

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 Supplemental Direct (Ameren Ex. 15.1)	Company Adjustments (Sch 1, page 2)	Company Rebuttal Present (Cols. b+c)	Company Rebuttal Proposed Increase	Company Rebuttal Proposed (Cols. d+e)
	(a)	(b)	(c)	(d)	(e)	(f)
1	Gas Operating Revenues	\$ 80,780	\$ -	\$ 80,780	\$ 13,762	\$ 94,542
2	Other Revenues	1,000	-	1,000	-	1,000
3	Total Operating Revenue	81,780	-	81,780	13,762	95,542
4	Uncollectible Expense	1,001	(225)	776	131	907
5	Cost of Gas	-	-	-	-	-
6	Production Expenses	548	-	548	-	548
7	Storage, Term., and Proc. Expenses	2,778	(3)	2,775	-	2,775
8	Transmission Expenses	2,144	(1)	2,143	-	2,143
9	Distribution Expenses	22,968	(54)	22,915	-	22,915
10	Cust. Accounts, Service & Sales	6,188	(3)	6,185	-	6,185
11	Administrative and General Expenses	13,808	(0)	13,808	-	13,808
12	Depreciaton and Amortization	11,058	(3)	11,055	-	11,055
13	Taxes Other Than Income	3,291	(30)	3,261	-	3,261
14	Rounding	-	-	-	-	-
15	Total Operating Expense					
16	Before Income Taxes	63,785	(318)	63,467	131	63,598
17	State Income Tax	191	48	238	1,056	1,295
18	Federal Income Tax	794	198	991	4,401	5,393
19	Deferred Taxes and ITCs Net	3,075	-	3,075	-	3,075
20	Total Operating Expenses	67,844	(73)	67,772	5,588	73,360
21	NET OPERATING INCOME	\$ 13,936	\$ 73	\$ 14,009	\$ 8,174	\$ 22,182
22	Company Rate Base (Schedule 2, page 1, col d, line 21)					\$ 277,974
23	Company Overall Rate of Return (Schedule 5, col e, line 18)					7.980%

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)	Uncollectible Expense (Staff Ex. 2.0, Schedule 2.04) (c)	Asset Retirement Obligation (Ameren Ex. 17.4) (d)	Gasoline and Diesel Fuel Price Adjustment (Ameren Ex. 17.5) (e)	Lobbying Expense (Staff Ex. 2.0, Schedule 2.02) (f)	Payroll Taxes Expense Adjustment (Ameren Ex. 17.7) (g)	Total Operating Statement Adjustments (h)
1	Gas Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-
3	Total Operating Revenue	-	-	-	-	-	-	-
4	Uncollectible Expense	-	(225)	-	-	-	-	(225)
5	Cost of Gas	-	-	-	-	-	-	-
6	Production Expenses	-	-	-	-	-	-	-
7	Storage, Term., and Proc. Expenses	-	-	-	(3)	-	-	(3)
8	Transmission Expenses	-	-	-	(1)	-	-	(1)
9	Distribution Expenses	-	-	-	(54)	-	-	(54)
10	Cust. Accounts, Service & Sales	-	-	-	(3)	-	-	(3)
11	Administrative and General Expenses	-	-	-	(0)	-	-	(0)
12	Depreciaton and Amortization	-	-	(1)	(2)	-	-	(3)
13	Taxes Other Than Income	-	-	-	-	(1)	(29)	(30)
14		-	-	-	-	-	-	-
15	Total Operating Expense	-	(225)	(1)	(62)	(1)	(29)	(318)
16	Before Income Taxes	-	(225)	(1)	(62)	(1)	(29)	(318)
17	State Income Tax	23	17	0	5	0	2	48
18	Federal Income Tax	95	73	0	20	0	9	198
19		-	-	-	-	-	-	-
20	Total Operating Expenses	118	(135)	(1)	(37)	(0)	(17)	(73)
21	NET OPERATING INCOME	\$ (118)	\$ 135	\$ 1	\$ 37	\$ 0	\$ 17	\$ 73

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

Line No.	Description	Company Rate Base Supplemental Direct (Ameren Ex. 15.1)	Company Adjustments (Sch 2, page 2)	Company Rebuttal Rate Base (Col. b+c)
	(a)	(b)	(c)	(d)
1	Gross Plant in Service	\$ 548,456	\$ (39)	\$ 548,417
2	Less Accum. Deprec. and Amort.	(230,627)	14	(230,613)
3		-	-	-
4	Net Plant	317,829	(25)	317,804
5	Additions to Rate Base			
6	Cash Working Capital Allowance	6,219	20	6,239
7	Materials & Supplies Inventory	16,403	(883)	15,520
8		-	-	-
9		-	-	-
10		-	-	-
11		-	-	-
12		-	-	-
13		-	-	-
14	Deductions From Rate Base			
15	Accum. Deferred Income Taxes	(56,509)	1	(56,508)
16	Customer Advances for Construction	(1,702)	(882)	(2,584)
17	Customer Deposits	(2,497)	-	(2,497)
18		-	-	-
19		-	-	-
20		-	-	-
21	Rate Base	\$ 279,743	\$ (1,769)	\$ 277,974

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

Line No.	Description	Cash Working Capital Part 285 (Ex. 17.1, Sch 2)	Asset Retirement Obligation (Ameren Ex. 17.4)	Gasoline and Diesel Fuel Price Adjustment (Ameren Ex. 17.5)	Customer Advances (AG Ex. 1.1 Schedule DJE B-3)	Price of Gas Stored (Ameren Ex. 17.6)	(source)	Total Rate Base Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gross Plant in Service	\$ -	\$ 23	\$ (62)	\$ -	\$ -	\$ -	\$ (39)
2	Less Accum. Deprec. and Amort.	-	12	2	-	-	-	14
3		-	-	-	-	-	-	-
4	Additions to Rate Base	-	35	(60)	-	-	-	(25)
5	Additions to Rate Base							
6	Cash Working Capital Allowance	20	-	-	-	-	-	20
7	Materials & Supplies Inventory	-	-	-	-	(883)	-	(883)
8		-	-	-	-	-	-	-
9		-	-	-	-	-	-	-
10		-	-	-	-	-	-	-
11		-	-	-	-	-	-	-
12		-	-	-	-	-	-	-
13		-	-	-	-	-	-	-
14	Deductions From Rate Base							
15	Accum. Deferred Income Taxes	-	-	1	-	-	-	1
16	Customer Advances for Construction	-	-	-	(882)	-	-	(882)
17	Customer Deposits	-	-	-	-	-	-	-
18		-	-	-	-	-	-	-
19		-	-	-	-	-	-	-
20		-	-	-	-	-	-	-
21	Rate Base	<u>\$ 20</u>	<u>\$ 35</u>	<u>\$ (58)</u>	<u>\$ (882)</u>	<u>\$ (883)</u>	<u>\$ -</u>	<u>\$ (1,769)</u>

