt Tracker	Gas	182/254	182-BD2, 254- BD1	(1,722,955)	(1,608,302)	N	3
24	283-651/652	Manufactured Gas & Other Cleanup	Gas	182/253	182-314, 253-053	(16,131,303)	(20,670,654)	N	3, 4
25	283-651/652	Merger Initiatives	Gas	182	182-3MC	240,819	240,819	N	3

Ameren Illinois Gas  
**Detailed Listing of Balance Sheet Assets and Liabilities**  
As of December 31, 2016

Line No.	Tax Account No. (A)	Deferred Tax Items (B)	Type (C)	ICC Account No. (D)	AIC Account No. (E)	Ending Balance at 12/31/2015 (F)	Ending Balance at 12/31/2016 (G)	Included in Rate Base (Y/N)? (H)	Footnote (I)
26	283-651/652	Prepayments	Gas	165	165-003	3,011,936	3,011,936	N	3
27	283-651/652	Purchased Gas Adjustment	Gas	191/229/242	191-1CG, 191-1NG, 229-1CG, 229-1DG, 229-1NG	-	-	N	3, 4

**NOTES**

- [1] Balance in underlying account is booked entirely to electric. Deferred taxes are allocated between electric and gas.
  - [2] Depreciation - Tax uses accelerated depreciation methodologies and therefore, tax depreciation is over a different time period than book depreciation.
  - [3] Associated asset and/or liability not considered as a component of rate base for rate-making purposes.
  - [4] Underlying deferred tax a result of book/tax timing differences.
  - [5] No underlying book account for deferred tax item.
- Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Workpaper Supporting Detailed Listing of Balance Sheet Assets and Liabilities**  
 As of September 30, 2010  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation			
			AmerenCILCO (C)	AmerenCIPS (D)	AmerenIP (E)	Total (F)
1		<b>Total Plant in Service</b>	<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>

Ameren Illinois Gas  
**Workpaper Supporting Detailed Listing of Balance Sheet Assets and Liabilities**  
 As of September 30, 2010  
 (\$000s)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocation Percentages			
			AmerenCILCO (G)	AmerenCIPS (H)	AmerenIP (I)	Total (J)
1		<b>Total Plant in Service</b>	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas  
**Customer Deposits**  
For the Month Ending

Line No.	Month (A)	Customer Deposits [1] (B)	Interest on Customer Deposits [2] (C)
	Interest Rate		0.50%
1	Dec-15	\$ 11,933,387	\$ 59,667
2	Jan-16	11,938,359	59,692
3	Feb-16	11,943,334	59,717
4	Mar-16	11,948,310	59,742
5	Apr-16	11,953,288	59,766
6	May-16	11,958,269	59,791
7	Jun-16	11,963,252	59,816
8	Jul-16	11,968,236	59,841
9	Aug-16	11,973,223	59,866
10	Sep-16	11,978,212	59,891
11	Oct-16	11,983,203	59,916
12	Nov-16	11,988,196	59,941
13	Dec-16	11,993,191	59,966
14	13 Month Average	<u>\$ 11,963,266</u>	<u>\$ 59,816</u>

**NOTES**

[1] Calculated using Gas and Common Deposits as of September 30, 2014 (see WPB-13b) and the Company's Revenue Allocator (see WPB-13c).

[2] Customer Deposits are recorded by the Company in Account 235. Interest on Customer Deposits are recorded by the Company in Account 237.

Ameren Illinois Gas  
**Customer Deposits**  
For the Month Ending

Line No.	Month (A)	Customer Deposits [1] (B)	Interest on Customer Deposits [2] (C)
	Interest Rate		0.50%
1	Dec-15	\$ 2,477,179	\$ 12,386
2	Jan-16	2,596,009	12,980
3	Feb-16	2,571,379	12,857
4	Mar-16	2,553,559	12,768
5	Apr-16	2,507,760	12,539
6	May-16	2,489,257	12,446
7	Jun-16	2,482,181	12,411
8	Jul-16	2,455,832	12,279
9	Aug-16	2,453,534	12,268
10	Sep-16	2,452,896	12,264
11	Oct-16	2,457,260	12,286
12	Nov-16	2,472,517	12,363
13	Dec-16	2,489,593	12,448
14	13 Month Average	<u>\$ 2,496,843</u>	<u>\$ 12,484</u>

**NOTES**

[1] Calculated using Gas and Common Deposits as of Septmeber 30, 2014 (see WPB-13b) and the Company's Revenue Allocator (see WPB-13c).

