

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

Line No.	Description	Company Unadjusted Supplemental Direct	Company Adjustments (Sch 1, page 5)	Company Direct Present (Cols. b+c)	Company Direct Proposed Increase	Company Direct Proposed (Cols. d+e)
	(a)	(b)	(c)	(d)	(e)	(f)
1	Gas Operating Revenues	\$ 179,932	\$ (99,152)	\$ 80,780	\$ 14,538	\$ 95,318
2	Other Revenues	10,796	(9,796)	1,000	-	1,000
3	Total Operating Revenue	190,728	(108,948)	81,780	14,538	96,318
4	Uncollectible Expense	1,835	(834)	1,001	140	1,141
5	Cost of Gas	-	-	-	-	-
6	Production Expenses	87,716	(87,168)	548	-	548
7	Storage, Term., and Proc. Expenses	2,778	-	2,778	-	2,778
8	Transmission Expenses	2,144	-	2,144	-	2,144
9	Distribution Expenses	21,512	1,456	22,968	-	22,968
10	Cust. Accounts, Service & Sales	9,415	(3,227)	6,188	-	6,188
11	Administrative and General Expenses	15,211	(1,403)	13,808	-	13,808
12	Depreciaton and Amortization	18,539	(7,481)	11,058	-	11,058
13	Taxes Other Than Income	13,525	(10,235)	3,291	-	3,291
14	Rounding	-	-	-	-	-
15	Total Operating Expense					
16	Before Income Taxes	172,676	(108,891)	63,785	140	63,925
17	State Income Tax	210	(19)	191	1,116	1,306
18	Federal Income Tax	876	(82)	794	4,649	5,443
19	Deferred Taxes and ITCs Net	3,075	-	3,075	-	3,075
20	Total Operating Expenses	176,837	(108,993)	67,844	5,904	73,748
21	NET OPERATING INCOME	\$ 13,891	\$ 45	\$ 13,936	\$ 8,634	\$ 22,570
22	Company Rate Base (Schedule 2, page 1, col d, line 21)					\$ 279,743
23	Company Overall Rate of Return (Schedule 5, col e, line 18)					8.068%

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

Line No.	Description	Interest Synchronization Part 285 Ex. 15.1, Sch 3 (b)	Eliminate PGA Part 285 Schedule C-2.1 (c)	Eliminate Pass-Through Charges Part 285 Schedule C-2.2 (d)	Rider GER Adjustment Part 285 Schedule C-2.3 (e)	Environmental Rider Adjustment Part 285 Schedule C-2.4 (f)	Other Revenue Adjustments Schedule C-2.5 (g)	Subtotal Operating Statement Adjustments (h)
1	Gas Operating Revenues	\$ -	\$ (88,882)	\$ (10,221)	\$ -	\$ -	\$ (49)	\$ (99,152)
2	Other Revenues	-	-	-	(3,240)	(7,091)	371	(9,960)
3	Total Operating Revenue	-	(88,882)	(10,221)	(3,240)	(7,091)	322	(109,112)
4	Uncollectible Expense	-	-	-	-	-	-	-
5	Cost of Gas	-	-	-	-	-	-	-
6	Production Expenses	-	(87,168)	-	-	-	-	(87,168)
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-
9	Distribution Expenses	-	-	-	-	-	-	-
10	Cust. Accounts, Service & Sales	-	-	-	(3,240)	-	-	(3,240)
11	Administrative and General Expenses	-	-	-	-	-	-	-
12	Depreciaton and Amortization	-	-	-	-	(7,091)	-	(7,091)
13	Taxes Other Than Income	-	-	(10,221)	-	-	-	(10,221)
14		-	-	-	-	-	-	-
15	Total Operating Expense	-	(87,168)	(10,221)	(3,240)	(7,091)	-	(107,719)
16	Before Income Taxes	-	(87,168)	(10,221)	(3,240)	(7,091)	-	(107,719)
17	State Income Tax	(15)	(133)	-	-	-	25	(123)
18	Federal Income Tax	(64)	(553)	-	-	-	104	(513)
19		-	-	-	-	-	-	-
20	Total Operating Expenses	(79)	(87,854)	(10,221)	(3,240)	(7,091)	129	(108,356)
21	NET OPERATING INCOME	\$ 79	\$ (1,028)	\$ -	\$ -	\$ -	\$ 193	\$ (756)

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

Line No.	Description	Subtotal Operating Statement Adjustments	Company Use of Fuels Part 285 Schedule C-2.6	Franchise Requirement Part 285 Schedule C-2.7	Interest on Customer Deposits Part 285 Schedule C-2.8	Uncollectible Expense Part 285 Schedule C-2.9	Incentive Compensation Part 285 Schedule C-2.10	Subtotal Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gas Operating Revenues	\$ (99,152)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (99,152)
2	Other Revenues	(9,960)	-	-	-	-	-	(9,960)
3	Total Operating Revenue	(109,112)	-	-	-	-	-	(109,112)
4	Uncollectible Expense	-	-	-	-	(834)	-	(834)
5	Cost of Gas	-	-	-	-	-	-	-
6	Production Expenses	(87,168)	-	-	-	-	-	(87,168)
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-
9	Distribution Expenses	-	274	1,182	-	-	-	1,456
10	Cust. Accounts, Service & Sales	(3,240)	-	-	12	-	-	(3,227)
11	Administrative and General Expenses	-	-	(726)	-	-	(141)	(867)
12	Depreciaton and Amortization	(7,091)	-	-	-	(869)	-	(7,961)
13	Taxes Other Than Income	(10,221)	-	-	-	-	-	(10,221)
14		-	-	-	-	-	-	-
15	Total Operating Expense							
16	Before Income Taxes	(107,719)	274	456	12	(1,703)	(141)	(108,820)
17	State Income Tax	(123)	(21)	(35)	(1)	132	11	(38)
18	Federal Income Tax	(513)	(89)	(147)	(4)	550	45	(158)
19		-	-	-	-	-	-	-
20	Total Operating Expenses	(108,356)	165	273	7	(1,021)	(84)	(109,016)
21	NET OPERATING INCOME	\$ (756)	\$ (165)	\$ (273)	\$ (7)	\$ 1,021	\$ 84	\$ (96)

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

Line No.	Description	Subtotal Operating Statement Adjustments	Performance Share Unit Program Part 285 Schedule C-2.11	Lobbying Part 285 Schedule C-2.12	Injuries and Damages Part 285 Schedule C-2.13	Charitable Contributions Part 285 Schedule C-2.14	Other Ratemaking Adjustments Part 285 Schedule C-2.15	Subtotal Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gas Operating Revenues	\$ (99,152)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (99,152)
2	Other Revenues	(9,960)	-	-	-	-	-	(9,960)
3	Total Operating Revenue	(109,112)	-	-	-	-	-	(109,112)
4	Uncollectible Expense	(834)	-	-	-	-	-	(834)
5	Cost of Gas	-	-	-	-	-	-	-
6	Production Expenses	(87,168)	-	-	-	-	-	(87,168)
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-
9	Distribution Expenses	1,456	-	-	-	-	-	1,456
10	Cust. Accounts, Service & Sales	(3,227)	-	-	-	-	(0)	(3,227)
11	Administrative and General Expenses	(867)	(518)	(8)	(70)	152	(40)	(1,350)
12	Depreciaton and Amortization	(7,961)	-	-	-	-	-	(7,961)
13	Taxes Other Than Income	(10,221)	-	-	-	-	(14)	(10,235)
14		-	-	-	-	-	-	-
15	Total Operating Expense							
16	Before Income Taxes	(108,820)	(518)	(8)	(70)	152	(54)	(109,318)
17	State Income Tax	(38)	40	1	5	(12)	4	1
18	Federal Income Tax	(158)	167	3	22	(49)	17	2
19		-	-	-	-	-	-	-
20	Total Operating Expenses	(109,016)	(310)	(5)	(42)	91	(32)	(109,314)
21	NET OPERATING INCOME	\$ (96)	\$ 310	\$ 5	\$ 42	\$ (91)	\$ 32	\$ 202

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

Line No.	Description	Subtotal Operating Statement Adjustments	Depreciation Part 285 Schedule C-2.16	Rate Case Expense Schedule C-2.17	Total Additional Rental Revenues Adjustment Ameren Exhibit 15.4	Tiered Pension Ratio Correction Adjustment Ameren Exhibit 15.5	Edison Electric Dues Adjustment Exhibit 15.6	Gas Transport Enhancement Project Adjustment Ameren Exhibit 15.7	Total Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Gas Operating Revenues	\$ (99,152)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (99,152)
2	Other Revenues	(9,960)	-	-	164	-	-	-	(9,796)
3	Total Operating Revenue	(109,112)	-	-	164	-	-	-	(108,948)
4	Uncollectible Expense	(834)	-	-	-	-	-	-	(834)
5	Cost of Gas	-	-	-	-	-	-	-	-
6	Production Expenses	(87,168)	-	-	-	-	-	-	(87,168)
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-	-
9	Distribution Expenses	1,456	-	-	-	-	-	-	1,456
10	Cust. Accounts, Service & Sales	(3,227)	-	-	-	-	-	-	(3,227)
11	Administrative and General Expenses	(1,350)	-	-	-	(6)	(47)	-	(1,403)
12	Depreciation and Amortization	(7,961)	(222)	439	-	-	-	263	(7,481)
13	Taxes Other Than Income	(10,235)	-	-	-	-	-	-	(10,235)
14		-	-	-	-	-	-	-	-
15	Total Operating Expense								
16	Before Income Taxes	(109,318)	(222)	439	-	(6)	(47)	263	(108,891)
17	State Income Tax	1	17	(34)	13	0	4	(20)	(19)
18	Federal Income Tax	2	72	(142)	53	2	15	(85)	(82)
19		-	-	-	-	-	-	-	-
20	Total Operating Expenses	(109,314)	(133)	263	66	(4)	(28)	158	(108,993)
21	NET OPERATING INCOME	\$ 202	\$ 133	\$ (263)	\$ 98	\$ 4	\$ 28	\$ (158)	\$ 45