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

Line No.	Description (A)	Company Direct Proposed (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col C/365)	Cash Working Capital Requirement (E) Col. D x Col. B
REVENUES					
1	Revenues at Present Rates	\$ 95,542	55.68	15.25%	14,575
2	Plus PGA Revenues	87,168	55.68	15.25%	13,297
3	Plus ICC Gross Revenue Tax	157	-	0.00%	-
4	Plus Municipal Utility Tax	3,064	-	0.00%	-
5	Plus Energy Assistance Charges	1,977	-	0.00%	-
6	Plus Illinois Public Utility Tax	5,023	-	0.00%	-
7	Plus Interest Expense and Bank Facility Fees	7,767	55.68	15.25%	1,185
8	(Less) Deferred Taxes and ITCs Net	(3,075)	55.68	15.25%	(469)
9	(Less) Uncollectibles	(907)	55.68	15.25%	(138)
10	(Less) Depreciation and Amortization	(11,055)	55.68	15.25%	(1,686)
11	(Less) Return on Equity and Debt	(22,182)	55.68	15.25%	(3,384)
12	TOTAL - REVENUES	<u>\$ 163,478</u>			<u>\$ 23,379</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)	22,735	(47.04)	-12.89%	(2,930)
17	FICA	1,183	(13.13)	-3.60%	(43)
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	7,650	(91.25)	-25.00%	(1,912)
29	Bank Facility Fees	117	307.92	84.36%	99
30	Federal Income Tax	5,393	(37.88)	-10.38%	(560)
31	State Income Tax	1,295	(37.88)	-10.38%	(134)
32	TOTAL EXPENSES	<u>\$ 163,478</u>			<u>\$ (17,140)</u>
33	CASH WORKING CAPITAL REQUIREMENT - REBUTTAL				<u>\$ 6,239</u>
34	CASH WORKING CAPITAL REQUIREMENT - SUPPLEMENTAL DIRECT				<u>\$ 6,219</u>
35	DIFFERENCE - ADJUSTMENT TO CASH WORKING CAPITAL				<u>\$ 20</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	\$ 277,974 ⁽¹⁾
2	Weighted Cost of Debt	<u>2.79% ⁽²⁾</u>
3	Synchronized Interest Per Company Rebuttal (Line 1 x Line 2)	\$ 7,767
4	Company Supplemental Direct Interest Expense	8,062
5	Increase (Decrease) in Interest Expense (Line 3 - Line 4)	<u>(296)</u>
6	Increase (Decrease) in State Income Tax Expense	
7	at 7.750%	<u>23</u>
8	Increase (Decrease) in Federal Income Tax Expense	
9	at 35.000%	<u>\$ 95</u>

(1) Source: Company Exhibit 17.1, Schedule 2, Page 1, col D, ln 21.

(2) Source: Company Exhibit 17.1, 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 (1)	0.9485%	<u>0.00949</u>	
3	State Taxable Income		0.99052	1.00000
4	State Income Tax	7.75%	<u>0.07676</u>	<u>0.07750</u>
5	Federal Taxable Income		0.91375	0.92250
6	Federal Income Tax	35.00%	<u>0.31981</u>	<u>0.32288</u>
7	Operating Income		<u>0.59394</u>	<u>0.59963</u>
8	Gross Revenue Conversion Factor Per Company		<u>1.68368</u>	<u>1.66771</u>

Sources:

(1) Staff Ex. 2.0 Schedule 2.04 RZ I

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 SUPPLEMENTAL DIRECT</u>						
2	Long Term Debt	\$ 2,342,601	47.426%	5.922%	2.809%	40.0375%	1.6840%
3	Short Term Debt	66,244	1.341%	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	60,918	1.233%	4.979%	0.061%		0.0610%
7	Common Stock	2,469,764	50.000%	10.250%	5.125%		5.1250%
8	Total	<u>\$ 4,939,527</u>	<u>100.000%</u>		<u>8.068%</u>		<u>6.9140%</u>
9							
10							
11	<u>PER COMPANY REBUTTAL</u>						
12	Long Term Debt	\$ 2,342,601	47.426%	5.790%	2.746%	40.0375%	1.6470%
13	Short Term Debt	66,244	1.341%	0.450%	0.006%	40.0375%	0.0040%
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	2,469,764	50.000%	10.250%	5.125%		5.1250%
18	Total	<u>\$ 4,939,527</u>	<u>100.000%</u>		<u>7.980%</u>		<u>6.8620%</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 Supplemental Direct (Ameren Ex. 15.2)	Company Adjustments (Sch 1, page 2)	Company Rebuttal Present (Cols. b+c)	Company Rebuttal Proposed Increase	Company Rebuttal Proposed (Cols. d+e)
	(a)	(b)	(c)	(d)	(e)	(f)
1	Gas Operating Revenues	\$ 90,636	\$ -	\$ 90,636	\$ 12,643	\$ 103,279
2	Other Revenues	1,122	-	1,122	-	1,122
3	Total Operating Revenue	91,759	-	91,759	12,643	104,401
4	Uncollectible Expense	764	171	935	129	1,064
5	Cost of Gas	-	-	-	-	-
6	Production Expenses	772	-	772	-	772
7	Storage, Term., and Proc. Expenses	3,909	(4)	3,905	-	3,905
8	Transmission Expenses	1,745	(1)	1,744	-	1,744
9	Distribution Expenses	23,535	(57)	23,478	-	23,478
10	Cust. Accounts, Service & Sales	7,255	(4)	7,251	-	7,251
11	Administrative and General Expenses	15,337	(0)	15,337	-	15,337
12	Depreciaton and Amortization	14,028	(3)	14,025	-	14,025
13	Taxes Other Than Income	4,167	(32)	4,135	-	4,135
14	Rounding	-	-	-	-	-
15	Total Operating Expense					
16	Before Income Taxes	71,512	71	71,583	129	71,712
17	State Income Tax	259	20	278	970	1,248
18	Federal Income Tax	1,077	83	1,160	4,040	5,200
19	Deferred Taxes and ITCs Net	3,395	-	3,395	-	3,395
20	Total Operating Expenses	76,243	173	76,416	5,139	81,555
21	NET OPERATING INCOME	<u>\$ 15,516</u>	<u>\$ (173)</u>	<u>\$ 15,342</u>	<u>\$ 7,504</u>	<u>\$ 22,846</u>
22	Company Rate Base (Schedule 2, page 1, col d, line 21)					\$ 286,292
23	Company Overall Rate of Return (Schedule 5, col e, line 18)					7.980%