[2] Customer Deposits are recorded by the Company in Account 235. Interest on Customer Deposits are recorded by the Company in Account 237.

Rate zone values are derived from the corresponding rate zone percentage workpapers.

Ameren Illinois Gas  
**Customer Deposits**  
For the Month Ending

Line No.	Month (A)	Customer Deposits [1] (B)	Interest on Customer Deposits [2] (C)
	Interest Rate		0.50%
1	Dec-15	\$ 3,790,198	\$ 18,951
2	Jan-16	4,041,630	20,208
3	Feb-16	4,041,127	20,206
4	Mar-16	4,033,454	20,167
5	Apr-16	3,973,615	19,868
6	May-16	3,940,159	19,701
7	Jun-16	3,930,370	19,652
8	Jul-16	3,923,218	19,616
9	Aug-16	3,914,808	19,574
10	Sep-16	3,917,919	19,590
11	Oct-16	3,869,247	19,346
12	Nov-16	3,841,613	19,208
13	Dec-16	3,809,192	19,046
14	13 Month Average	<u>\$ 3,925,119</u>	<u>\$ 19,626</u>

**NOTES**

[1] Calculated using Gas and Common Deposits as of Septmeber 30, 2014 (see WPB-13b) and the Company's Revenue Allocator (see WPB-13c).

[2] Customer Deposits are recorded by the Company in Account 235. Interest on Customer Deposits are recorded by the Company in Account 237.

Rate zone values are derived from the corresponding rate zone percentage workpapers.

Ameren Illinois Gas  
**Customer Deposits**  
For the Month Ending

Line No.	Month (A)	Customer Deposits [1] (B)	Interest on Customer Deposits [2] (C)
	Interest Rate		0.50%
1	Dec-15	\$ 5,666,011	\$ 28,330
2	Jan-16	5,300,720	26,504
3	Feb-16	5,330,828	26,654
4	Mar-16	5,361,297	26,806
5	Apr-16	5,471,914	27,360
6	May-16	5,528,853	27,644
7	Jun-16	5,550,701	27,754
8	Jul-16	5,589,186	27,946
9	Aug-16	5,604,881	28,024
10	Sep-16	5,607,397	28,037
11	Oct-16	5,656,696	28,283
12	Nov-16	5,674,066	28,370
13	Dec-16	5,694,406	28,472
14	13 Month Average	<u>\$ 5,541,304</u>	<u>\$ 27,707</u>

**NOTES**

[1] Calculated using Gas and Common Deposits as of Septmeber 30, 2014 (see WPB-13b) and the Company's Revenue Allocator (see WPB-13c).

[2] Customer Deposits are recorded by the Company in Account 235. Interest on Customer Deposits are recorded by the Company in Account 237.

Rate zone values are derived from the corresponding rate zone percentage workpapers.

Ameren Illinois Gas  
**Workpaper Supporting Customer Deposits**

Line No.	Month	Jurisdictional Customer Deposits Dr/(Cr)				Interest on Customer Deposits - Jurisdictional Dr/(Cr) [2]			
		2013 (B)	2014 [3] (C)	2015 [4] (D)	2016 (E)	2013 (F)	2014 (G)	2015 (H)	2016 (I)
1	January	\$ 12,554,453	\$ 12,345,758	\$ 11,878,829	\$ 11,938,359	\$ -	\$ -	\$ 59,394	\$ 59,692
2	February	12,618,318	12,221,395	11,883,778	11,943,334	-	-	59,419	59,717
3	March	12,651,500	12,050,606	11,888,730	11,948,310	-	-	59,444	59,742
4	April	12,619,551	11,987,337	11,893,684	11,953,288	-	-	59,468	59,766
5	May	12,303,602	11,658,584	11,898,639	11,958,269	-	-	59,493	59,791
6	June	12,157,692	11,666,426	11,903,597	11,963,252	-	-	59,518	59,816
7	July	12,361,047	11,828,800	11,908,557	11,968,236	-	-	59,543	59,841
8	August	12,268,658	11,887,313	11,913,519	11,973,223	-	-	59,568	59,866
9	September	12,277,956	11,900,951	11,918,483	11,978,212	-	-	59,592	59,891
10	October	12,217,493	11,842,345	11,923,449	11,983,203	-	-	59,617	59,916
11	November	12,259,122	11,882,696	11,928,417	11,988,196	-	-	59,642	59,941
12	December	12,250,028	11,873,881	11,933,387	11,993,191	-	-	59,667	59,966

**NOTES**

[1] Customer Deposits are recorded in Account 235. Interest on Customer Deposits are recorded in Account 237.