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

Line No.	Description	Company Unadjusted Rate Base Supplemental Direct	Company Adjustments (Sch 2, page 3)	Company Direct Rate Base (Col. b+c)
	(a)	(b)	(c)	(d)
1	Gross Plant in Service	\$ 556,185	\$ (7,729)	\$ 548,456
2	Less Accum. Deprec. and Amort.	(230,176)	(451)	(230,627)
3		-	-	-
4	Net Plant	<u>326,009</u>	<u>(8,180)</u>	<u>317,829</u>
5	Additions to Rate Base			
6	Cash Working Capital Allowance	-	6,219	6,219
7	Materials & Supplies Inventory	22,107	(5,704)	16,403
8		-	-	-
9		-	-	-
10		-	-	-
11		-	-	-
12		-	-	-
13		-	-	-
14	Deductions From Rate Base			
15	Accum. Deferred Income Taxes	(52,271)	(4,238)	(56,509)
16	Customer Advances for Construction	(1,702)	-	(1,702)
17	Customer Deposits	(2,490)	(7)	(2,497)
18		-	-	-
19		-	-	-
20		<u>-</u>	<u>-</u>	<u>-</u>
21	Rate Base	<u>\$ 291,653</u>	<u>\$ (11,910)</u>	<u>\$ 279,743</u>

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

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

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

Line No.	Description	Subtotal Rate Base Adjustments	Cash Working Capital Part 285 Schedule B-8	Materials & Supplies Inventory Part 285 Schedule B-2.10	Customer Deposits 13 Month Avg Part 285 Schedule B-2.11	Gas	Gas Stored Underground Ameren Exhibit 15.8	Total Rate Base Adjustments
						Transport Enhancement Project Adjustment Ameren Exhibit 15.7		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gross Plant in Service	\$ (9,039)	\$ -	\$ -	\$ -	\$ 1,310	\$ -	\$ (7,729)
2	Less Accum. Deprec. and Amort.	228	-	-	-	(679)	-	(451)
3		-	-	-	-	-	-	-
4	Additions to Rate Base	(8,811)	-	-	-	631	-	(8,180)
5	Additions to Rate Base							
6	Cash Working Capital Allowance	-	6,219	-	-	-	-	6,219
7	Materials & Supplies Inventory	-	-	(6,872)	-	-	1,168	(5,704)
8		-	-	-	-	-	-	-
9		-	-	-	-	-	-	-
10		-	-	-	-	-	-	-
11		-	-	-	-	-	-	-
12		-	-	-	-	-	-	-
13		-	-	-	-	-	-	-
14	Deductions From Rate Base							
15	Accum. Deferred Income Taxes	(4,011)	-	-	-	(227)	-	(4,238)
16	Customer Advances for Construction	-	-	-	-	-	-	-
17	Customer Deposits	-	-	-	(7)	-	-	(7)
18		-	-	-	-	-	-	-
19		-	-	-	-	-	-	-
20		-	-	-	-	-	-	-
21	Rate Base	\$ (12,822)	\$ 6,219	\$ (6,872)	\$ (7)	\$ 404	\$ 1,168	\$ (11,910)

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

Line No.	Description (A)	Company Direct Proposed (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col C/365)	Cash Working Capital Requirement (E) Col. D x Col. B
REVENUES					
1	Revenues at Present Rates	\$ 96,318	55.68	15.25%	14,693
2	Plus PGA Revenues	87,168	55.68	15.25%	13,297
3	Plus ICC Gross Revenue Tax	157	-	0.00%	-
4	Plus Municipal Utility Tax	3,064	-	0.00%	-
5	Plus Energy Assistance Charges	1,977	-	0.00%	-
6	Plus Illinois Public Utility Tax	5,023	-	0.00%	-
7	Plus Interest Expense and Bank Facility Fees	8,062	55.68	15.25%	1,230
8	(Less) Deferred Taxes and ITCs Net	(3,075)	55.68	15.25%	(469)
9	(Less) Uncollectibles	(1,141)	55.68	15.25%	(174)
10	(Less) Depreciation and Amortization	(11,058)	55.68	15.25%	(1,687)
11	(Less) Return on Equity and Debt	(22,570)	55.68	15.25%	(3,443)
12	TOTAL - REVENUES	<u>\$ 163,926</u>			<u>\$ 23,447</u>
EXPENSES					
13	Employee Benefits	\$ 2,878	(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)	22,795	(47.04)	-12.89%	(2,938)
17	FICA	1,212	(13.13)	-3.60%	(44)
18	Federal Unemployment Tax	7	(76.38)	-20.92%	(2)
19	State Unemployment Tax	21	(76.38)	-20.92%	(4)
20	St. Louis Payroll Expense Tax	1	(87.33)	-23.93%	(0)
21	ICC Gross Revenue Tax	157	25.92	7.10%	11
22	Invested Capital Tax	1,634	(30.13)	-8.25%	(135)
23	Municipal Utility Tax	3,064	(45.63)	-12.50%	(383)
24	Energy Assistance Charges	1,977	(45.66)	-12.51%	(247)
25	Corporation Franchise Tax	102	(193.45)	-53.00%	(54)
26	Illinois Public Utility Tax	5,023	(29.79)	-8.16%	(410)
27	Property/Real Estate Taxes	313	(387.27)	-106.10%	(333)
28	Interest Expense	7,945	(91.25)	-25.00%	(1,986)
29	Bank Facility Fees	118	307.92	84.36%	99
30	Federal Income Tax	5,443	(37.88)	-10.38%	(565)
31	State Income Tax	1,306	(37.88)	-10.38%	(136)
32	TOTAL EXPENSES	<u>\$ 163,926</u>			<u>\$ (17,229)</u>
33	CASH WORKING CAPITAL REQUIREMENT - SUPPLEMENTAL DIRECT				<u>\$ 6,219</u>
34	CASH WORKING CAPITAL REQUIREMENT - DIRECT ADJUSTMENTS				<u>\$ -</u>
35	DIFFERENCE - ADJUSTMENT TO CASH WORKING CAPITAL				<u>\$ 6,219</u>

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

Line No.	Description (a)	Amount (b)
1	Rate Base	\$ 279,743 ⁽¹⁾
2	Weighted Cost of Debt	<u>2.88%</u> ⁽²⁾
3	Synchronized Interest Per Company Supplemental Direct (Line 1 x Line 2)	\$ 8,062
4	Company Direct Interest Expense	7,864
5	Increase (Decrease) in Interest Expense (Line 3 - Line 4)	<u>198</u>
6	Increase (Decrease) in State Income Tax Expense	
7	at 7.750%	<u>(15)</u>
8	Increase (Decrease) in Federal Income Tax Expense	
9	at 35.000%	<u>\$ (64)</u>

(1) Source: Company Exhibit 15.1, Schedule 2, Page 1, col D, ln 21.

(2) Source: Company Exhibit 15.1, Schedule 5, col E, ln 12, 13 & 14.

Ameren Illinois Gas Rate Zone I - (CIPS)

Gross Revenue Conversion Factor For the Test Year Ending December 31, 2016

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

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

Line No.	Description	Amount	Percent of Total	Percent of Cost	Weighted Component	Effective Tax Rates	After-Tax Cost of Capital
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>PER COMPANY DIRECT</u>						
2	Long Term Debt	\$ 2,373,015	47.425%	5.806%	2.754%	40.0375%	1.6510%
3	Short Term Debt	67,135	1.342%	2.280%	0.031%	40.0375%	0.0190%
4	Bank Facility Costs		0.000%	0.042%	0.042%	40.0375%	0.0250%
5			0.000%	0.000%	0.000%		0.0000%
6	Preferred Stock	61,705	1.233%	4.979%	0.061%		0.0610%
7	Common Stock	<u>2,501,855</u>	<u>50.000%</u>	10.250%	<u>5.125%</u>		<u>5.1250%</u>
8	Total	<u>\$ 5,003,710</u>	<u>100.000%</u>		<u>8.013%</u>		<u>6.8810%</u>
9							
10							
11	<u>PER COMPANY SUPPLEMENTAL DIRECT</u>						
12	Long Term Debt	\$ 2,342,601	47.426%	5.922%	2.809%	40.0375%	1.6840%
13	Short Term Debt	66,244	1.341%	2.280%	0.031%	40.0375%	0.0190%
14	Bank Facility Costs		0.000%	0.042%	0.042%	40.0375%	0.0250%
15			0.000%	0.000%	0.000%		0.0000%
16	Preferred Stock	60,918	1.233%	4.979%	0.061%		0.0610%
17	Common Stock	<u>2,469,764</u>	<u>50.000%</u>	10.250%	<u>5.125%</u>		<u>5.1250%</u>
18	Total	<u>\$ 4,939,527</u>	<u>100.000%</u>		<u>8.068%</u>		<u>6.9140%</u>
19							
20							
21	<u>EFFECTIVE TAX RATE</u>						
22	State Income Tax Rate	7.7500%					
23	Federal Income Tax Rate	35.0000%					
24							
25	[State Rate + ((1- State Rate) x Federal Rate)]	<u>40.0375%</u>					

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

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

Line No.	Description	Company Unadjusted Supplemental Direct	Company Adjustments (Sch 1, page 5)	Company Direct Present (Cols. b+c)	Company Direct Proposed Increase	Company Direct Proposed (Cols. d+e)
	(a)	(b)	(c)	(d)	(e)	(f)
1	Gas Operating Revenues	\$ 201,886	\$ (111,250)	\$ 90,636	\$ 13,131	\$ 103,767
2	Other Revenues	12,113	(10,991)	1,122	-	1,122
3	Total Operating Revenue	214,000	(122,241)	91,759	13,131	104,889
4	Uncollectible Expense	2,152	(1,389)	764	132	896
5	Cost of Gas	-	-	-	-	-
6	Production Expenses	98,575	(97,804)	772	-	772
7	Storage, Term., and Proc. Expenses	3,909	-	3,909	-	3,909
8	Transmission Expenses	1,745	-	1,745	-	1,745
9	Distribution Expenses	21,931	1,604	23,535	-	23,535
10	Cust. Accounts, Service & Sales	10,870	(3,615)	7,255	-	7,255
11	Administrative and General Expenses	16,944	(1,606)	15,337	-	15,337
12	Depreciaton and Amortization	22,538	(8,509)	14,028	-	14,028
13	Taxes Other Than Income	15,650	(11,483)	4,167	-	4,167
14	Rounding	-	-	-	-	-
15	Total Operating Expense					
16	Before Income Taxes	194,314	(122,802)	71,512	132	71,644
17	State Income Tax	232	26	259	1,007	1,266
18	Federal Income Tax	968	109	1,077	4,197	5,274
19	Deferred Taxes and ITCs Net	3,395	-	3,395	-	3,395
20	Total Operating Expenses	198,909	(122,667)	76,243	5,336	81,579
21	NET OPERATING INCOME	\$ 15,090	\$ 425	\$ 15,516	\$ 7,794	\$ 23,310
22	Company Rate Base (Schedule 2, page 1, col d, line 21)					\$ 288,923
23	Company Overall Rate of Return (Schedule 5, col e, line 18)					8.068%