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. 17.2, Sch 3	Uncollectible Expense (Staff Ex. 2.0, Schedule 2.04)	Asset Retirement Obligation (Ameren Ex. 17.4)	Gasoline and Diesel Fuel Price Adjustment (Ameren Ex. 17.5)	Lobbying Expense (Staff Ex. 2.0, Schedule 2.02)	Payroll Taxes Expense Adjustment (Ameren Ex. 17.7)	Total Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gas Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-
3	Total Operating Revenue	-	-	-	-	-	-	-
4	Uncollectible Expense	-	171	-	-	-	-	171
5	Cost of Gas	-	-	-	-	-	-	-
6	Production Expenses	-	-	-	-	-	-	-
7	Storage, Term., and Proc. Expenses	-	-	-	(4)	-	-	(4)
8	Transmission Expenses	-	-	-	(1)	-	-	(1)
9	Distribution Expenses	-	-	-	(57)	-	-	(57)
10	Cust. Accounts, Service & Sales	-	-	-	(4)	-	-	(4)
11	Administrative and General Expenses	-	-	-	(0)	-	-	(0)
12	Depreciaton and Amortization	-	-	(1)	(2)	-	-	(3)
13	Taxes Other Than Income	-	-	-	-	(1)	(32)	(32)
14		-	-	-	-	-	-	-
15	Total Operating Expense	-	171	(1)	(67)	(1)	(32)	71
16	Before Income Taxes	-	171	(1)	(67)	(1)	(32)	71
17	State Income Tax	25	(13)	0	5	0	2	20
18	Federal Income Tax	106	(55)	0	22	0	10	83
19		-	-	-	-	-	-	-
20	Total Operating Expenses	131	103	(1)	(40)	(0)	(19)	173
21	NET OPERATING INCOME	<u>\$ (131)</u>	<u>\$ (103)</u>	<u>\$ 1</u>	<u>\$ 40</u>	<u>\$ 0</u>	<u>\$ 19</u>	<u>\$ (173)</u>

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

Line No.	Description (a)	Company Rate Base Supplemental Direct (Ameren Ex. 15.2) (b)	Company Adjustments (Sch 2, page 2) (c)	Company Rebuttal Rate Base (Col. b+c) (d)
1	Gross Plant in Service	\$ 746,610	\$ (60)	\$ 746,549
2	Less Accum. Deprec. and Amort.	(405,035)	15	(405,020)
3		-	-	-
4	Net Plant	341,575	(45)	341,530
5	Additions to Rate Base			
6	Cash Working Capital Allowance	6,233	21	6,254
7	Materials & Supplies Inventory	25,122	(1,395)	23,727
8		-	-	-
9		-	-	-
10		-	-	-
11		-	-	-
12		-	-	-
13		-	-	-
14	Deductions From Rate Base			
15	Accum. Deferred Income Taxes	(77,741)	2	(77,739)
16	Customer Advances for Construction	(2,342)	(1,214)	(3,556)
17	Customer Deposits	(3,925)	-	(3,925)
18		-	-	-
19		-	-	-
20		-	-	-
21	Rate Base	<u>\$ 288,923</u>	<u>\$ (2,631)</u>	<u>\$ 286,292</u>

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

Line No.	Description	Cash Working Capital Part 285 (Ex. 17.2, Sch 2)	Asset Retirement Obligation (Ameren Ex. 17.4)	Gasoline and Diesel Fuel Price Adjustment (Ameren Ex. 17.5)	Customer Advances (AG Ex. 1.1 Schedule DJE B-3)	Price of Gas Stored (Ameren Ex. 17.6)	(source)	Total Rate Base Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gross Plant in Service	\$ -	\$ 23	\$ (83)	\$ -	\$ -	\$ -	\$ (60)
2	Less Accum. Deprec. and Amort.	-	12	3	-	-	-	15
3		-	-	-	-	-	-	-
4	Additions to Rate Base	-	35	(80)	-	-	-	(45)
5	Additions to Rate Base							
6	Cash Working Capital Allowance	21	-	-	-	-	-	21
7	Materials & Supplies Inventory	-	-	-	-	(1,395)	-	(1,395)
8		-	-	-	-	-	-	-
9		-	-	-	-	-	-	-
10		-	-	-	-	-	-	-
11		-	-	-	-	-	-	-
12		-	-	-	-	-	-	-
13		-	-	-	-	-	-	-
14	Deductions From Rate Base							
15	Accum. Deferred Income Taxes	-	-	2	-	-	-	2
16	Customer Advances for Construction	-	-	-	(1,214)	-	-	(1,214)
17	Customer Deposits	-	-	-	-	-	-	-
18		-	-	-	-	-	-	-
19		-	-	-	-	-	-	-
20		-	-	-	-	-	-	-
21	Rate Base	<u>\$ 21</u>	<u>\$ 35</u>	<u>\$ (78)</u>	<u>\$ (1,214)</u>	<u>\$ (1,395)</u>	<u>\$ -</u>	<u>\$ (2,631)</u>

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

Line No.	Description (A)	Company Direct Proposed (B)	Revenue Lag/Expense (Leads) (C)	CWC Factor (D) (Col E/365)	Cash Working Capital Requirement (E) Col. D x Col. B
REVENUES					
1	Revenues at Present Rates	\$ 104,401	55.68	15.25%	\$ 15,926
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	7,999	55.68	15.25%	\$ 1,220
8	(Less) Deferred Taxes and ITCs Net	(3,395)	55.68	15.25%	\$ (518)
9	(Less) Uncollectibles	(1,063)	55.68	15.25%	\$ (162)
10	(Less) Depreciation and Amortization	(14,025)	55.68	15.25%	\$ (2,139)
11	(Less) Return on Equity and Debt	(22,846)	55.68	15.25%	\$ (3,485)
12	TOTAL - REVENUES	<u>\$ 180,343</u>			<u>\$ 25,761</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 uncollectit	30,448	(47.04)	-12.89%	\$ (3,924)
17	FICA	1,285	(13.13)	-3.60%	\$ (46)
18	Federal Unemployment Tax	8	(76.38)	-20.92%	\$ (2)
19	State Unemployment Tax	22	(76.38)	-20.92%	\$ (5)
20	St. Louis Payroll Expense Tax	1	(87.33)	-23.93%	\$ (0)
21	ICC Gross Revenue Tax	176	25.92	7.10%	\$ 13
22	Invested Capital Tax	2,248	(30.13)	-8.25%	\$ (186)
23	Municipal Utility Tax	3,438	(45.63)	-12.50%	\$ (430)
24	Energy Assistance Charges	2,219	(45.66)	-12.51%	\$ (278)
25	Corporation Franchise Tax	140	(193.45)	-53.00%	\$ (74)
26	Illinois Public Utility Tax	5,636	(29.79)	-8.16%	\$ (460)
27	Property/Real Estate Taxes	431	(387.27)	-106.10%	\$ (457)
28	Interest Expense	7,879	(91.25)	-25.00%	\$ (1,970)
29	Bank Facility Fees	120	307.92	84.36%	\$ 101
30	Federal Income Tax	5,201	(37.88)	-10.38%	\$ (540)
31	State Income Tax	1,248	(37.88)	-10.38%	\$ (129)
32	TOTAL EXPENSES	<u>\$ 180,343</u>			<u>\$ (19,507)</u>
33	CASH WORKING CAPITAL REQUIREMENT - REBUTTAL				<u>\$ 6,254</u>
34	CASH WORKING CAPITAL REQUIREMENT - SUPPLEMENTAL DIRECT				<u>\$ 6,233</u>
35	DIFFERENCE - ADJUSTMENT TO CASH WORKING CAPITAL				<u>\$ 21</u>