[2] Interest on Customer Deposits was 0% in 2013 and 2014 and 0.5% in 2015 and 2016

[3] Includes nine months of actual data and three months of forecasted data

[4] Includes zero months of actual data and twelve months of forecasted data

Ameren Illinois Gas  
**Workpaper Supporting Customer Deposits**

Line No.	Month	Jurisdictional Customer Deposits Dr/(Cr)				Interest on Customer Deposits - Jurisdictional Dr/(Cr) [2]			
		2013 (B)	2014 [3] (C)	2015 [4] (D)	2016 (E)	2013 (F)	2014 (G)	2015 (H)	2016 (I)
1	January	\$ 2,729,979	\$ 2,684,598	\$ 2,583,064	\$ 2,596,009	\$ 13,650	\$ 13,423	\$ 12,915	\$ 12,980
2	February	2,716,702	2,631,245	2,558,557	2,571,379	13,584	13,156	12,793	12,857
3	March	2,703,843	2,575,422	2,540,826	2,553,559	13,519	12,877	12,704	12,768
4	April	2,647,539	2,514,903	2,495,255	2,507,760	13,238	12,575	12,476	12,539
5	May	2,561,142	2,426,874	2,476,844	2,489,257	12,806	12,134	12,384	12,446
6	June	2,522,525	2,420,595	2,469,804	2,482,181	12,613	12,103	12,349	12,411
7	July	2,536,435	2,427,220	2,443,586	2,455,832	12,682	12,136	12,218	12,279
8	August	2,514,074	2,435,929	2,441,299	2,453,534	12,570	12,180	12,206	12,268
9	September	2,514,278	2,437,075	2,440,665	2,452,896	12,571	12,185	12,203	12,264
10	October	2,505,303	2,428,376	2,445,007	2,457,260	12,527	12,142	12,225	12,286
11	November	2,528,394	2,450,758	2,460,187	2,472,517	12,642	12,254	12,301	12,363
12	December	2,542,908	2,464,826	2,477,179	2,489,593	12,715	12,324	12,386	12,448

**NOTES**

[1] Customer Deposits are recorded in Account 235. Interest on Customer Deposits are recorded in Account 237.

[2] Interest on Customer Deposits was 0% in 2013 and 2014 and 0.5% in 2015 and 2016

[3] Includes nine months of actual data and three months of forecasted data

[4] Includes zero months of actual data and twelve months of forecasted data

Rate zone values are derived from the corresponding rate zone percentage workpapers.

Ameren Illinois Gas  
**Workpaper Supporting Customer Deposits**

Line No.	Month	Jurisdictional Customer Deposits Dr/(Cr)				Interest on Customer Deposits - Jurisdictional Dr/(Cr) [2]			
		2013 (B)	2014 [3] (C)	2015 [4] (D)	2016 (E)	2013 (F)	2014 (G)	2015 (H)	2016 (I)
1	January	\$ 4,250,203	\$ 4,179,552	\$ 4,021,477	\$ 4,041,630	\$ 21,251	\$ 20,898	\$ 20,107	\$ 20,208
2	February	4,269,513	4,135,211	4,020,976	4,041,127	21,348	20,676	20,105	20,206
3	March	4,270,833	4,067,987	4,013,341	4,033,454	21,354	20,340	20,067	20,167
4	April	4,195,100	3,984,933	3,953,800	3,973,615	20,975	19,925	19,769	19,868
5	May	4,053,944	3,841,415	3,920,511	3,940,159	20,270	19,207	19,603	19,701
6	June	3,994,250	3,832,851	3,910,771	3,930,370	19,971	19,164	19,554	19,652
7	July	4,051,983	3,877,511	3,903,655	3,923,218	20,260	19,388	19,518	19,616
8	August	4,011,404	3,886,718	3,895,287	3,914,808	20,057	19,434	19,476	19,574
9	September	4,015,961	3,892,648	3,898,382	3,917,919	20,080	19,463	19,492	19,590
10	October	3,944,897	3,823,766	3,849,953	3,869,247	19,724	19,119	19,250	19,346
11	November	3,928,432	3,807,806	3,822,457	3,841,613	19,642	19,039	19,112	19,208
12	December	3,890,767	3,771,298	3,790,198	3,809,192	19,454	18,856	18,951	19,046

**NOTES**

[1] Customer Deposits are recorded in Account 235. Interest on Customer Deposits are recorded in Account 237.