Ameren Illinois Gas Rate Zone II - (CILCO)

Adjustments to Operating Income
 For the Test Year Ending December 31, 2016
 (In Thousands)

Line No.	Description	Interest Synchronization Part 285 Ex. 15.2, Sch 3 (b)	Eliminate PGA Part 285 Schedule C-2.1 (c)	Eliminate Pass-Through Charges Part 285 Schedule C-2.2 (d)	Rider GER Adjustment Part 285 Schedule C-2.3 (e)	Environmental Rider Adjustment Part 285 Schedule C-2.4 (f)	Other Revenue Adjustments Schedule C-2.5 (g)	Subtotal Operating Statement Adjustments (h)
1	Gas Operating Revenues	\$ -	\$ (99,727)	\$ (11,468)	\$ -	\$ -	\$ (55)	\$ (111,250)
2	Other Revenues	-	-	-	(3,635)	(7,956)	416	(11,175)
3	Total Operating Revenue	-	(99,727)	(11,468)	(3,635)	(7,956)	361	(122,425)
4	Uncollectible Expense	-	-	-	-	-	-	-
5	Cost of Gas	-	-	-	-	-	-	-
6	Production Expenses	-	(97,804)	-	-	-	-	(97,804)
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-
9	Distribution Expenses	-	-	-	-	-	-	-
10	Cust. Accounts, Service & Sales	-	-	-	(3,635)	-	-	(3,635)
11	Administrative and General Expenses	-	-	-	-	-	-	-
12	Depreciaton and Amortization	-	-	-	-	(7,956)	-	(7,956)
13	Taxes Other Than Income	-	-	(11,468)	-	-	-	(11,468)
14		-	-	-	-	-	-	-
15	Total Operating Expense	-	(97,804)	(11,468)	(3,635)	(7,956)	-	(120,863)
16	Before Income Taxes	-	(97,804)	(11,468)	(3,635)	(7,956)	-	(120,863)
17	State Income Tax	(17)	(149)	-	-	-	28	(138)
18	Federal Income Tax	(72)	(621)	-	-	-	117	(576)
19		-	-	-	-	-	-	-
20	Total Operating Expenses	(89)	(98,574)	(11,468)	(3,635)	(7,956)	145	(121,577)
21	NET OPERATING INCOME	\$ 89	\$ (1,153)	\$ -	\$ -	\$ -	\$ 217	\$ (848)

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

Line No.	Description	Subtotal Operating Statement Adjustments	Company Use of Fuels Part 285 Schedule C-2.6	Franchise Requirement Part 285 Schedule C-2.7	Interest on Customer Deposits Part 285 Schedule C-2.8	Uncollectible Expense Part 285 Schedule C-2.9	Incentive Compensation Part 285 Schedule C-2.10	Subtotal Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gas Operating Revenues	\$ (111,250)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (111,250)
2	Other Revenues	(11,175)	-	-	-	-	-	(11,175)
3	Total Operating Revenue	(122,425)	-	-	-	-	-	(122,425)
4	Uncollectible Expense	-	-	-	-	(1,389)	-	(1,389)
5	Cost of Gas	-	-	-	-	-	-	-
6	Production Expenses	(97,804)	-	-	-	-	-	(97,804)
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-
9	Distribution Expenses	-	283	1,321	-	-	-	1,604
10	Cust. Accounts, Service & Sales	(3,635)	-	-	20	-	-	(3,615)
11	Administrative and General Expenses	-	-	(851)	-	-	(153)	(1,004)
12	Depreciation and Amortization	(7,956)	-	-	-	(1,020)	-	(8,976)
13	Taxes Other Than Income	(11,468)	-	-	-	-	-	(11,468)
14		-	-	-	-	-	-	-
15	Total Operating Expense							
16	Before Income Taxes	(120,863)	283	470	20	(2,408)	(153)	(122,652)
17	State Income Tax	(138)	(22)	(36)	(2)	187	12	1
18	Federal Income Tax	(576)	(91)	(152)	(6)	778	49	1
19		-	-	-	-	-	-	-
20	Total Operating Expenses	(121,577)	170	282	12	(1,444)	(92)	(122,650)
21	NET OPERATING INCOME	\$ (848)	\$ (170)	\$ (282)	\$ (12)	\$ 1,444	\$ 92	\$ 225

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

Line No.	Description	Subtotal Operating Statement Adjustments	Performance Share Unit Program Part 285 Schedule C-2.11	Lobbying Part 285 Schedule C-2.12	Injuries and Damages Part 285 Schedule C-2.13	Charitable Contributions Part 285 Schedule C-2.14	Other Ratemaking Adjustments Part 285 Schedule C-2.15	Subtotal Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gas Operating Revenues	\$ (111,250)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (111,250)
2	Other Revenues	(11,175)	-	-	-	-	-	(11,175)
3	Total Operating Revenue	(122,425)	-	-	-	-	-	(122,425)
4	Uncollectible Expense	(1,389)	-	-	-	-	-	(1,389)
5	Cost of Gas	-	-	-	-	-	-	-
6	Production Expenses	(97,804)	-	-	-	-	-	(97,804)
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-
9	Distribution Expenses	1,604	-	-	-	-	-	1,604
10	Cust. Accounts, Service & Sales	(3,615)	-	-	-	-	(0)	(3,615)
11	Administrative and General Expenses	(1,004)	(562)	(9)	(96)	165	(43)	(1,549)
12	Depreciaton and Amortization	(8,976)	-	-	-	-	-	(8,976)
13	Taxes Other Than Income	(11,468)	-	-	-	-	(15)	(11,483)
14		-	-	-	-	-	-	-
15	Total Operating Expense							
16	Before Income Taxes	(122,652)	(562)	(9)	(96)	165	(58)	(123,212)
17	State Income Tax	1	44	1	7	(13)	5	44
18	Federal Income Tax	1	182	3	31	(53)	19	182
19		-	-	-	-	-	-	-
20	Total Operating Expenses	(122,650)	(337)	(5)	(57)	99	(35)	(122,986)
21	NET OPERATING INCOME	\$ 225	\$ 337	\$ 5	\$ 57	\$ (99)	\$ 35	\$ 561

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

Line No.	Description	Subtotal Operating Statement Adjustments	Depreciation Part 285 Schedule C-2.16	Rate Case Expense Schedule C-2.17	Total Additional Rental Revenues Adjustment Ameren Exhibit 15.4	Tiered Pension Ratio Correction Adjustment Ameren Exhibit 15.5	Edison Electric Dues Adjustment Exhibit 15.6	Gas Transport Enhancement Project Adjustment Ameren Exhibit 15.7	Total Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Gas Operating Revenues	\$ (111,250)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (111,250)
2	Other Revenues	(11,175)	-	-	184	-	-	-	(10,991)
3	Total Operating Revenue	(122,425)	-	-	184	-	-	-	(122,241)
4	Uncollectible Expense	(1,389)	-	-	-	-	-	-	(1,389)
5	Cost of Gas	-	-	-	-	-	-	-	-
6	Production Expenses	(97,804)	-	-	-	-	-	-	(97,804)
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-	-
9	Distribution Expenses	1,604	-	-	-	-	-	-	1,604
10	Cust. Accounts, Service & Sales	(3,615)	-	-	-	-	-	-	(3,615)
11	Administrative and General Expenses	(1,549)	-	-	-	(6)	(51)	-	(1,606)
12	Depreciaton and Amortization	(8,976)	(280)	439	-	-	-	308	(8,509)
13	Taxes Other Than Income	(11,483)	-	-	-	-	-	-	(11,483)
14		-	-	-	-	-	-	-	-
15	Total Operating Expense								
16	Before Income Taxes	(123,212)	(280)	439	-	(6)	(51)	308	(122,802)
17	State Income Tax	44	22	(34)	14	0	4	(24)	26
18	Federal Income Tax	182	90	(142)	59	2	16	(99)	109
19		-	-	-	-	-	-	-	-
20	Total Operating Expenses	(122,986)	(168)	263	74	(4)	(30)	185	(122,667)
21	NET OPERATING INCOME	\$ 561	\$ 168	\$ (263)	\$ 110	\$ 4	\$ 30	\$ (185)	\$ 425

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

Line No.	Description	Company Unadjusted Rate Base Supplemental Direct	Company Adjustments (Sch 2, page 3)	Company Direct Rate Base (Col. b+c)
	(a)	(b)	(c)	(d)
1	Gross Plant in Service	\$ 758,120	\$ (11,511)	\$ 746,610
2	Less Accum. Deprec. and Amort.	(404,527)	\$ (507)	(405,035)
3		-	-	-
4	Net Plant	353,593	(12,018)	341,575
5	Additions to Rate Base			
6	Cash Working Capital Allowance	-	6,233	6,233
7	Materials & Supplies Inventory	33,998	(8,876)	25,122
8		-	-	-
9		-	-	-
10		-	-	-
11		-	-	-
12		-	-	-
13		-	-	-
14	Deductions From Rate Base			
15	Accum. Deferred Income Taxes	(71,910)	(5,830)	(77,741)
16	Customer Advances for Construction	(2,342)	-	(2,342)
17	Customer Deposits	(3,809)	(116)	(3,925)
18		-	-	-
19		-	-	-
20		-	-	-
21	Rate Base	\$ 309,529	\$ (20,606)	\$ 288,923