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

Line No.	Description (a)	Amount (b)
1	Rate Base	\$ 286,292 ⁽¹⁾
2	Weighted Cost of Debt	<u>2.79% ⁽²⁾</u>
3	Synchronized Interest Per Company Rebuttal (Line 1 x Line 2)	\$ 7,999
4	Company Supplemental Direct Interest Expense	8,327
5	Increase (Decrease) in Interest Expense (Line 3 - Line 4)	<u>(328)</u>
6	Increase (Decrease) in State Income Tax Expense	
7	at 7.750%	<u>25</u>
8	Increase (Decrease) in Federal Income Tax Expense	
9	at 35.000%	<u>\$ 106</u>

(1) Source: Company Exhibit 17.2, Schedule 2, Page 1, col D, ln 21.

(2) Source: Company Exhibit 17.2, 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)	1.0192%	<u>0.01019</u>	
3	State Taxable Income		0.98981	1.00000
4	State Income Tax	7.75%	<u>0.07671</u>	<u>0.07750</u>
5	Federal Taxable Income		0.91310	0.92250
6	Federal Income Tax	35.00%	<u>0.31958</u>	<u>0.32288</u>
7	Operating Income		<u>0.59351</u>	<u>0.59963</u>
8	Gross Revenue Conversion Factor Per Company		<u>1.68488</u>	<u>1.66771</u>

Sources:

(1) Staff Ex. 2.0 Schedule 2.04 RZ II

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 SUPPLEMENTAL DIRECT</u>						
2	Long Term Debt	\$ 2,342,601	47.426%	5.922%	2.809%	40.0375%	1.6840%
3	Short Term Debt	66,244	1.341%	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	60,918	1.233%	4.979%	0.061%		0.0610%
7	Common Stock	2,469,764	<u>50.000%</u>	10.250%	<u>5.125%</u>		<u>5.1250%</u>
8	Total	<u>\$ 4,939,527</u>	<u>100.000%</u>		<u>8.068%</u>		<u>6.9140%</u>
9							
10							
11	<u>PER COMPANY REBUTTAL</u>						
12	Long Term Debt	\$ 2,342,601	47.426%	5.790%	2.746%	40.0375%	1.6470%
13	Short Term Debt	66,244	1.341%	0.450%	0.006%	40.0375%	0.0040%
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	2,469,764	<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>7.980%</u>		<u>6.8620%</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 Supplemental Direct (Ameren Ex. 15.3)	Company Adjustments (Sch 1, page 2)	Company Rebuttal Present (Cols. b+c)	Company Rebuttal Proposed Increase	Company Rebuttal Proposed (Cols. d+e)
	(a)	(b)	(c)	(d)	(e)	(f)
1	Gas Operating Revenues	\$ 181,031	\$ -	\$ 181,031	\$ 25,628	\$ 206,659
2	Other Revenues	2,241	-	2,241	-	2,241
3	Total Operating Revenue	183,273	-	183,273	25,628	208,900
4	Uncollectible Expense	1,720	47	1,767	247	2,014
5	Cost of Gas	-	-	-	-	-
6	Production Expenses	1,374	-	1,374	-	1,374
7	Storage, Term., and Proc. Expenses	6,957	(7)	6,950	-	6,950
8	Transmission Expenses	5,796	(2)	5,794	-	5,794
9	Distribution Expenses	46,098	(110)	45,988	-	45,988
10	Cust. Accounts, Service & Sales	14,187	(7)	14,180	-	14,180
11	Administrative and General Expenses	29,794	(0)	29,794	-	29,794
12	Depreciaton and Amortization	24,041	(6)	24,036	-	24,036
13	Taxes Other Than Income	7,856	(64)	7,793	-	7,793
14	Rounding	-	-	-	-	-
15	Total Operating Expense					
16	Before Income Taxes	137,822	(148)	137,674	247	137,921
17	State Income Tax	576	65	641	1,967	2,608
18	Federal Income Tax	2,402	268	2,670	8,195	10,864
19	Deferred Taxes and ITCs Net	7,695	-	7,695	-	7,695
20	Total Operating Expenses	148,496	184	148,680	10,409	159,089
21	NET OPERATING INCOME	\$ 34,777	\$ (184)	\$ 34,593	\$ 15,219	\$ 49,812
22	Company Rate Base (Schedule 2, page 1, col d, line 21)					\$ 624,208
23	Company Overall Rate of Return (Schedule 5, col e, line 18)					7.980%

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. 17.3, Sch 3	Uncollectible Expense (Staff Ex. 2.0, Schedule 2.04)	Asset Retirement Obligation (Ameren Ex. 17.4)	Gasoline and Diesel Fuel Price Adjustment (Ameren Ex. 17.5)	Lobbying Expense (Staff Ex. 2.0, Schedule 2.02)	Payroll Taxes Expense Adjustment (Ameren Ex. 17.7)	Total Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Gas Operating Revenues	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-
3	Total Operating Revenue	-	-	-	-	-	-	-
4	Uncollectible Expense	-	47	-	-	-	-	47
5	Cost of Gas	-	-	-	-	-	-	-
6	Production Expenses	-	-	-	-	-	-	-
7	Storage, Term., and Proc. Expenses	-	-	-	(7)	-	-	(7)
8	Transmission Expenses	-	-	-	(2)	-	-	(2)
9	Distribution Expenses	-	-	-	(110)	-	-	(110)
10	Cust. Accounts, Service & Sales	-	-	-	(7)	-	-	(7)
11	Administrative and General Expenses	-	-	-	(0)	-	-	(0)
12	Depreciaton and Amortization	-	-	(2)	(4)	-	-	(6)
13	Taxes Other Than Income	-	-	-	-	(1)	(62)	(64)
14		-	-	-	-	-	-	-
15	Total Operating Expense	-	47	(2)	(130)	(1)	(62)	(148)
16	Before Income Taxes	-	47	(2)	(130)	(1)	(62)	(148)
17	State Income Tax	53	(4)	0	10	0	5	65
18	Federal Income Tax	220	(15)	0	42	0	20	268
19		-	-	-	-	-	-	-
20	Total Operating Expenses	273	28	(1)	(78)	(1)	(37)	184
21	NET OPERATING INCOME	\$ (273)	\$ (28)	\$ 1	\$ 78	\$ 1	\$ 37	\$ (184)