[2] Interest on Customer Deposits was 0% in 2013 and 2014 and 0.5% in 2015 and 2016

[3] Includes nine months of actual data and three months of forecasted data

[4] Includes zero months of actual data and twelve months of forecasted data

Rate zone values are derived from the corresponding rate zone percentage workpapers.

Ameren Illinois Gas  
**Workpaper Supporting Customer Deposits**

Line No.	Month	Jurisdictional Customer Deposits Dr/(Cr)				Interest on Customer Deposits - Jurisdictional Dr/(Cr) [2]			
		2013 (B)	2014 [3] (C)	2015 [4] (D)	2016 (E)	2013 (F)	2014 (G)	2015 (H)	2016 (I)
1	January	\$ 5,574,271	\$ 5,481,609	\$ 5,274,288	\$ 5,300,720	\$ 27,871	\$ 27,408	\$ 26,371	\$ 26,504
2	February	5,632,102	5,454,938	5,304,245	5,330,828	28,161	27,275	26,521	26,654
3	March	5,676,823	5,407,198	5,334,563	5,361,297	28,384	27,036	26,673	26,806
4	April	5,776,912	5,487,501	5,444,628	5,471,914	28,885	27,438	27,223	27,360
5	May	5,688,517	5,390,295	5,501,284	5,528,853	28,443	26,951	27,506	27,644
6	June	5,640,917	5,412,980	5,523,022	5,550,701	28,205	27,065	27,615	27,754
7	July	5,772,630	5,524,069	5,561,316	5,589,186	28,863	27,620	27,807	27,946
8	August	5,743,180	5,564,666	5,576,933	5,604,881	28,716	27,823	27,885	28,024
9	September	5,747,717	5,571,229	5,579,436	5,607,397	28,739	27,856	27,897	28,037
10	October	5,767,293	5,590,203	5,628,489	5,656,696	28,836	27,951	28,142	28,283
11	November	5,802,296	5,624,132	5,645,772	5,674,066	29,011	28,121	28,229	28,370
12	December	5,816,353	5,637,757	5,666,011	5,694,406	29,082	28,189	28,330	28,472

**NOTES**

[1] Customer Deposits are recorded in Account 235. Interest on Customer Deposits are recorded in Account 237.

[2] Interest on Customer Deposits was 0% in 2013 and 2014 and 0.5% in 2015 and 2016

[3] Includes nine months of actual data and three months of forecasted data

[4] Includes zero months of actual data and twelve months of forecasted data

Rate zone values are derived from the corresponding rate zone percentage workpapers.

Ameren Illinois Gas  
**Workpaper Supporting Customer Deposits**

2009 Customer Deposits

Line No.	Month (A)	AmerenCILCO (B)	AmerenCIPS (C)	AmerenIP (D)	Total (E)
1	January	\$ 2,747,007	\$ 1,764,450	\$ 3,602,784	\$ 8,114,241
2	February	2,782,081	1,770,245	3,669,966	8,222,292
3	March	2,801,916	1,773,879	3,724,328	8,300,123
4	April	2,819,672	1,779,503	3,882,864	8,482,039
5	May	2,737,044	1,729,171	3,840,636	8,306,851
6	June	2,739,321	1,729,988	3,868,631	8,337,940
7	July	2,767,982	1,732,684	3,943,387	8,444,053
8	August	2,790,552	1,748,927	3,995,270	8,534,750
9	September	2,845,782	1,781,662	4,072,936	8,700,381
10	October	2,873,126	1,824,649	4,200,404	8,898,180
11	November	2,924,091	1,881,987	4,318,885	9,124,963
12	December	2,947,067	1,926,129	4,405,604	9,278,800
13	Total	<u>\$ 33,775,644</u>	<u>\$ 21,443,276</u>	<u>\$ 47,525,695</u>	<u>\$ 102,744,614</u>