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

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

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

Line No.	Description	Subtotal Rate Base Adjustments	Cash Working Capital Part 285 Schedule B-8	Materials & Supplies Inventory Part 285 Schedule B-2.10	Customer Deposits 13 Month Avg Part 285 Schedule B-2.11	Gas Transport Enhancement Project Adjustment Ameren Exhibit 15.7	Gas Stored Underground Ameren Exhibit 15.8	Total Rate Base Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gross Plant in Service	\$ (13,045)	\$ -	\$ -	\$ -	\$ 1,535	\$ -	\$ (11,511)
2	Less Accum. Deprec. and Amort.	288	-	-	-	(795)	-	(507)
3		-	-	-	-	-	-	-
4	Additions to Rate Base	(12,757)	-	-	-	740	-	(12,018)
5	Additions to Rate Base							
6	Cash Working Capital Allowance	-	6,233	-	-	-	-	6,233
7	Materials & Supplies Inventory	-	-	(10,720)	-	-	1,845	(8,876)
8		-	-	-	-	-	-	-
9		-	-	-	-	-	-	-
10		-	-	-	-	-	-	-
11		-	-	-	-	-	-	-
12		-	-	-	-	-	-	-
13		-	-	-	-	-	-	-
14	Deductions From Rate Base							
15	Accum. Deferred Income Taxes	(5,518)	-	-	-	(312)	-	(5,830)
16	Customer Advances for Construction	-	-	-	-	-	-	-
17	Customer Deposits	-	-	-	(116)	-	-	(116)
18		-	-	-	-	-	-	-
19		-	-	-	-	-	-	-
20		-	-	-	-	-	-	-
21	Rate Base	\$ (18,275)	\$ 6,233	\$ (10,720)	\$ (116)	\$ 427	\$ 1,845	\$ (20,606)

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

Line No.	Description (A)	Company Direct Proposed (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col E/365)	Cash Working Capital Requirement (E) Col. D x Col. B
REVENUES					
1	Revenues at Present Rates	\$ 104,889	55.68	15.25%	\$ 16,001
2	Plus PGA Revenues	97,804	55.68	15.25%	\$ 14,920
3	Plus ICC Gross Revenue Tax	176	-	0.00%	\$ -
4	Plus Municipal Utility Tax	3,438	-	0.00%	\$ -
5	Plus Energy Assistance Charges	2,219	-	0.00%	\$ -
6	Plus Illinois Public Utility Tax	5,636	-	0.00%	\$ -
7	Plus Interest Expense and Bank Facility Fees	8,327	55.68	15.25%	\$ 1,270
8	(Less) Deferred Taxes and ITCs Net	(3,395)	55.68	15.25%	\$ (518)
9	(Less) Uncollectibles	(895)	55.68	15.25%	\$ (137)
10	(Less) Depreciation and Amortization	(14,028)	55.68	15.25%	\$ (2,140)
11	(Less) Return on Equity and Debt	(23,310)	55.68	15.25%	\$ (3,556)
12	TOTAL - REVENUES	<u><u>\$ 180,859</u></u>			<u><u>\$ 25,840</u></u>
EXPENSES					
13	Employee Benefits	\$ 3,126	(20.27)	-5.55%	\$ (174)
14	Payroll	18,914	(11.53)	-3.16%	\$ (598)
15	PGA Expense	97,804	(38.62)	-10.58%	\$ (10,350)
16	Other Operations and Maintenance (less uncollec	30,513	(47.04)	-12.89%	\$ (3,932)
17	FICA	1,317	(13.13)	-3.60%	\$ (47)
18	Federal Unemployment Tax	8	(76.38)	-20.92%	\$ (2)
19	State Unemployment Tax	22	(76.38)	-20.92%	\$ (5)
20	St. Louis Payroll Expense Tax	1	(87.33)	-23.93%	\$ (0)
21	ICC Gross Revenue Tax	176	25.92	7.10%	\$ 13
22	Invested Capital Tax	2,248	(30.13)	-8.25%	\$ (186)
23	Municipal Utility Tax	3,438	(45.63)	-12.50%	\$ (430)
24	Energy Assistance Charges	2,219	(45.66)	-12.51%	\$ (278)
25	Corporation Franchise Tax	140	(193.45)	-53.00%	\$ (74)
26	Illinois Public Utility Tax	5,636	(29.79)	-8.16%	\$ (460)
27	Property/Real Estate Taxes	431	(387.27)	-106.10%	\$ (457)
28	Interest Expense	8,205	(91.25)	-25.00%	\$ (2,051)
29	Bank Facility Fees	121	307.92	84.36%	\$ 102
30	Federal Income Tax	5,274	(37.88)	-10.38%	\$ (547)
31	State Income Tax	1,266	(37.88)	-10.38%	\$ (131)
32	TOTAL EXPENSES	<u><u>\$ 180,859</u></u>			<u><u>\$ (19,607)</u></u>
33	CASH WORKING CAPITAL REQUIREMENT - SUPPLEMENTAL DIRECT				<u><u>\$ 6,233</u></u>
34	CASH WORKING CAPITAL REQUIREMENT - DIRECT ADJUSTMENTS				<u><u>\$ -</u></u>
35	DIFFERENCE - ADJUSTMENT TO CASH WORKING CAPITAL				<u><u>\$ 6,233</u></u>

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

Line No.	Description (a)	Amount (b)
1	Rate Base	\$ 288,923 ⁽¹⁾
2	Weighted Cost of Debt	<u>2.88% ⁽²⁾</u>
3	Synchronized Interest Per Company Supplemental Direct (Line 1 x Line 2)	\$ 8,327
4	Company Direct Interest Expense	8,104
5	Increase (Decrease) in Interest Expense (Line 3 - Line 4)	<u>223</u>
6	Increase (Decrease) in State Income Tax Expense	
7	at 7.750%	<u>(17)</u>
8	Increase (Decrease) in Federal Income Tax Expense	
9	at 35.000%	<u>\$ (72)</u>

(1) Source: Company Exhibit 15.2, Schedule 2, Page 1, col D, ln 21.

(2) Source: Company Exhibit 15.2, Schedule 5, col E, ln 12, 13 & 14.

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

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

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

Line No.	Description	Amount	Percent of Total	Percent of Cost	Weighted Component	Effective Tax Rates	After-Tax Cost of Capital
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>PER COMPANY DIRECT</u>						
2	Long Term Debt	\$ 2,373,015	47.425%	5.806%	2.754%	40.0375%	1.6510%
3	Short Term Debt	67,135	1.342%	2.280%	0.031%	40.0375%	0.0190%
4	Bank Facility Costs		0.000%	0.042%	0.042%	40.0375%	0.0250%
5			0.000%	0.000%	0.000%		0.0000%
6	Preferred Stock	61,705	1.233%	4.979%	0.061%		0.0610%
7	Common Stock	<u>2,501,855</u>	<u>50.000%</u>	10.250%	<u>5.125%</u>		<u>5.1250%</u>
8	Total	<u>\$ 5,003,710</u>	<u>100.000%</u>		<u>8.013%</u>		<u>6.8810%</u>
9							
10							
11	<u>PER COMPANY SUPPLEMENTAL DIRECT</u>						
12	Long Term Debt	\$ 2,342,601	47.426%	5.922%	2.809%	40.0375%	1.6840%
13	Short Term Debt	66,244	1.341%	2.280%	0.031%	40.0375%	0.0190%
14	Bank Facility Costs		0.000%	0.042%	0.042%	40.0375%	0.0250%
15			0.000%	0.000%	0.000%		0.0000%
16	Preferred Stock	60,918	1.233%	4.979%	0.061%		0.0610%
17	Common Stock	<u>2,469,764</u>	<u>50.000%</u>	10.250%	<u>5.125%</u>		<u>5.1250%</u>
18	Total	<u>\$ 4,939,527</u>	<u>100.000%</u>		<u>8.068%</u>		<u>6.9140%</u>
19							
20							
21	<u>EFFECTIVE TAX RATE</u>						
22	State Income Tax Rate	7.7500%					
23	Federal Income Tax Rate	35.0000%					
24							
25	[State Rate + ((1- State Rate) x Federal Rate)]	<u>40.0375%</u>					

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

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

Line No.	Description	Company Unadjusted Supplemental Direct	Company Adjustments (Sch 1, page 5)	Company Direct Present (Cols. b+c)	Company Direct Proposed Increase	Company Direct Proposed (Cols. d+e)
	(a)	(b)	(c)	(d)	(e)	(f)
1	Gas Operating Revenues	\$ 403,236	\$ (222,204)	\$ 181,031	\$ 26,865	\$ 207,896
2	Other Revenues	24,195	(21,953)	2,241	-	2,241
3	Total Operating Revenue	427,430	(244,157)	183,273	26,865	210,138
4	Uncollectible Expense	4,210	(2,490)	1,720	264	1,984
5	Cost of Gas	-	-	-	-	-
6	Production Expenses	196,721	(195,347)	1,374	-	1,374
7	Storage, Term., and Proc. Expenses	6,957	-	6,957	-	6,957
8	Transmission Expenses	5,796	-	5,796	-	5,796
9	Distribution Expenses	42,954	3,144	46,098	-	46,098
10	Cust. Accounts, Service & Sales	21,419	(7,233)	14,187	-	14,187
11	Administrative and General Expenses	32,934	(3,140)	29,794	-	29,794
12	Depreciaton and Amortization	41,348	(17,306)	24,041	-	24,041
13	Taxes Other Than Income	30,791	(22,935)	7,856	-	7,856
14	Rounding	-	-	-	-	-
15	Total Operating Expense					
16	Before Income Taxes	383,130	(245,308)	137,822	264	138,086
17	State Income Tax	522	54	576	2,062	2,638
18	Federal Income Tax	2,177	224	2,402	8,589	10,990
19	Deferred Taxes and ITCs Net	7,695	-	7,695	-	7,695
20	Total Operating Expenses	393,525	(245,029)	148,496	10,914	159,410
21	NET OPERATING INCOME	\$ 33,905	\$ 872	\$ 34,777	\$ 15,951	\$ 50,728
22	Company Rate Base (Schedule 2, page 1, col d, line 21)					\$ 628,750
23	Company Overall Rate of Return (Schedule 5, col e, line 18)					8.068%