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

Line No.	Description	Company Rate Base Supplemental Direct (Ameren Ex. 15.3)	Company Adjustments (Sch 2, page 2)	Company Rebuttal Rate Base (Col. b+c)
	(a)	(b)	(c)	(d)
1	Gross Plant in Service	\$ 1,309,561	\$ (114)	\$ 1,309,447
2	Less Accum. Deprec. and Amort.	(580,983)	24	(580,959)
3		-	-	-
4	Net Plant	<u>728,578</u>	<u>(90)</u>	<u>728,488</u>
5	Additions to Rate Base			
6	Cash Working Capital Allowance	12,580	46	12,626
7	Materials & Supplies Inventory	40,838	(2,263)	38,574
8		-	-	-
9		-	-	-
10		-	-	-
11		-	-	-
12		-	-	-
13		-	-	-
14	Deductions From Rate Base			
15	Accum. Deferred Income Taxes	(143,385)	4	(143,381)
16	Customer Advances for Construction	(4,319)	(2,239)	(6,558)
17	Customer Deposits	(5,541)	-	(5,541)
18		-	-	-
19		-	-	-
20		<u>-</u>	<u>-</u>	<u>-</u>
21	Rate Base	<u>\$ 628,750</u>	<u>\$ (4,542)</u>	<u>\$ 624,208</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	Cash Working Capital Part 285 Schedule B-8 (b)	Asset Retirement Obligation (Ameren Ex. 17.4) (c)	Gasoline and Diesel Fuel Price Adjustment (Ameren Ex. 17.5) (d)	Customer Advances (AG Ex. 1.1 Schedule DJE B-3) (e)	Price of Gas Stored (Ameren Ex. 17.6) (f)	(source) (g)	Total Rate Base Adjustments (h)
1	Gross Plant in Service	\$ -	\$ 34	\$ (147)	\$ -	\$ -	\$ -	\$ (114)
2	Less Accum. Deprec. and Amort.	-	18	6	-	-	-	24
3		-	-	-	-	-	-	-
4	Additions to Rate Base	-	52	(142)	-	-	-	(90)
5	Additions to Rate Base							
6	Cash Working Capital Allowance	46	-	-	-	-	-	46
7	Materials & Supplies Inventory	-	-	-	-	(2,263)	-	(2,263)
8		-	-	-	-	-	-	-
9		-	-	-	-	-	-	-
10		-	-	-	-	-	-	-
11		-	-	-	-	-	-	-
12		-	-	-	-	-	-	-
13		-	-	-	-	-	-	-
14	Deductions From Rate Base							
15	Accum. Deferred Income Taxes	-	-	4	-	-	-	4
16	Customer Advances for Construction	-	-	-	(2,239)	-	-	(2,239)
17	Customer Deposits	-	-	-	-	-	-	-
18		-	-	-	-	-	-	-
19		-	-	-	-	-	-	-
20		-	-	-	-	-	-	-
21	Rate Base	\$ 46	\$ 52	\$ (138)	\$ (2,239)	\$ (2,263)	\$ -	\$ (4,542)

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	\$ 208,900	55.68	15.25%	\$ 31,867
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	17,440	55.68	15.25%	2,661
8	(Less) Deferred Taxes and ITCs Net	(7,695)	55.68	15.25%	(1,174)
9	(Less) Uncollectibles	(2,014)	55.68	15.25%	(307)
10	(Less) Depreciation and Amortization	(24,036)	55.68	15.25%	(3,667)
11	(Less) Return on Equity and Debt	(49,812)	55.68	15.25%	(7,599)
12	TOTAL - REVENUES	<u>\$ 361,036</u>			<u>\$ 51,581</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)	58,002	(47.04)	-12.89%	(7,475)
17	FICA	2,530	(13.13)	-3.60%	(91)
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	17,178	(91.25)	-25.00%	(4,295)
29	Bank Facility Costs	262	307.92	84.36%	221
30	Federal Income Tax	10,864	(37.88)	-10.38%	(1,127)
31	State Income Tax	2,608	(37.88)	-10.38%	(271)
32	TOTAL EXPENSES	<u>\$ 361,036</u>			<u>(38,955)</u>
33	CASH WORKING CAPITAL REQUIREMENT - REBUTTAL				<u>\$ 12,626</u>
34	CASH WORKING CAPITAL REQUIREMENT - SUPPLEMENTAL DIRECT				<u>\$ 12,580</u>
35	DIFFERENCE - ADJUSTMENT TO CASH WORKING CAPITAL				<u>\$ 46</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	\$ 624,208 ⁽¹⁾
2	Weighted Cost of Debt	<u>2.79% ⁽²⁾</u>
3	Synchronized Interest Per Company Rebuttal (Line 1 x Line 2)	\$ 17,440
4	Company Supplemental Direct Interest Expense	18,121
5	Increase (Decrease) in Interest Expense (Line 3 - Line 4)	<u>(681)</u>
6	Increase (Decrease) in State Income Tax Expense	
7	at 7.750%	<u>53</u>
8	Increase (Decrease) in Federal Income Tax Expense	
9	at 35.000%	<u>\$ 220</u>

(1) Source: Company Exhibit 17.3, Schedule 2, Page 1, col D, ln 21.

(2) Source: Company Exhibit 17.3, 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 (1)	0.9641%	<u>0.00964</u>	
3	State Taxable Income		0.99036	1.00000
4	State Income Tax	7.75%	<u>0.07675</u>	<u>0.07750</u>
5	Federal Taxable Income		0.91361	0.92250
6	Federal Income Tax	35.00%	<u>0.31976</u>	<u>0.32288</u>
7	Operating Income		<u>0.59384</u>	<u>0.59963</u>
8	Gross Revenue Conversion Factor Per Company		<u>1.68394</u>	<u>1.66771</u>

Sources:

(1) Staff Ex. 2.0 Schedule 2.04 RZ III

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 SUPPLEMENTAL DIRECT</u>						
2	Long Term Debt	\$ 2,342,601	47.426%	5.922%	2.809%	40.0375%	1.6840%
3	Short Term Debt	66,244	1.341%	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	60,918	1.233%	4.979%	0.061%		0.0610%
7	Common Stock	2,469,764	50.000%	10.250%	5.125%		5.1250%
8	Total	<u>\$ 4,939,527</u>	<u>100.000%</u>		<u>8.068%</u>		<u>6.9140%</u>
9							
10							
11	<u>PER COMPANY REBUTTAL</u>						
12	Long Term Debt	\$ 2,342,601	47.426%	5.790%	2.746%	40.0375%	1.6470%
13	Short Term Debt	66,244	1.341%	0.450%	0.006%	40.0375%	0.0040%
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	2,469,764	50.000%	10.250%	5.125%		5.1250%
18	Total	<u>\$ 4,939,527</u>	<u>100.000%</u>		<u>7.980%</u>		<u>6.8620%</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
Asset Retirement Obligation Adjustment
For the Test Year Ending December 31, 2016
(\$000)