Ameren Illinois Gas  
**Workpaper Supporting Customer Deposits**

2009 Customer Deposit Percentages

Line No.	Month (A)	AmerenCILCO (F)	AmerenCIPS (G)	AmerenIP (H)	Total (I)
1	January	33.85%	21.75%	44.40%	100.00%
2	February	33.84%	21.53%	44.63%	100.00%
3	March	33.76%	21.37%	44.87%	100.00%
4	April	33.24%	20.98%	45.78%	100.00%
5	May	32.95%	20.82%	46.23%	100.00%
6	June	32.85%	20.75%	46.40%	100.00%
7	July	32.78%	20.52%	46.70%	100.00%
8	August	32.70%	20.49%	46.81%	100.00%
9	September	32.71%	20.48%	46.81%	100.00%
10	October	32.29%	20.51%	47.21%	100.00%
11	November	32.04%	20.62%	47.33%	100.00%
12	December	31.76%	20.76%	47.48%	100.00%
13	Total	32.87%	20.87%	46.26%	100.00%

Ameren Illinois Gas  
**Workpaper Supporting Customer Deposits**

Line No.	Month (A)	2013	2014
		Ameren Illinois Gas (B)	Ameren Illinois Gas (C)
1	January		
2	Gas	\$ 1,845,444	\$ 1,854,855
3	Common	27,484,814	26,625,776
4	Total	<u>29,330,258</u>	<u>28,480,632</u>
5	February		
6	Gas	1,852,200	1,871,735
7	Common	27,631,383	26,267,304
8	Total	<u>29,483,584</u>	<u>28,139,039</u>
9	March		
10	Gas	1,893,016	1,867,753
11	Common	27,611,792	25,843,949
12	Total	<u>29,504,808</u>	<u>27,711,702</u>
13	April		
14	Gas	1,944,884	1,994,614
15	Common	27,396,676	25,361,402
16	Total	<u>29,341,560</u>	<u>27,356,016</u>
17	May		
18	Gas	1,839,870	1,907,643
19	Common	26,855,308	24,747,761
20	Total	<u>28,695,178</u>	<u>26,655,404</u>
21	June		
22	Gas	1,755,455	1,902,324
23	Common	26,697,480	24,781,165
24	Total	<u>28,452,935</u>	<u>26,683,489</u>
25	July		
26	Gas	1,801,528	1,897,830
27	Common	27,101,147	25,204,675
28	Total	<u>28,902,675</u>	<u>27,102,505</u>
29	August		
30	Gas	1,777,402	1,923,416
31	Common	26,925,949	25,288,242
32	Total	<u>28,703,351</u>	<u>27,211,658</u>
33	September		
34	Gas	1,772,314	1,920,707
35	Common	26,962,870	25,329,731
36	Total	<u>28,735,184</u>	<u>27,250,438</u>
37	October		
38	Gas	1,778,834	
39	Common	26,790,958	
40	Total	<u>28,569,791</u>	
41	November		
42	Gas	1,790,141	
43	Common	26,868,778	
44	Total	<u>28,658,919</u>	
45	December		
46	Gas	1,807,989	
47	Common	26,799,633	
48	Total	<u>28,607,622</u>	

Ameren Illinois Electric  
**Workpaper Supporting Customer Deposits**  
As of December 31,

Line No.	Description (A)	Ameren Illinois Company (B)
1	2013	
2	Electric Sales to Ultimate Customers [1]	\$ 1,325,035,011
3	Gas Sales to Ultimate Customers [2]	845,849,848
4	Total Sales to Ultimate Customers	<u>\$ 2,170,884,859</u>
5	Gas Sales as a Percent of Total Sales	38.96%
6	9 months ending September 30, 2014	
7	Electric Sales to Ultimate Customers	\$ 1,038,200,309
8	Gas Sales to Ultimate Customers	675,038,390
9	Total Sales to Ultimate Customers	<u>\$ 1,713,238,700</u>
10	Gas Sales as a Percent of Total Sales	39.40%

**NOTES**

[1] ICC Form 21, page 8 line 9 - line 13

[2] ICC Form 21, page 11 line 12 + line 19 - line 29

Ameren Illinois Gas  
**Budget Payment Plan Balances**  
For the Month Ending  
(\$000s)