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

Line No.	Description	Interest Synchronization Part 285 Ex. 15.3, Sch 3 (b)	Eliminate PGA Part 285 Schedule C-2.1 (c)	Eliminate Pass-Through Charges Part 285 Schedule C-2.2 (d)	Rider GER Adjustment Part 285 Schedule C-2.3 (e)	Environmental Rider Adjustment Part 285 Schedule C-2.4 (f)	Other Revenue Adjustments Schedule C-2.5 (g)	Subtotal Operating Statement Adjustments (h)
1	Gas Operating Revenues	\$ -	\$ (199,188)	\$ (22,906)	\$ -		\$ (110)	\$ (222,204)
2	Other Revenues	-	-	-	(7,260)	(15,892)	832	(22,320)
3	Total Operating Revenue	-	(199,188)	(22,906)	(7,260)	(15,892)	721	(244,524)
4	Uncollectible Expense	-	-	-	-	-	-	-
5	Cost of Gas	-	-	-	-	-	-	-
6	Production Expenses	-	(195,347)	-	-	-	-	(195,347)
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-
9	Distribution Expenses	-	-	-	-	-	-	-
10	Cust. Accounts, Service & Sales	-	-	-	(7,260)	-	-	(7,260)
11	Administrative and General Expenses	-	-	-	-	-	-	-
12	Depreciaton and Amortization	-	-	-	-	(15,892)	-	(15,892)
13	Taxes Other Than Income	-	-	(22,906)	-	-	-	(22,906)
14		-	-	-	-	-	-	-
15	Total Operating Expense							
16	Before Income Taxes	-	(195,347)	(22,906)	(7,260)	(15,892)	-	(241,404)
17	State Income Tax	(35)	(298)	-	-	-	56	(277)
18	Federal Income Tax	(147)	(1,240)	-	-	-	233	(1,154)
19		-	-	-	-	-	-	-
20	Total Operating Expenses	(182)	(196,885)	(22,906)	(7,260)	(15,892)	289	(242,835)
21	NET OPERATING INCOME	\$ 182	\$ (2,303)	\$ -	\$ -	\$ -	\$ 432	\$ (1,689)

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

Line No.	Description	Subtotal Operating Statement Adjustments	Company Use of Fuels Part 285 Schedule C-2.6	Franchise Requirement Part 285 Schedule C-2.7	Interest on Customer Deposits Part 285 Schedule C-2.8	Uncollectible Expense Part 285 Schedule C-2.9	Incentive Compensation Part 285 Schedule C-2.10	Subtotal Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gas Operating Revenues	\$ (222,204)	\$ -	\$ -	\$ -		\$ -	\$ (222,204)
2	Other Revenues	(22,320)	-	-	-	-	-	(22,320)
3	Total Operating Revenue	(244,524)	-	-	-	-	-	(244,524)
4	Uncollectible Expense	-	-	-	-	(2,490)	-	(2,490)
5	Cost of Gas	-	-	-	-	-	-	-
6	Production Expenses	(195,347)	-	-	-	-	-	(195,347)
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-
9	Distribution Expenses	-	556	2,588	-	-	-	3,144
10	Cust. Accounts, Service & Sales	(7,260)	-	-	28	-	-	(7,232)
11	Administrative and General Expenses	-	-	(1,665)	-	-	(301)	(1,966)
12	Depreciation and Amortization	(15,892)	-	-	-	(1,994)	-	(17,886)
13	Taxes Other Than Income	(22,906)	-	-	-	-	-	(22,906)
14		-	-	-	-	-	-	-
15	Total Operating Expense							
16	Before Income Taxes	(241,404)	556	923	28	(4,484)	(301)	(244,684)
17	State Income Tax	(277)	(43)	(72)	(2)	348	23	(23)
18	Federal Income Tax	(1,154)	(179)	(298)	(9)	1,448	97	(96)
19		-	-	-	-	-	-	-
20	Total Operating Expenses	(242,835)	333	553	17	(2,689)	(180)	(244,802)
21	NET OPERATING INCOME	\$ (1,689)	\$ (333)	\$ (553)	\$ (17)	\$ 2,689	\$ 180	\$ 278

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

Line No.	Description	Subtotal Operating Statement Adjustments	Performance Share Unit Program Part 285 Schedule C-2.11	Lobbying Part 285 Schedule C-2.12	Injuries and Damages Part 285 Schedule C-2.13	Charitable Contributions Part 285 Schedule C-2.14	Other Ratemaking Adjustments Part 285 Schedule C-2.15	Subtotal Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gas Operating Revenues	\$ (222,204)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (222,204)
2	Other Revenues	(22,320)	-	-	-	-	-	(22,320)
3	Total Operating Revenue	(244,524)	-	-	-	-	-	(244,524)
4	Uncollectible Expense	(2,490)	-	-	-	-	-	(2,490)
5	Cost of Gas	-	-	-	-	-	-	-
6	Production Expenses	(195,347)	-	-	-	-	-	(195,347)
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-
9	Distribution Expenses	3,144	-	-	-	-	-	3,144
10	Cust. Accounts, Service & Sales	(7,232)	-	-	-	-	(1)	(7,233)
11	Administrative and General Expenses	(1,966)	(1,108)	(17)	(176)	325	(85)	(3,028)
12	Depreciaton and Amortization	(17,886)	-	-	-	-	-	(17,886)
13	Taxes Other Than Income	(22,906)	-	-	-	-	(29)	(22,935)
14		-	-	-	-	-	-	-
15	Total Operating Expense							
16	Before Income Taxes	(244,684)	(1,108)	(17)	(176)	325	(115)	(245,775)
17	State Income Tax	(23)	86	1	14	(25)	9	62
18	Federal Income Tax	(96)	358	5	57	(105)	37	257
19		-	-	-	-	-	-	-
20	Total Operating Expenses	(244,802)	(664)	(10)	(106)	195	(69)	(245,456)
21	NET OPERATING INCOME	\$ 278	\$ 664	\$ 10	\$ 106	\$ (195)	\$ 69	\$ 932

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

Line No.	Description	Subtotal Operating Statement Adjustments	Depreciation Part 285 Schedule C-2.16	Rate Case Expense Schedule C-2.17	Total Additional Rental Revenues Adjustment Ameren Exhibit 15.4	Tiered Pension Ratio Correction Adjustment Ameren Exhibit 15.5	Edison Electric Dues Adjustment Exhibit 15.6	Gas Transport Enhancement Project Adjustment Ameren Exhibit 15.7	Total Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Gas Operating Revenues	\$ (222,204)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (222,204)
2	Other Revenues	(22,320)	-	-	367	-	-	-	(21,953)
3	Total Operating Revenue	(244,524)	-	-	367	-	-	-	(244,157)
4	Uncollectible Expense	(2,490)	-	-	-	-	-	-	(2,490)
5	Cost of Gas	-	-	-	-	-	-	-	-
6	Production Expenses	(195,347)	-	-	-	-	-	-	(195,347)
7	Storage, Term., and Proc. Expenses	-	-	-	-	-	-	-	-
8	Transmission Expenses	-	-	-	-	-	-	-	-
9	Distribution Expenses	3,144	-	-	-	-	-	-	3,144
10	Cust. Accounts, Service & Sales	(7,233)	-	-	-	-	-	-	(7,233)
11	Administrative and General Expenses	(3,028)	-	-	-	(12)	(100)	-	(3,140)
12	Depreciaton and Amortization	(17,886)	(460)	439	-	-	-	601	(17,306)
13	Taxes Other Than Income	(22,935)	-	-	-	-	-	-	(22,935)
14		-	-	-	-	-	-	-	-
15	Total Operating Expense								
16	Before Income Taxes	(245,775)	(460)	439	-	(12)	(100)	601	(245,308)
17	State Income Tax	62	36	(34)	28	1	8	(47)	54
18	Federal Income Tax	257	149	(142)	118	4	32	(194)	224
19		-	-	-	-	-	-	-	-
20	Total Operating Expenses	(245,456)	(276)	263	147	(7)	(60)	360	(245,029)
21	NET OPERATING INCOME	\$ 932	\$ 276	\$ (263)	\$ 220	\$ 7	\$ 60	\$ (360)	\$ 872

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

Line No.	Description	Company Unadjusted Rate Base Supplemental Direct	Company Adjustments (Sch 2, page 3)	Company Direct Rate Base (Col. b+c)
	(a)	(b)	(c)	(d)
1	Gross Plant in Service	\$ 1,328,963	\$ (19,402)	\$ 1,309,561
2	Less Accum. Deprec. and Amort.	(579,905)	(1,079)	(580,983)
3		-	-	-
4	Net Plant	<u>749,058</u>	<u>(20,480)</u>	<u>728,578</u>
5	Additions to Rate Base			
6	Cash Working Capital Allowance	-	12,580	12,580
7	Materials & Supplies Inventory	55,251	(14,413)	40,838
8		-	-	-
9		-	-	-
10		-	-	-
11		-	-	-
12		-	-	-
13		-	-	-
14	Deductions From Rate Base			
15	Accum. Deferred Income Taxes	(132,632)	(10,753)	(143,385)
16	Customer Advances for Construction	(4,319)	-	(4,319)
17	Customer Deposits	(5,694)	153	(5,541)
18		-	-	-
19		-	-	-
20		-	-	-
21	Rate Base	<u>\$ 661,663</u>	<u>\$ (32,914)</u>	<u>\$ 628,750</u>

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

Line No.	Description	QIP Investment Adjustment Part 285 Schedule B-2.1	Plant Additions Part 285 Schedule B-2.2, B-2.3, B-2.4	Incentive Compensation Part 285 Schedule B-2.5	Performance Share Unit Program Part 285 Schedule B-2.6	Hillsboro Base Gas Part 285 Schedule B-2.7	Other Tax Adjustments Part 285 Schedule B-2.9	Subtotal Rate Base Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gross Plant in Service	\$ (14,005)	\$ (1,065)	\$ (125)	\$ (470)	\$ (6,735)	\$ -	\$ (22,400)
2	Less Accum. Deprec. and Amort.	437	20	4	13	-	-	474
3		-	-	-	-	-	-	-
4	Additions to Rate Base	(13,568)	(1,045)	(121)	(456)	(6,735)	-	(21,926)
5	Additions to Rate Base							
6	Cash Working Capital Allowance	-	-	-	-	-	-	-
7	Materials & Supplies Inventory	-	-	-	-	-	-	-
8		-	-	-	-	-	-	-
9		-	-	-	-	-	-	-
10		-	-	-	-	-	-	-
11		-	-	-	-	-	-	-
12		-	-	-	-	-	-	-
13		-	-	-	-	-	-	-
14	Deductions From Rate Base							
15	Accum. Deferred Income Taxes	340	47	2	8	-	(10,574)	(10,177)
16	Customer Advances for Construction	-	-	-	-	-	-	-
17	Customer Deposits	-	-	-	-	-	-	-
18		-	-	-	-	-	-	-
19		-	-	-	-	-	-	-
20		-	-	-	-	-	-	-
21	Rate Base	\$ (13,228)	\$ (999)	\$ (119)	\$ (448)	\$ (6,735)	\$ (10,574)	\$ (32,104)