Line No.	Description (A)	Total AIC Gas Amount (B)	RZ - I (CIPS) Amount (C)	RZ - II (CILCO) Amount (D)	RZ - III (IP) Amount (E)	Source (F)
Rate Base Adjustment:						
1	Adjustment to General Plant for Removal of AROs	\$ 80	\$ 23	\$ 23	\$ 34	ICC Staff Ex. 1.0, Schedule 1.09
2	Adjustment to General Plant Reserve for Removal of AROs	(24)	(7)	(7)	(10)	Data Request ST 6.02
3	Net Plant Adjustment for Removal of AROs	<u>103</u>	<u>30</u>	<u>30</u>	<u>44</u>	Line 1 minus Line 2
4	Additional Adjustment to General Plant Reserve due to Updated ASP %	(12)	(4)	(4)	(5)	Data Request ST 11.02
5	Additional Adjustment to Intangible Plant Reserve due to Updated ASP %	(5)	(1)	(1)	(3)	Data Request ST 11.02
Operating Statement Adjustment:						
1	Adjustment to General Plant Depreciation Expense due to Updated ASP %	\$ (2)	\$ (1)	\$ (1)	\$ (1)	Data Request ST 11.02
2	Adjustment to Intangible Plant Depreciation Expense due to Updated ASP %	(1)	(0)	(0)	(1)	Data Request ST 11.02

Ameren Illinois Gas
Asset Retirement Obligation Adjustment
 For the Test Year Ending December 31, 2016
 (\$000)

Line No.	Account No. (A)	Title of Plant Function (B)	Allocator (C)	Allocation				Allocation Percentages			
				AmerenCILCO (D)	AmerenCIPS (E)	AmerenIP (F)	Total (G)	AmerenCILCO (H)	AmerenCIPS (I)	AmerenIP (J)	Total (K)
1		Gas Intangible Plant									
2	301-303	Subtotal - Gas Intangible Plant	Customers	213,342	181,916	417,316	812,574	26.26%	22.39%	51.36%	100.0%
3		Gas General Plant									
4	389-399	Subtotal - Gas General Plant		16,748	16,925	24,805	58,478	28.64%	28.94%	42.42%	100.0%

Ameren Illinois Gas
Price of Gasoline and Diesel Fuel
For the Test Year Ending December 31, 2016
(\$000)

Line No.	Description (A)	Total Adjustment (B)	RZ I AmerenCIPS (C)	RZ II AmerenCILCO (D)	RZ III AmerenIP (E)	Source (F)
<u>O & M Operating Expenses:</u>						
1	Storage Expense	\$ (14)	\$ (3)	\$ (4)	\$ (7)	Ameren Ex. 17.5 Schedule 2 Col (D)
2	Transmission Expense	(4)	(1)	(1)	(2)	Ameren Ex. 17.5 Schedule 2 Col (D)
3	Distribution Expense	(220)	(54)	(57)	(110)	Ameren Ex. 17.5 Schedule 2 Col (D)
4	Customer Account Expense	(13)	(3)	(4)	(7)	Ameren Ex. 17.5 Schedule 2 Col (D)
5	Administrative & General	(0)	(0)	(0)	(0)	Ameren Ex. 17.5 Schedule 2 Col (D)
6	Total	<u>\$ (252)</u>	<u>\$ (61)</u>	<u>\$ (65)</u>	<u>\$ (126)</u>	Sum of Lines 1 to Lines 5
<u>Other Operating Expenses:</u>						
7	Depreciaton and Amortization	<u>\$ (8)</u>	<u>\$ (2)</u>	<u>\$ (2)</u>	<u>\$ (4)</u>	ENG 9.03R Attach 2 RZ-1,II,III, line 4
<u>Rate Base:</u>						
8	Gross Plant in Service	\$ (293)	\$ (62)	\$ (83)	\$ (147)	ENG 9.03R Attach 2 RZ-1,II,III, line 1
9	Less Accum. Deprec. and Amort.	<u>12</u>	<u>2</u>	<u>3</u>	<u>6</u>	ENG 9.03R Attach 2 RZ-1,II,III, line 2
10	Net Plant	\$ (281)	\$ (60)	\$ (80)	\$ (142)	
11	Accum. Deferred Income Taxes	<u>\$ 7</u>	<u>\$ 1</u>	<u>\$ 2</u>	<u>\$ 4</u>	ENG 9.03R Attach 2 RZ-1,II,III, line 3
12	Rate Base Total	<u>\$ (274)</u>	<u>\$ (58)</u>	<u>\$ (78)</u>	<u>\$ (138)</u>	

Ameren Illinois Gas
Price of Gasoline and Diesel Fuel
For the Test Year Ending December 31, 2016

Line No.	Description (A)	Price of Gasoline (B)	Price of Diesel Fuel (C)	Total Adjustment RZ I (D)	Source (E)
1	Storage Expense	\$ 1,043	\$ 1,747	\$ 2,790	ICC Staff Ex. 5.01 and 5.02 RZ I
2	Transmission Expense	342	573	915	ICC Staff Ex. 5.01 and 5.02 RZ I
3	Distribution Expense	20,144	33,716	53,860	ICC Staff Ex. 5.01 and 5.02 RZ I
4	Customer Account Expense	1,126	1,886	3,012	ICC Staff Ex. 5.01 and 5.02 RZ I
5	Administrative & General	3	5	8	ICC Staff Ex. 5.01 and 5.02 RZ I
6	Price of Gasoline and Diesel Fuel for RZ I	<u>\$ 22,658</u>	<u>\$ 37,927</u>	<u>\$ 60,585</u>	Sum of Line 1 to Line 5
Line No.	Description (A)	Price of Gasoline (B)	Price of Diesel Fuel (C)	Total Adjustment RZ II (D)	Source (E)
7	Storage Expense	\$ 1,467	\$ 2,458	\$ 3,925	ICC Staff Ex. 5.01 and 5.02 RZ II
8	Transmission Expense	277	463	740	ICC Staff Ex. 5.01 and 5.02 RZ II
9	Distribution Expense	21,192	35,471	56,663	ICC Staff Ex. 5.01 and 5.02 RZ II
10	Customer Account Expense	1,321	2,211	3,532	ICC Staff Ex. 5.01 and 5.02 RZ II
11	Administrative & General	4	6	10	ICC Staff Ex. 5.01 and 5.02 RZ II
12	Price of Gasoline and Diesel Fuel for RZ II	<u>\$ 24,261</u>	<u>\$ 40,609</u>	<u>\$ 64,870</u>	Sum of Line 7 to Line 11
Line No.	Description (A)	Price of Gasoline (B)	Price of Diesel Fuel (C)	Total Adjustment RZ III (D)	Source (E)
13	Storage Expense	\$ 2,617	\$ 4,377	\$ 6,994	ICC Staff Ex. 5.01 and 5.02 RZ III
14	Transmission Expense	923	1,544	2,467	ICC Staff Ex. 5.01 and 5.02 RZ III
15	Distribution Expense	41,080	68,754	109,834	ICC Staff Ex. 5.01 and 5.02 RZ III
16	Customer Account Expense	2,585	4,324	6,909	ICC Staff Ex. 5.01 and 5.02 RZ III
17	Administrative & General	7	12	19	ICC Staff Ex. 5.01 and 5.02 RZ III
18	Price of Gasoline and Diesel Fuel for RZ III	<u>\$ 47,212</u>	<u>\$ 79,011</u>	<u>\$ 126,223</u>	Sum of Line 13 to Line 17