Line No.	Month (A)	Jurisdictional Levelized Payment Plan Balances				Jurisdictional Interest on Budget Payment Plan Balances			
		2013 (B)	2014 [1] (C)	2015 [2] (D)	2016 (E)	2013 (F)	2014 [1] (G)	2015 [2] (H)	2016 (I)
1	January	\$ 2,790	\$ 2,401	\$ 2,596	\$ 2,596	\$ -	\$ -	\$ -	\$ -
2	February	7,038	11,312	9,175	9,175	-	-	-	-
3	March	10,309	17,131	13,720	13,720	-	-	-	-
4	April	10,048	16,965	13,506	13,506	-	-	-	-
5	May	5,984	12,665	9,325	9,325	-	-	-	-
6	June	1,117	8,011	4,564	4,564	-	-	-	-
7	July	(1,146)	5,425	2,140	2,140	-	-	-	-
8	August	(3,416)	1,945	(735)	(735)	-	-	-	-
9	September	(4,834)	(731)	(2,782)	(2,782)	-	-	-	-
10	October	(8,167)	(8,167)	(8,167)	(8,167)	-	-	-	-
11	November	(9,580)	(9,580)	(9,580)	(9,580)	-	-	-	-
12	December	(6,228)	(6,228)	(6,228)	(6,228)	-	-	-	-

**NOTES**

A negative balance reflects the cumulative amount of overpayments made by customers on the budget payment plan. A positive amount reflects the amount owed by the customer to the Company.

[1] Includes nine months of actual data and three months of forecasted data

[2] Includes zero months of actual data and twelve months of forecasted data

[3] The Company does not pay interest to customers on budget billing

Ameren Illinois Gas  
**Budget Payment Plan Balances**  
For the Month Ending  
(\$000s)

Line No.	Month (A)	Jurisdictional Levelized Payment Plan Balances				Jurisdictional Interest on Budget Payment Plan Balances			
		2013 (B)	2014 [1] (C)	2015 [2] (D)	2016 (E)	2013 (F)	2014 [1] (G)	2015 [2] (H)	2016 (I)
1	January	\$ 660	\$ 568	\$ 614	\$ 614	\$ -	\$ -	\$ -	\$ -
2	February	1,665	2,676	2,170	2,170	-	-	-	-
3	March	2,438	4,052	3,245	3,245	-	-	-	-
4	April	2,377	4,013	3,195	3,195	-	-	-	-
5	May	1,416	2,996	2,206	2,206	-	-	-	-
6	June	264	1,895	1,080	1,080	-	-	-	-
7	July	(271)	1,283	506	506	-	-	-	-
8	August	(808)	460	(174)	(174)	-	-	-	-
9	September	(1,143)	(173)	(658)	(658)	-	-	-	-
10	October	(1,932)	(1,932)	(1,932)	(1,932)	-	-	-	-
11	November	(2,266)	(2,266)	(2,266)	(2,266)	-	-	-	-
12	December	(1,473)	(1,473)	(1,473)	(1,473)	-	-	-	-

**NOTES**

A positive balance reflects the cumulative amount of overpayments made by customers on the budget payment plan. A negative amount reflects the amount owed by the customer to the Company.

[1] Includes nine months of actual data and three months of forecasted data

[2] Includes zero months of actual data and twelve months of forecasted data

[3] The Company does not pay interest to customers on budget billing

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Budget Payment Plan Balances**  
For the Month Ending  
(\$000s)

Line No.	Month (A)	Jurisdictional Levelized Payment Plan Balances				Jurisdictional Interest on Budget Payment Plan Balances			
		2013 (B)	2014 [1] (C)	2015 [2] (D)	2016 (E)	2013 (F)	2014 [1] (G)	2015 [2] (H)	2016 (I)
1	January	\$ 921	\$ 792	\$ 856	\$ 856	\$ -	\$ -	\$ -	\$ -
2	February	2,322	3,732	3,027	3,027	-	-	-	-
3	March	3,401	5,652	4,527	4,527	-	-	-	-
4	April	3,315	5,598	4,457	4,457	-	-	-	-
5	May	1,975	4,179	3,077	3,077	-	-	-	-
6	June	368	2,643	1,506	1,506	-	-	-	-
7	July	(378)	1,790	706	706	-	-	-	-
8	August	(1,127)	642	(243)	(243)	-	-	-	-
9	September	(1,595)	(241)	(918)	(918)	-	-	-	-
10	October	(2,695)	(2,695)	(2,695)	(2,695)	-	-	-	-
11	November	(3,161)	(3,161)	(3,161)	(3,161)	-	-	-	-
12	December	(2,055)	(2,055)	(2,055)	(2,055)	-	-	-	-