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

Line No.	Description	Subtotal Rate Base Adjustments	Cash Working Capital Part 285 Schedule B-8	Materials & Supplies Inventory Part 285 Schedule B-2.10	Customer Deposits 13 Month Avg Part 285 Schedule B-2.11	Gas	Gas Stored Underground Ameren Exhibit 15.8	Total Rate Base Adjustments
						Transport Enhancement Project Adjustment Ameren Exhibit 15.7		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gross Plant in Service	\$ (22,400)	\$ -	\$ -	\$ -	\$ 2,998	\$ -	\$ (19,402)
2	Less Accum. Deprec. and Amort.	474	-	-	-	(1,552)	-	(1,079)
3		-	-	-	-	-	-	-
4	Additions to Rate Base	(21,926)	-	-	-	1,446	-	(20,480)
5	Additions to Rate Base							
6	Cash Working Capital Allowance	-	12,580	-	-	-	-	12,580
7	Materials & Supplies Inventory	-	-	(17,406)	-	-	2,993	(14,413)
8		-	-	-	-	-	-	-
9		-	-	-	-	-	-	-
10		-	-	-	-	-	-	-
11		-	-	-	-	-	-	-
12		-	-	-	-	-	-	-
13		-	-	-	-	-	-	-
14	Deductions From Rate Base	-						
15	Accum. Deferred Income Taxes	(10,177)	-	-	-	(576)	-	(10,753)
16	Customer Advances for Construction	-	-	-	-	-	-	-
17	Customer Deposits	-	-	-	153	-	-	153
18		-	-	-	-	-	-	-
19		-	-	-	-	-	-	-
20		-	-	-	-	-	-	-
21	Rate Base	\$ (32,104)	\$ 12,580	\$ (17,406)	\$ 153	\$ 870	\$ 2,993	\$ (32,914)

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

Line No.	Description (A)	Company Direct Proposed (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col E/365)	Cash Working Capital Requirement (E) Col. D x Col. B
REVENUES					
1	Revenues at Present Rates	\$ 210,138	55.68	15.25%	\$ 32,056
2	Plus PGA Revenues	195,347	55.68	15.25%	29,800
3	Plus ICC Gross Revenue 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	18,121	55.68	15.25%	2,764
8	(Less) Deferred Taxes and ITCs Net	(7,695)	55.68	15.25%	(1,174)
9	(Less) Uncollectibles	(1,984)	55.68	15.25%	(303)
10	(Less) Depreciation and Amortization	(24,041)	55.68	15.25%	(3,667)
11	(Less) Return on Equity and Debt	(50,728)	55.68	15.25%	(7,738)
12	TOTAL - REVENUES	<u>\$ 362,063</u>			<u>\$ 51,738</u>
EXPENSES					
13	Employee Benefits	\$ 6,157	(20.27)	-5.55%	(342)
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)	58,129	(47.04)	-12.89%	(7,491)
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 Payroll Expense Tax	2	(87.33)	-23.93%	(0)
21	ICC Gross Revenue Tax	353	25.92	7.10%	25
22	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)
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	17,856	(91.25)	-25.00%	(4,464)
29	Bank Facility Costs	264	307.92	84.36%	223
30	Federal Income Tax	10,990	(37.88)	-10.38%	(1,140)
31	State Income Tax	2,638	(37.88)	-10.38%	(274)
32	TOTAL EXPENSES	<u>\$ 362,063</u>			<u>(39,158)</u>
33	CASH WORKING CAPITAL REQUIREMENT - SUPPLEMENTAL DIRECT				<u>\$ 12,580</u>
34	CASH WORKING CAPITAL REQUIREMENT - DIRECT ADJUSTMENTS				<u>\$ -</u>
35	DIFFERENCE - ADJUSTMENT TO CASH WORKING CAPITAL				<u>\$ 12,580</u>

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

Line No.	Description (a)	Amount (b)
1	Rate Base	\$ 628,750 ⁽¹⁾
2	Weighted Cost of Debt	<u>2.88%</u> ⁽²⁾
3	Synchronized Interest Per Company Supplemental Direct (Line 1 x Line 2)	\$ 18,121
4	Company Direct Interest Expense	17,667
5	Increase (Decrease) in Interest Expense (Line 3 - Line 4)	<u>454</u>
6	Increase (Decrease) in State Income Tax Expense	
7	at 7.750%	<u>(35)</u>
8	Increase (Decrease) in Federal Income Tax Expense	
9	at 35.000%	<u>\$ (147)</u>

(1) Source: Company Exhibit 15.3, Schedule 2, Page 1, col D, ln 21.

(2) Source: Company Exhibit 15.3, Schedule 5, col E, ln 12, 13 & 14.

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

Line No.	Description	Rate (Part 285 A-2.1 RZ-III)	Per Company With Bad Debts	Per Company Without Bad Debts
	(a)	(b)	(c)	(d)
1	Revenues		1.00000	
2	Uncollectibles	0.9826%	<u>0.00983</u>	
3	State Taxable Income		0.99017	1.00000
4	State Income Tax	7.75%	<u>0.07674</u>	<u>0.07750</u>
5	Federal Taxable Income		0.91344	0.92250
6	Federal Income Tax	35.00%	<u>0.31970</u>	<u>0.32288</u>
7	Operating Income		<u>0.59373</u>	<u>0.59963</u>
8	Gross Revenue Conversion Factor Per Company		<u>1.68426</u>	<u>1.66771</u>

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

Line No.	Description	Amount	Percent of Total	Percent of Cost	Weighted Component	Effective Tax Rates	After-Tax Cost of Capital
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	<u>PER COMPANY DIRECT</u>						
2	Long Term Debt	\$ 2,373,015	47.425%	5.806%	2.754%	40.0375%	1.6510%
3	Short Term Debt	67,135	1.342%	2.280%	0.031%	40.0375%	0.0190%
4	Bank Facility Costs		0.000%	0.042%	0.042%	40.0375%	0.0250%
5			0.000%	0.000%	0.000%		0.0000%
6	Preferred Stock	61,705	1.233%	4.979%	0.061%		0.0610%
7	Common Stock	<u>2,501,855</u>	<u>50.000%</u>	10.250%	<u>5.125%</u>		<u>5.1250%</u>
8	Total	<u>\$ 5,003,710</u>	<u>100.000%</u>		<u>8.013%</u>		<u>6.8810%</u>
9							
10							
11	<u>PER COMPANY SUPPLEMENTAL DIRECT</u>						
12	Long Term Debt	\$ 2,342,601	47.426%	5.922%	2.809%	40.0375%	1.6840%
13	Short Term Debt	66,244	1.341%	2.280%	0.031%	40.0375%	0.0190%
14	Bank Facility Costs		0.000%	0.042%	0.042%	40.0375%	0.0250%
15			0.000%	0.000%	0.000%		0.0000%
16	Preferred Stock	60,918	1.233%	4.979%	0.061%		0.0610%
17	Common Stock	<u>2,469,764</u>	<u>50.000%</u>	10.250%	<u>5.125%</u>		<u>5.1250%</u>
18	Total	<u>\$ 4,939,527</u>	<u>100.000%</u>		<u>8.068%</u>		<u>6.9140%</u>
19							
20							
21	<u>EFFECTIVE TAX RATE</u>						
22	State Income Tax Rate	7.7500%					
23	Federal Income Tax Rate	35.0000%					
24							
25	[State Rate + ((1- State Rate) x Federal Rate)]	<u>40.0375%</u>					

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

Ameren Illinois Gas
Additional 2016 Rental Revenues
For the Test Year Ended December 31, 2016
(\$000)

Line #	Acct #	Project #	Project Name/Description	2016 \$ Amount	RZI (CIPS)	RZII (CILCO)	RZIII (IP)	Source
1			Revenue Allocation by Rate Zone		22.92%	25.72%	51.36%	WPC-4a RZ, Linie 2
2	493	J01HP	Enterprise Asset Management System	\$ 358	\$ 82	\$ 92	\$ 184	Ameren Ex. 15.4, Sch 2
3	493	J01HZ	Mobile Work Management System	307	70	79	158	Ameren Ex. 15.4, Sch 2
4	493	26817	Gas Control SCADA Operating System	17	4	4	9	AIC DR Response to ENG 4.02
5	493	J03LK	Gas Control Facility	32	7	8	17	AIC DR Response to ENG 4.02
6	493		Total Additional Rental Revenues	\$ 714	\$ 164	\$ 184	\$ 367	Total Line 2, 3, 4, 5

Ameren Illinois Gas
Rental Revenues Additions
For the Test Year Ended December 31, 2016

Line #	Account #	Project #	Project Name/Description	2015 Amount	Ameren MO Allocation	2016 Amount	Source/Notes
1	493	J01HP	Enterprise Asset Management System				
2			Book Value	\$ 9,060,950			AIC DR Response to TEE 1.04
3			Reserve	(297,596)			AIC DR Response to TEE 1.04
4			NBV	8,763,354			AIC DR Response to TEE 1.04
5			2015 Amortization Expense	1,812,190			AIC DR Response to TEE 1.04
6			Rev Req - Rental Cost 2015 (1)	2,832,683			AIC DR Response to TEE 1.04
7			Ameren MO Allocation		13.64%		AIC DR Response to TEE 1.04
8			Rental Revenue for 2015	\$ 386,378			Line 6 * Line 7
9			Book Value			9,060,950	Line 2
10			Reserve			(2,109,786)	Line 3 - Line 5
11			NBV			6,951,164	Line 9 + Line 10
12			2016 Amortization Expense			1,812,190	Line 9/5
13			Rev Req - Rental Cost 2016 (1)			\$ 2,621,653	(Line 11*11.65%) + Line 12
14			Ameren MO Allocation		13.64%		AIC DR Response to TEE 1.04
15	493	J01HP	Additional Rental Revenue - 2016 Enterprise Asset Management System			357,593	Line 13 * Line 14
16	493	J01HZ	Mobile Work Management System				
17			Book Value	\$ 7,778,961			AIC DR Response to TEE 1.04
18			Reserve	(255,669)			AIC DR Response to TEE 1.04
19			NBV	7,523,292			AIC DR Response to TEE 1.04
20			2015 Amortization Expense	1,555,792			AIC DR Response to TEE 1.04
21			Rev Req - Rental Cost 2015 (1)	2,431,879			AIC DR Response to TEE 1.04
22			Ameren MO Allocation		13.64%		AIC DR Response to TEE 1.04
23			Rental Revenue for 2015	\$ 331,708			Line 21 * Line 22
24			Book Value			\$ 7,778,961	Line 17
25			Reserve			(1,811,461)	Line 18 - Line 20
26			NBV			5,967,500	Line 24 + Line 25
27			2016 Amortization Expense			1,555,792	Line 24/5
28			Rev Req - Rental Cost 2016 (1)			\$ 2,250,707	(Line 26*11.65%) + Line 27
29			Ameren MO Allocation		13.64%		AIC DR Response to TEE 1.04
30	493	J01HZ	Additional Rental Revenue - 2016 Mobile Work Management System			306,996	Line 28 * Line 29