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

Line No.	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>Rebuttal Adjustment to Working Gas for Gas Stored Underground</u>					
2	Average Corrected F-9b) 1) Working Gas for Rebuttal	\$ 74,506	\$ 14,488	\$ 22,887	\$ 37,131	Ameren Ex. 17.6 workpaper supporting EIA Forecast
3	Average Corrected F-9b) 1) Working Gas for Supplemental Direct	79,359	15,432	24,378	39,549	Ameren Ex. 15.8
4	Total Rebuttal Adjustment to Jurisdictional Gas Stored Underground	(4,853)	(944)	(1,491)	(2,418)	Line 2 - Line 3
5	Accounts Payable Related to F-9b) 1) Rebuttal Adjustment Correction to Gas Stored Underground	\$ (311)	\$ (61)	\$ (96)	\$ (155)	Line 4 * 6.42%
6	Rebuttal Adjustment to Gas Stored Underground to F-9b) 1) Net of Accounts Payable	<u>\$ (4,541)</u>	<u>\$ (883)</u>	<u>\$ (1,395)</u>	<u>\$ (2,263)</u>	Line 4 - Line 5

Ameren Illinois Gas
Payroll Tax Adjustment
For the Test Year Ended December 31, 2016
(\$000)

Line No.	Account No. (A)	Description (B)	Total Adjustment (C)	RZ I AmerenCIPS (D)	RZ II AmerenCILCO (E)	RZ III AmerenIP (F)	Source (G)
1		Revenue Allocation by Rate Zone		23.67%	25.71%	50.63%	Ameren MFR WPC-2.15 RZ, Line 8
2	408	Payroll Tax Adjustment - Company Rebuttal	\$ (180)	\$ (43)	\$ (46)	\$ (91)	Schedule 2, line 5 + Schedule 3, Line 5
3	408	Payroll Tax Adjustment - Company Direct	(57)	(14)	(15)	(29)	Ameren MFR C-2.15, Line 8
4	408	Company Rebuttal Adjustment to Payroll Taxes	<u>\$ (123)</u>	<u>\$ (29)</u>	<u>\$ (32)</u>	<u>\$ (62)</u>	Line 2 - Line 3

Ameren Illinois Gas
Payroll Tax Adjustment
For the Test Year Ended December 31, 2016
(\$000)

Line No.	Description (A)	Amount (B)	Adjustment (C)	Source (D)
1	2016 Test Year Gas Allocated Incentive Compensation Adjustment		\$ (842)	Part 285 MFR WPC-2.15b, Line 3
2	Social Security and Medicare Payroll Tax applicable to Incentive Compensation Adjustment (1)	\$ 46		Payroll Department
3	Income subject to Social Security and Payroll Tax on line 2 (1)	1620		Payroll Department
4	Social Security and Medicare Payroll Tax Percent		<u>2.82%</u>	Line 2 divided by line 3
5	2016 Test Year Gas Incentive Compensation Payroll Tax Adjustment Rebuttal	-	(24)	Line 1 x Line 4
6	2016 Test Year Gas Incentive Comp Payroll Tax Adjustment Direct	-	<u>(12)</u>	Part 285 MFR WPC-2.15b, Line 9
7	2016 Test Year Gas Incentive Comp Payroll Tax Adjustment Rebuttal	-	<u><u>\$ (12)</u></u>	Line 5 minus line 6

(1) QTR 1 2015 payment

Ameren Illinois Gas
Payroll Tax Adjustment
For the Test Year Ended December 31, 2016
(\$000)

Line No.	Description (A)	Amount (B)	Adjustment (C)	Source (D)
1	2016 Test Year Gas Allocated Performance Share Unit Program Adjustment		\$ (3,121)	Part 285 MFR WPC-2.15c, Line 1 plus Line 2
2	Social Security and Medicare Payroll Tax applicable to Performance Share Unit Program Adjustment (1)	\$ 162		Payroll Department
3	Income subject to Social Security and Payroll Tax on line 2 (1)	3233		Payroll Department
4	Social Security and Medicare Payroll Tax Percent		<u>5.01%</u>	Line 2 divided by line 3
5	2016 Test Year Gas Performance Share Unit Program Payroll Tax Adjustment Rebuttal	-	(156)	Line 1 x Line 4
6	2016 Test Year Gas Incentive Comp Payroll Tax Adjustment Direct	-	<u>(45)</u>	Part 285 MFR WPC-2.15b, Line 6
7	2016 Test Year Gas Incentive Comp Payroll Tax Adjustment Rebuttal	-	<u><u>\$ (111)</u></u>	Line 5 minus line 6

(1) QTR 1 2015 payment

Ameren Illinois Company
Docket #15-0142 Gas Rate Case Expense
Test Year Ending December 31, 2016