**NOTES**

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[1] Includes nine months of actual data and three months of forecasted data

[2] Includes zero months of actual data and twelve months of forecasted data

[3] The Company does not pay interest to customers on budget billing

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Budget Payment Plan Balances**  
For the Month Ending  
(\$000s)

Line No.	Month (A)	Jurisdictional Levelized Payment Plan Balances				Jurisdictional Interest on Budget Payment Plan Balances			
		2013 (B)	2014 [1] (C)	2015 [2] (D)	2016 (E)	2013 (F)	2014 [1] (G)	2015 [2] (H)	2016 (I)
1	January	\$ 1,210	\$ 1,041	\$ 1,125	\$ 1,125	\$ -	\$ -	\$ -	\$ -
2	February	3,051	4,904	3,977	3,977	-	-	-	-
3	March	4,469	7,426	5,947	5,947	-	-	-	-
4	April	4,356	7,354	5,855	5,855	-	-	-	-
5	May	2,594	5,490	4,042	4,042	-	-	-	-
6	June	484	3,473	1,978	1,978	-	-	-	-
7	July	(497)	2,352	927	927	-	-	-	-
8	August	(1,481)	843	(319)	(319)	-	-	-	-
9	September	(2,095)	(317)	(1,206)	(1,206)	-	-	-	-
10	October	(3,540)	(3,540)	(3,540)	(3,540)	-	-	-	-
11	November	(4,153)	(4,153)	(4,153)	(4,153)	-	-	-	-
12	December	(2,700)	(2,700)	(2,700)	(2,700)	-	-	-	-

**NOTES**

A positive balance reflects the cumulative amount of overpayments made by customers on the budget payment plan. A negative amount reflects the amount owed by the customer to the Company.

[1] Includes nine months of actual data and three months of forecasted data

[2] Includes zero months of actual data and twelve months of forecasted data

[3] The Company does not pay interest to customers on budget billing

Rate zone values are derived from the corresponding rate zone percentage workpaper.

Ameren Illinois Gas  
**Workpaper Supporting Budget Payment Plan Balance**

Line No.		2009 Budget Payment Plan Balances				2009 Percentages			
		AmerenCILCO (A)	AmerenCIPS (B)	AmerenIP (C)	Total (D)	AmerenCILCO (E)	AmerenCIPS (F)	AmerenIP (G)	Total (H)
1	2009 Total	\$(10,287,493)	\$ (7,375,094)	\$(13,515,467)	\$(31,178,055)				
2	Jurisdictional Allocation	38.96%	38.96%	38.96%					
3	Jurisdictional Total	<u>\$ (4,008,354)</u>	<u>\$ (2,873,585)</u>	<u>\$ (5,266,081)</u>	<u>\$(12,148,020)</u>	<u>33.00%</u>	<u>23.65%</u>	<u>43.35%</u>	<u>100.00%</u>

Ameren Illinois Gas  
**Workpaper Supporting Budget Payment Plan Balance**  
 For the Month Ending

Line No.		January (A)	February (B)	March (C)	April (D)	May (E)	June (F)	July (G)
1	2014 Jurisdictional Amount	2,401,048	11,311,831	17,130,590	16,964,671	12,665,063	8,011,394	5,425,311
2	2015 Jurisdictional Amount	2,595,619	9,174,887	13,719,614	13,506,327	9,324,698	4,563,953	2,139,567
3	2016 Jurisdictional Amount	2,595,619	9,174,887	13,719,614	13,506,327	9,324,698	4,563,953	2,139,567

**NOTES**

A negative balance reflects the cumulative amount of overpayments made by customers on the budget payment plan. A positive amount reflects the amount owed by the customer to the Company.

[1] See WPB-13c for the derivation of the Jurisdictional Allocation Factors.