(1) Tax Adjusted Cost of Capital calculated in TEE 1.04 Attach 1

11.65%

Ameren Illinois Gas
Tiered Pension Ratio Correction
For the Test Year ending December 31, 2016
(\$000)

Line #	Description (A)	Adjustment to Gas O&M (B)	Tiered Pension Ratio (C)	2016 Gas Pension Adjustment (D)	Source (E)
1	Adjustment to Gas O&M	\$ (842)			WPC-2.15b, Line 3
2	Pension Percent		7.61%		WPC-2.15b, Line 4
3	Account 926 - 2016 Test Year Gas Pension Adjustment			\$ (64)	WPC-2.15b, Line 5
4	Adjustment to Gas O&M - Corrected WPC-2.15b, Line 3	(842)			WPC-2.15b, Line 3
5	Pension Percent - Corrected WPC-2.15b, Line 4		10.54%		AIC Response to DR TEE 1.07
6	Account 926 - Corrected 2016 Test Year Gas Pension Adjustment WPC-2.15b, Line 5			(89)	Line 4 * Line 5
7	Account 926 - Change for Corrected Pension Adjustment			(25)	Line 6 - Line 3
8	RZI - AmerenCIPS Change for Corrected Pension Adjustment WPC-2.15 RZ	23.67%		(6)	Line 7 * Line 8, Column (B)
9	RZII - AmerenCILCO WPC-2.15 RZ Change for Corrected Pension Adjustment WPC-2.15 RZ	25.71%		(6)	Line 7 * Line 9, Column (B)
10	RZIII - AmerenIP WPC-2.15 RZ Change for Corrected Pension Adjustment WPC-2.15 RZ	50.63%		(12)	Line 7 * Line 10, Column (B)

Ameren Illinois Gas
Edison Electric Dues Allocation Adjustment
For the Test Year ending December 31, 2016
(\$000)

Line #	Description (A)	Total (B)	Allocation to Gas (C)	2016 Gas EEI Dues Adjustment (D)	Source (E)
1	2016 Forecast Total	\$ (630)			2016 Forecast (1)
2	Gas Allocation Percentage		31.39%		2016 Forecast (1)
3	Account 930.2 - Corrected Miscellaneous General Expenses			\$ (198)	Line 1 * Line 2
4	RZI - AmerenCIPS Adjustment for EEI Dues	23.67%		(47)	Line 3 * RZI CIPS Allocation (2)
5	RZI - AmerenCILCO Adjustment for EEI Dues	25.71%		(51)	Line 3 * RZII CILCO Allocation (2)
6	RZI - AmerenCILCO Adjustment for EEI Dues	50.63%		(100)	Line 3 * RZIII IP Allocation (2)

(1) Budgeted to Corp. Contributions and Community Initiatives Account 930 Resource Type MT under RMC 096.

(2) Account 930.2 Allocation based on Other O&M as shown on Part 285, WPC-4a RZ, Line 127

Ameren Illinois Gas
Gas Transport Enhancement Project
For the Test Year Ended December 31, 2016
(000's)

Line No.	Description (A)	December 2015 Gas Plant (B)	December 2016 Gas Plant (C)	Source (D)
1	Gas Transport Enhancement Project	\$ 5,843	\$ 5,843	Project J01ZV (1)
2	Accumulated Depreciation and Amortization - Ending 12/31/2015	(2,441)		Exhibit 15.7, Page 2, Column F (Line 1 + Line 2 + Line 3)+(Line 6 + Line 7 + Line 8)
3	Accumulated Depreciation and Amortization - Ending 12/31/2016		(3,612)	Exhibit 15.7, Page 2, Column F, (Line 5 + Line 10)
4	Net Plant Related to Gas Transport Enhancement Project	<u>3,403</u>	<u>2,231</u>	Column B (Line 1 + Line 2); Column C (Line 1 + Line 3)
5	Accumulated Deferred Income Taxes - Ending 12/31/2015	\$ (1,301)		Exhibit 15.7, Page 2, Column M ((Line 1 + Line 2 + Line 3)+(Line 6 + Line 7 + Line 8))
6	Accumulated Deferred Income Taxes - Ending 12/31/2016		\$ (929)	Exhibit 15.7, Page 2, Column MJ, (Line 5 + Line 10)
7	Projected Average Gross Plant in Test Year		\$ 5,843	Line 1, (Column B + C)/2
8	Projected Average Accumulated Amortization		\$ (3,027)	((Line 2, Column B) + (Line 3, Column C))/2
9	Projected Average Net Plant in Test Year		<u>\$ 2,817</u>	Line 7 + Line 8
10	Projected Average Accumulated Deferred Income Taxes		<u>\$ (1,115)</u>	((Line 5, Column B) + (Line 6, Column C))/2
11	2016 Depreciation and Amortization Expense		<u>\$ 1,172</u>	Line 2, Column B minus Line 3 Column C

(1) Capitalized portion of project costs.

Ameren Illinois Gas
Gas Transport Enhancement Project
For the Test Year Ended December 31, 2016
(000's)

Line No.	Account Description (A)	Amount (B)	Book Depr Rate (C)	State Tax Depr Rate (D)	Federal Tax Depr Rate (1) (E)	Book Depr (F)	State Tax Depr (G)	Federal Tax Depr (H)	State Book/Tax Depr Diff (I)	Federal Book/Tax Depr Diff (J)	State Accum Deferred Taxes (2) (K)	Federal Accum Deferred Taxes (3) (L)	Total Accumulated Deferred Taxes (1) (M)
						(Col B * Col C)	(Col B * Col D)	(Col B * Col E)	(Col G - Col F)	(Col H - Col J)	(Col I * Tax Rate)	((Col J - Col K) * Tax Rate)	(Col K * Col L)
1	2013 Intangible Plant	\$ 5,815	1.67%	33.330%	66.665%	\$ 97	\$ 1,938	\$ 3,877	\$ 1,841	\$ 3,780	\$ 175	\$ 1,262	\$ 1,437
2	2014 Intangible Plant	5,815	20.00%	44.450%	22.225%	1,163	2,585	1,292	1,422	129	135	(2)	133
3	2015 Intangible Plant	5,815	20.00%	14.810%	7.405%	1,163	861	431	(302)	(732)	(23)	(248)	(272)
4	2016 Intangible Plant	5,815	20.00%	7.410%	3.705%	1,163	431	215	(732)	(948)	(57)	(312)	(369)
5	Total					<u>\$ 3,586</u>	<u>\$ 5,815</u>	<u>\$ 5,815</u>	<u>\$ 2,229</u>	<u>\$ 2,229</u>	<u>\$ 230</u>	<u>\$ 700</u>	<u>\$ 930</u>
6	2013 General Plant	\$ 28	2.54%	20.000%	60.000%	\$ 1	\$ 6	\$ 17	\$ 5	\$ 16	\$ 0	\$ 5	\$ 6
7	2014 General Plant	28	30.42%	32.000%	16.000%	9	9	4	0	(4)	0	(1)	(1)
8	2015 General Plant	28	30.42%	19.200%	9.600%	9	5	3	(3)	(6)	(0)	(2)	(2)
9	2016 General Plant	28	30.42%	11.520%	5.760%	9	3	2	(5)	(7)	(0)	(2)	(3)
10	Total					<u>\$ 26</u>	<u>\$ 23</u>	<u>\$ 26</u>	<u>\$ (3)</u>	<u>\$ (1)</u>	<u>\$ (0)</u>	<u>\$ (0)</u>	<u>\$ (0)</u>

(1) Includes 50% bonus depreciation in 2013.

(2) State Income Tax Rate is 9.5% in 2013-14 and 7.75% in 2015-2016.

(3) Federal Income Tax Rate is 35%. State Income Tax is deducted in the calculation of Federal Income Tax.

Ameren Illinois Gas
Gas Transport Enhancement Project
For the Test Year Ended December 31, 2016
(000's)

Line No.	Description (A)	December 2015 Gas Plant (B)	December 2016 Gas Plant (C)	Source (D)
1	Gas Transport Enhancement Project - Ending 12/31/15	\$ 1,310		((Exhibit 15.7 Page 2, Line 3, Column B) * (Exhibit 15.7 Page 6, Line 1, Column I)) + (((Exhibit 15.7 Page 2, Line 8, Column B) * (Exhibit 15.7 Page 6, Line 2, Column I))
2	Gas Transport Enhancement Project - Ending 12/31/16		\$ 1,310	((Exhibit 15.7 Page 2, Line 4, Column B) * (Exhibit 15.7 Page 6, Line 1, Column I)) + (((Exhibit 15.7 Page 2, Line 9, Column B) * (Exhibit 15.7 Page 6, Line 2, Column I))
3	Accumulated Depreciation and Amortization - Ending 12/31/2015	(548)		((Exhibit 15.7 Page 2, Sum Lines 1-3, Column E) * (Exhibit 15.7 Page 6, Line 1, Column I))+((Exhibit 15.7 Page 2, Sum Lines 6-8, Column E) * (Exhibit 15.7 Page 6, Line 2, Column I))
4	Accumulated Depreciation and Amortization - Ending 12/31/2016		(810)	((Exhibit 15.7 Page 2, Line 5, Column E) * (Exhibit 15.7 Page 6, Line 1, Column I))+((Exhibit 15.7 Page 2, Line 10, Column E) * (Exhibit 15.7 Page 6, Line 2, Column I))
5	Net Plant Related to Gas Transport Enhancement Project	<u>762</u>	<u>500</u>	Column B (Line 1 + Line 3); Column C (Line 2 + Line 4)
6	Accumulated Deferred Income Taxes - Ending 12/31/2015	\$ (265)		(Exhibit 15.7 Page 1, Line 5, Column B) * (Exhibit 15.7 Page 6, Line 3, Column I)
7	Accumulated Deferred Income Taxes - Ending 12/31/2016		\$ (189)	(Exhibit 15.7 Page 1, Line 6, Column C) * (Exhibit 15.7 Page 6, Line 3, Column I)
8	Projected Average Gross Plant in Test Year		\$ 1,310	(Line 1, Column B + Line 2, Column C)/2
9	Projected Average Accumulated Amortization		\$ (679)	(Line 3, Column B + Line 4, Column C)/2
10	Projected Average Net Plant in Test Year		<u>\$ 631</u>	Line 8 + Line 9
11	Projected Average Accumulated Deferred Income Taxes		<u>\$ (227)</u>	(Line 6, Column B + Line 7, Column C)/2
12	2016 Depreciation and Amortization Expense		<u>\$ 263</u>	Line 3, Column B minus Line 4, Column C