Account 182-376

<u>Name</u>	<u>Nature of Service Provided</u>	<u>Invoice No.</u>	<u>Period Covered</u>	<u>Fees</u>	<u>Expenses</u>	<u>Total To Date</u>	<u>Projected Cost</u>	<u>Remaining Projected Cost</u>	<u>Source</u>
Outside Consultants or Witnesses									
Concentric Energy Advisors	Minimum Filing Requirements	0007912	September-14	49,745	-	49,745			Ameren Ex. 2.9; Ameren Ex. 2.11
	Minimum Filing Requirements	0007965	October-14	51,810	4,077	55,887			Ameren Ex. 2.9; Ameren Ex. 2.11
	Minimum Filing Requirements	0008105	November-14	42,483	213	42,696			Ameren Ex. 2.9; Ameren Ex. 2.11
	Minimum Filing Requirements	0008118	December-14	84,268	3,028	87,295			AIC Response TEE 1.02S2 Attach 1, Attach 2
	Minimum Filing Requirements	0008186	January-15	78,890	5,954	84,844			AIC Response TEE 1.02S3 Attach 1, Attach 3
	Total To Date			307,195	13,272	320,467	342,000	21,533	
Concentric Energy Advisors	Cash Working Capital - Lead/Lag Study	0007911	September-14	1,300	-	1,300			Ameren Ex. 2.9; Ameren Ex. 2.11
	Cash Working Capital - Lead/Lag Study	0007964	October-14	5,933	570	6,503			Ameren Ex. 2.9; Ameren Ex. 2.11
	Cash Working Capital - Lead/Lag Study	0008103	November-14	10,710	1,032	11,742			Ameren Ex. 2.9; Ameren Ex. 2.11
	Cash Working Capital - Lead/Lag Study	0008117	December-14	15,508	1,335	16,843			AIC Response TEE 1.02S2 Attach 1, Attach 2
	Cash Working Capital - Lead/Lag Study	0008185	January-15	6,788	432	7,220			AIC Response TEE 1.02S3 Attach 1, Attach 3
	Total To Date			40,238	3,370	43,607	59,850	16,243	
Concentric Energy Advisors	Post-filing Support			-	-	-			
	Post-filing Support	0008276	February-15	7,000	-	7,000			AIC Response TEE 1.02S3 Attach 1, Attach 3
	Post-filing Support	0008341	March-15	15,400	-	15,400			AIC Response TEE 1.02S4 Attach 1, Attach 3
	Post-filing Support	0008444	April-15	41,300	-	41,300			AIC Response TEE 1.02S4 Attach 1, Attach 3
	Total To Date			63,700	-	63,700	235,000	171,300	
Sussex Economic Advisors	Return on Equity	14.0637	September-14	4,863	-	4,863			Ameren Ex. 2.9; Ameren Ex. 2.12
	Return on Equity	14.0678	October-14	16,618	-	16,618			Ameren Ex. 2.9; Ameren Ex. 2.12
	Return on Equity	14.0699	November-14	9,363	-	9,363			Ameren Ex. 2.9; Ameren Ex. 2.12
	Return on Equity	14.0733	December-14	6,557	-	6,557			AIC Response TEE 1.02S Attach 1, Attach 2
	Return on Equity	15.0764	January-15	10,350	-	10,350			AIC Response TEE 1.02S3 Attach 1, Attach 3
				-	-	-			
	Total To Date			47,750	-	47,750	101,310	53,561	
Steve Fetter	Return on Equity	001	Dec2014-May2015	36,094	-	36,094			AIC Response TEE 1.02S3 Attach 1, Attach 3
	Total To Date			36,094	-	36,094	102,500	66,406	
Kerber Eck & Braeckel	Audit	648,006	Various	52,000	-	52,000			AIC Response TEE 1.02S2 Attach 1, Attach 2
	Total To Date			52,000	-	52,000	62,000	10,000	
Other Rebuttal Witnesses	Miscellaneous Rebuttal Issues			-	-	-			
	Total To Date			-	-	-	145,620	145,620	
Other Miscellaneous	Copying, Printing, Delivery Services			-	-	-			
Midwest Trial Services	Copying, Printing, Delivery Services			-	-	-			
Rodgers Townsend/IL Press As	Copying, Printing, Delivery Services	15015RA2/15023RA1	Feb-Mar 2015	-	28,761	28,761			AIC Response TEE 1.02S2 Attach 1, Attach 3
DNT	Copying, Printing, Delivery Services	60646B	February-15	-	5,475	5,475			AIC Response TEE 1.02 Attach 1, Attach 3
UPS	Copying, Printing, Delivery Services	52Y6065	February-15	-	123	123			AIC Response TEE 1.02 Attach 1, Attach 3
UPS	Copying, Printing, Delivery Services	52Y6105	March-15	-	20	20			AIC Response TEE 1.02S Attach 1, Attach 3
UPS	Copying, Printing, Delivery Services	52Y6115	March-15	-	43	43			AIC Response TEE 1.02S Attach 1, Attach 3
UPS	Copying, Printing, Delivery Services	52Y6135	March-15	-	32	32			AIC Response TEE 1.02S2 Attach 1, Attach 3
UPS	Copying, Printing, Delivery Services	52Y6165	April-15	-	117	117			AIC Response TEE 1.02S2 Attach 1, Attach 3
UPS	Copying, Printing, Delivery Services	52Y6175	April-15	-	12	12			AIC Response TEE 1.02S3 Attach 1, Attach 4

Ameren Illinois Company
 Docket #15-0142 Gas Rate Case Expense
 Test Year Ending December 31, 2016

Account 182-376

<u>Name</u>	<u>Nature of Service Provided</u>	<u>Invoice No.</u>	<u>Period Covered</u>	<u>Fees</u>	<u>Expenses</u>	<u>Total To</u> <u>Date</u>	<u>Projected</u> <u>Cost</u>	<u>Remaining</u> <u>Projected</u> <u>Cost</u>	<u>Source</u>
UPS	Copying, Printing, Delivery Services	52Y6185	May-15	-	75	75			AIC Response TEE 1.02S3 Attach 1, Attach 4
UPS	Copying, Printing, Delivery Services	52Y6205	May-15	-	124	124			AIC Response TEE 1.02S3 Attach 1, Attach 4
UPS	Copying, Printing, Delivery Services	52Y6225	May-15	-	13	13			AIC Response TEE 1.02S4 Attach 1, Attach 4
LA Court Reporter	Copying, Printing, Delivery Services			-	-	-			
	Purchasing rate, tax, etc			-	15	15			Multiple responses
	Total To Date			-	34,809	34,809	78,414	43,605	
Outside Legal Services									
Whitt Sturtevant	Case Preparation, Hearings & Briefs	11075	August-14	20,660	-	20,660			Ameren Ex. 2.9; Ameren Ex. 2.10
	Case Preparation, Hearings & Briefs	11100	September-14	1,864	-	1,864			Ameren Ex. 2.9; Ameren Ex. 2.10
	Case Preparation, Hearings & Briefs	11111	October-14	1,863	-	1,863			Ameren Ex. 2.9; Ameren Ex. 2.10
	Case Preparation, Hearings & Briefs	11149	November-14	53,710	-	53,710			Ameren Ex. 2.9; Ameren Ex. 2.10
	Case Preparation, Hearings & Briefs	11183	December-14	92,706	-	92,706			AIC Response TEE 1.02 Attach 1, Attach 2
	Case Preparation, Hearings & Briefs	11246	January-15	138,306	-	138,306			AIC Response TEE 1.02S Attach 1, Attach 2
	Case Preparation, Hearings & Briefs	11277	February-15	47,248	-	47,248			AIC Response TEE 1.02S Attach 1, Attach 2
	Case Preparation, Hearings & Briefs	11332	March-15	53,778	760	54,538			AIC Response TEE 1.02S3 Attach 1, Attach 2
	Case Preparation, Hearings & Briefs	11370	April-15	72,085	-	72,085			AIC Response TEE 1.02S3 Attach 1, Attach 2
	Case Preparation, Hearings & Briefs	11412	May-15	68,529	-	68,529			AIC Response TEE 1.02S4 Attach 1, Attach 2
	Total To Date			550,749	760	551,509	1,507,390	955,881	
Total Outside Services				1,097,725	52,210	1,149,935	2,634,084	1,484,149	