[2] Forecasted Totals represent the average of 2013 and 2014

Ameren Illinois Gas  
**Workpaper Supporting Budget Payment Plan Balance**  
For the Month Ending

Line No.		August (H)	September (I)	October (J)	November (K)	December (L)
1	2014 Jurisdictional Amount	1,945,114	(730,865)	(8,166,971)	(9,579,559)	(6,227,904)
2	2015 Jurisdictional Amount	(735,357)	(2,782,412)	(8,166,971)	(9,579,559)	(6,227,904)
3	2016 Jurisdictional Amount	(735,357)	(2,782,412)	(8,166,971)	(9,579,559)	(6,227,904)

**NOTES**

A negative balance reflects the cumulative amount of overpayments made by customers on the budget payment plan. A positive amount reflects the amount owed by the customer to the Company.

[1] See WPB-13c for the derivation of the Jurisdictional Allocation Factors.

[2] Forecasted Totals represent the average of 2013 and 2014

Ameren Illinois Gas  
**Workpaper Supporting Budget Payment Plan Balance**  
For the Month Ending

Line No.	Description (A)	January (B)	February (C)	March (D)	April (E)	May (F)	June (G)	July (H)
2013								
1	Ameren Illinois Gas	\$ 770,769	\$ 2,244,532	\$ 3,447,021	\$ 3,824,287	\$ 3,303,913	\$ 2,095,328	\$ 1,034,708
2	Ameren Illinois Combined	5,182,873	12,302,351	17,610,429	15,973,198	6,879,335	(2,512,143)	(5,597,269)
3	Jurisdictional Allocation [1]	38.96%	38.96%	38.96%	38.96%	38.96%	38.96%	38.96%
4	Jurisdictional Amount	2,790,191	7,037,942	10,308,637	10,047,982	5,984,334	1,116,513	(1,146,177)
2014								
5	Ameren Illinois Gas	751,312	3,041,223	4,551,244	4,831,339	4,081,833	2,733,299	1,463,118
6	Ameren Illinois Combined	4,187,007	20,990,698	31,926,218	30,794,239	21,784,127	13,395,737	10,055,996
7	Jurisdictional Allocation [1]	39.40%	39.40%	39.40%	39.40%	39.40%	39.40%	39.40%
8	Jurisdictional Amount	2,401,048	11,311,831	17,130,590	16,964,671	12,665,063	8,011,394	5,425,311
9	Jurisdictional Average	\$ 2,595,619	\$ 9,174,887	\$ 13,719,614	\$ 13,506,327	\$ 9,324,698	\$ 4,563,953	\$ 2,139,567

**NOTES**

A negative balance reflects the cumulative amount of overpayments made by customers on the budget payment plan. A positive amount reflects the amount owed by the customer to the Company.

[1] See WPB-13c for the derivation of the Jurisdictional Allocation Factors.

Ameren Illinois Gas  
**Workpaper Supporting Budget Payment Plan Balance**  
For the Month Ending

Line No.	Description	August	September	October	November	December
	(A)	(I)	(J)	(K)	(L)	(M)
2013						
1	Ameren Illinois Gas	\$ (4,362)	\$ (1,028,330)	\$ (2,008,602)	\$ (2,196,190)	\$ (1,300,315)
2	Ameren Illinois Combined	(8,755,571)	(9,767,197)	(15,805,537)	(18,949,513)	(12,646,722)
3	Jurisdictional Allocation [1]	38.96%	38.96%	38.96%	38.96%	38.96%
4	Jurisdictional Amount	<u>(3,415,827)</u>	<u>(4,833,959)</u>	<u>(8,166,971)</u>	<u>(9,579,559)</u>	<u>(6,227,904)</u>
2014						
5	Ameren Illinois Gas	192,502	(1,032,209)			
6	Ameren Illinois Combined	4,448,105	764,807			
7	Jurisdictional Allocation [1]	39.40%	39.40%			
8	Jurisdictional Amount	<u>1,945,114</u>	<u>(730,865)</u>			
9	Jurisdictional Average	<u>\$ (735,357)</u>	<u>\$ (2,782,412)</u>	<u>\$ (8,166,971)</u>	<u>\$ (9,579,559)</u>	<u>\$ (6,227,904)</u>

**NOTES**

A negative balance reflects the cumulative amount of overpayments made by customers on the budget payment plan. A positive amount reflects the amount owed by the customer to the Company.

[1] See WPB-13c for the derivation of the Jurisdictional Allocation Factors.