Ameren Illinois Gas
Gas Transport Enhancement Project
For the Test Year Ended December 31, 2016
(000's)

Line No.	Description (A)	December 2015 Gas Plant (B)	December 2016 Gas Plant (C)	Source (D)
1	Gas Transport Enhancement Project - Ending 12/31/15	\$ 1,535		((Exhibit 15.7 Page 2, Line 3, Column B) * (Exhibit 15.7 Page 6, Line 1, Column H))+((Exhibit 15.7 Page 2, Line 8, Column B) * (Exhibit 15.7 Page 6, Line 2, Column H))
2	Gas Transport Enhancement Project - Ending 12/31/16		\$ 1,535	((Exhibit 15.7 Page 2, Line 4, Column B) * (Exhibit 15.7 Page 6, Line 1, Column H))+((Exhibit 15.7 Page 2, Line 9, Column B) * (Exhibit 15.7 RZ WP, Line 2, Column H))
3	Accumulated Depreciation and Amortization - Ending 12/31/2015	(641)		((Exhibit 15.7 Page 2, Sum Lines 1-3, Column E) * (Exhibit 15.7 Page 6, Line 1, Column H))+((Exhibit 15.7 Page 2, Sum Lines 6-8, Column E) * (Exhibit 15.7 Page 6, Line 2, Column H))
4	Accumulated Depreciation and Amortization - Ending 12/31/2016		(949)	((Exhibit 15.7 Page 2, Line 5, Column E) * (Exhibit 15.7 Page 6 Line 1, Column H))+((Exhibit 15.7 Page 2, Line 10, Column E) * (Exhibit 15.7 Page 6 Line 2, Column H))
5	Net Plant Related to Gas Transport Enhancement Project	<u>894</u>	<u>586</u>	Column B (Line 1 + Line 3); Column C (Line 2 + Line 4)
6	Accumulated Deferred Income Taxes - Ending 12/31/2015	\$ (364)		(Exhibit 15.7 Page 1, Line 5, Column B) * (Exhibit 15.7 Page 6, Line 3, Column H)
7	Accumulated Deferred Income Taxes - Ending 12/31/2016		\$ (260)	(Exhibit 15.7 Page 1, Line 6, Column C) * (Exhibit 15.7 Page 6, Line 3, Column H)
8	Projected Average Gross Plant in Test Year		\$ 1,535	(Line 1, Column B + Line 2, Column C)/2
9	Projected Average Accumulated Amortization		\$ (795)	(Line 3, Column B + Line 4, Column C)/2
10	Projected Average Net Plant in Test Year		<u>\$ 740</u>	Line 8 + Line 9
11	Projected Average Accumulated Deferred Income Taxes		<u>\$ (312)</u>	(Line 6, Column B + Line 7, Column C)/2
12	2016 Depreciation and Amortization Expense		<u>\$ 308</u>	Line 3, Column B minus Line 4, Column C

Ameren Illinois Gas
Gas Transport Enhancement Project
For the Test Year Ended December 31, 2016
(000's)

Line No.	Description (A)	December 2015 Gas Plant (B)	December 2016 Gas Plant (C)	Source (D)
1	Gas Transport Enhancement Project - Ending 12/31/15	\$ 2,998		((Exhibit 15.7 Page 2, Line 3, Column B) * (Exhibit 15.7 Page 6, Line 1, Column J))+((Exhibit 15.7 Page 2, Line 8, Column B) * (Exhibit 15.7 Page 6, Line 2, Column J))
2	Gas Transport Enhancement Project - Ending 12/31/16		\$ 2,998	((Exhibit 15.7 Page 2, Line 4, Column B) * (Exhibit 15.7 Page 6, Line 1, Column J))+((Exhibit 15.7 Page 2, Line 9, Column B) * (Exhibit 15.7 Page 6, Line 2, Column J))
3	Accumulated Depreciation and Amortization - Ending 12/31/2015	(1,252)		((Exhibit 15.7 Page 2, Sum Lines 1-3, Column E) * (Exhibit 15.7 Page 6, Line 1, Column J))+((Exhibit 15.7 Page 2, Sum Lines 6-8, Column E) * (Exhibit 15.7 Page 6, Line 2, Column J))
4	Accumulated Depreciation and Amortization - Ending 12/31/2016		(1,853)	((Exhibit 15.7 Page 2, Line 5, Column E) * (Exhibit 15.7 Page 6 Line 1, Column J))+((Exhibit 15.7 Page 2, Line 10, Column E) * (Exhibit 15.7 Page 6 Line 2, Column J))
5	Net Plant Related to Gas Transport Enhancement Project	<u>1,747</u>	<u>1,146</u>	Column B (Line 1 + Line 3); Column C (Line 2 + Line 4)
6	Accumulated Deferred Income Taxes - Ending 12/31/2015	\$ (672)		(Exhibit 15.7 Page 1, Line 5, Column B) * (Exhibit 15.7 Page 6, Line 3, Column J)
7	Accumulated Deferred Income Taxes - Ending 12/31/2016		\$ (480)	(Exhibit 15.7 Page 1, Line 6, Column C) * (Exhibit 15.7 Page 6, Line 3, Column J)
8	Projected Average Gross Plant in Test Year		\$ 2,998	(Line 1, Column B + Line 2, Column C)/2
9	Projected Average Accumulated Amortization		\$ (1,552)	(Line 3, Column B + Line 4, Column C)/2
10	Projected Average Net Plant in Test Year		<u>\$ 1,446</u>	Line 8 + Line 9
11	Projected Average Accumulated Deferred Income Taxes		<u>\$ (576)</u>	(Line 6, Column B + Line 7, Column C)/2
12	2016 Depreciation and Amortization Expense		<u>\$ 601</u>	Line 3, Column B minus Line 4, Column C

Ameren Illinois Gas
Gas Transport Enhancement Project
For the Test Year Ended December 31, 2016
(000's)

Line No.	Account No. (A)	Title of Plant Function (B)	Rate Zone Allocator (C)	Allocation				Allocation Percentages			
				AmerenCILCO (D)	AmerenCIPS (E)	AmerenIP (F)	Total (G)	AmerenCILCO (H)	AmerenCIPS (I)	AmerenIP (J)	Total (K)
		Intangible Plant									
1	303	Subtotal - Intangible Plant	Customers	<u>213,342</u>	<u>181,916</u>	<u>417,316</u>	<u>812,574</u>	<u>26.26%</u>	<u>22.39%</u>	<u>51.36%</u>	<u>100.00%</u>
		Gas General Plant									
2	389-399	Subtotal - Gas General Plant		<u>16,748</u>	<u>16,925</u>	<u>24,805</u>	<u>58,478</u>	<u>28.64%</u>	<u>28.94%</u>	<u>42.42%</u>	<u>100.00%</u>
3		Total Plant in Service		<u>\$ 529,635</u>	<u>\$ 384,988</u>	<u>\$ 976,863</u>	<u>\$ 1,891,486</u>	<u>28.00%</u>	<u>20.35%</u>	<u>51.65%</u>	<u>100.00%</u>

Ameren Illinois Gas
Gas Stored Underground
For the Test Year Ended December 31, 2016
(\$000)

Line #	Description (A)	Amount (B)	RZ I (CIPS) (C)	RZ II (CILCO) (D)	RZ III (IP) (E)	Source (F)
1	Gas Stored Underground Allocation by Rate Zone		19.45%	30.72%	49.84%	Part 285, WPB - 8.1 RZ Line 1 Col M, Col K, Col O
<u>Correction to Working Gas for Gas Stored Underground</u>						
2	Average Corrected F-9b) 1) Working Gas	\$ 79,359	\$ 15,432	\$ 24,378	\$ 39,549	AIC DR Response to ENG 3.01 Column with heading Corrected F-9b) 1) Working Gas, Line 60
3	Average Original F-9b) 1) Working Gas	70,225	13,656	21,572	34,997	AIC DR Response to ENG 3.01 Column with heading Original F-9b) 1) Working Gas, Line 60
4	Total Adjustment to Jurisdictional Gas Stored Underground to Correct F-9 b) 1)	9,134	1,776	2,806	4,552	Line 2 - Line 3
5	Accounts Payable Related to F-9b) 1) Correction to Gas Stored Underground	\$ 586	\$ 114	\$ 180	\$ 292	Line 4 * 6.42%
6	Adjustment to Gas Stored Underground for Correction to F-9b) 1) Net of Accounts Payable	<u>\$ 8,548</u>	<u>\$ 1,662</u>	<u>\$ 2,626</u>	<u>\$ 4,260</u>	Line 4 - Line 5
<u>Correction for October 2014 Forecasted Activity</u>						
7	Correction to WPB-8.1a for October 2014 Forecasted Activity	\$ (2,717)	\$ (528)	\$ (835)	\$ (1,354)	AIC DR Response to ENG 3.01 Footnote [3]
8	Accounts Payable Related to Forecasted Activity Correction to Gas Stored Underground	(174)	(34)	(54)	(87)	Line 7 * 6.42%
9	Adjustment to Gas Stored Underground for Correction to October 2014 Forecasted Activity Net of Accounts Payable	\$ (2,543)	\$ (494)	\$ (781)	\$ (1,267)	Line 7- Line 8
10	Total Adjustment to Gas Stored Underground	<u>\$ 6,005</u>	<u>\$ 1,168</u>	<u>\$ 1,845</u>	<u>\$ 2,993</u>	Line 6 + Line 9