

**AMERENUE**

**Cost Allocation Manual**

**March 2006**

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## **GLOSSARY OF TERMS AND ABBREVIATIONS**

**AERG** – AmerenEnergy Resources Generating Company, a subsidiary of CILCO, which operates a non rate-regulated electric generation business in Illinois and which was formerly known as Central Illinois Generation, Inc.

**AFS** – Ameren Energy Fuels and Services Company, a subsidiary of Development Company, which procures fuel and gas and manages the related risks for the Ameren Companies.

**Ameren** – Ameren Corporation and its subsidiaries on a consolidated basis of reporting. When referring to financing or acquisition activities, Ameren is defined as Ameren Corporation, the parent.

**AmerenCILCO** – Central Illinois Light Company, a subsidiary of CILCORP, which operates a rate-regulated transmission and distribution business, an electric generation business, and a rate-regulated natural gas distribution business in Illinois as AmerenCILCO

**AmerenCIPS** – Central Illinois Public Service Company, a subsidiary of Ameren Corporation, which operates a rate-regulated electric and natural gas transmission and distribution business in Illinois as AmerenCIPS.

**AmerenIP** - Illinois Power Company , a subsidiary of Ameren Corporation, which operates a rate-regulated electric and natural gas transmission and distribution business in Illinois as AmerenIP.

**AmerenUE** – Union Electric Company, a subsidiary of Ameren Corporation, which operates a rate-regulated electric generation, transmission and distribution business, and a rate-regulated natural gas transmission and distribution business in Missouri as AmerenUE.

**Ameren Energy** – Ameren Energy, Inc., a subsidiary of Ameren Corporation, which serves as a power marketing and risk management agent for the Ameren Companies for transactions of primarily less than one year.

**Ameren Services** – Ameren Services Company, a subsidiary of Ameren Corporation, which provides a variety of support services to Ameren and its subsidiaries.

**Composite**—an allocation methodology utilizing a simple average of Sales (kwh and dekatherm), number of customers and number of employees. Each factor is equally weighted.

**Development Company** – Ameren Energy Development Company, a subsidiary of Resources Company, which develops, constructs generating facilities for Genco, and is the parent of non-regulated operations, including Genco, Marketing , AFS and Medina Valley.

**EEI** – Electric Energy, Inc., a 80%-owned subsidiary of Ameren, which is 40% owned by UE and 40% owned by Development Company, which operates electric generation and transmission facilities in Illinois.

**FERC** – Federal Energy Regulatory Commission, a governmental agency of the United States of America that, among other things, regulates interstate transmission and wholesale sales of electricity and gas and related matters.

**Genco** – Ameren Energy Generating Company, a subsidiary of Development Company, which operates a non rate-regulated electric generation business in Illinois and Missouri.

**IMS** – Illinois Material & Supply Company is an Illinois registered retailer of building materials and supplies. IMS services Ameren Illinois entities, including AmerenUE's Illinois properties when purchasing building materials and supplies for development activities

**Marketing Company** – Ameren Energy Marketing Company, a subsidiary of Resources Company, which markets power for periods primarily over one year.

**Medina Valley** – AmerenEnergy Medina Valley Cogen (No. 4), LLC and its subsidiaries, subsidiaries of Resources Company, which indirectly own a 40 megawatt, gas-fired electric generation plant.

**PUHCA** – Public Utility Holding Company Act of 1935, as amended.

**Resources Company** – Ameren Energy Resources Company, a subsidiary of Ameren Corporation and parent of Development Company, CLM LLC VIII, CLM LLC VII and CILCORP Lease Management LLC.

**SEC** – Securities and Exchange Commission, a governmental agency of the United States of America.

***Surplus Reserve Ratio***—with respect to the Joint Dispatch Agreement, the ratio calculated at the beginning of each month of each Generating Party's surplus reserve to the sum of both Generating Parties' surplus reserve. Please refer to Section 1.18 of the Joint Dispatch Agreement.

### **Corporate Organization:**

AmerenUE is a wholly-owned subsidiary of Ameren. Ameren is a public utility holding company registered with the SEC under the PUHCA and does not own or operate any significant operating assets. Its primary asset is the stock of its subsidiaries.

AmerenUE operates a rate-regulated electric generation, transmission and distribution business, and a rate-regulated natural gas distribution business in Missouri. UE is the largest electric utility in the State of Missouri. It supplies electric and gas service in parts of central and eastern Missouri, including the greater St. Louis area. UE supplies electric service to approximately 1.1 million customers and natural gas service to approximately 110,000 customers.

Other key subsidiaries of Ameren include the following:

- AmerenCIPS operates a rate-regulated electric and natural gas transmission and distribution business in Illinois.
- AmerenCILCO operates a rate-regulated electric transmission and distribution business, a non rate-regulated electric generation business through its subsidiary, AERG, and a minimal amount of its own electric generation, and a rate-regulated natural gas distribution business in Illinois.
- AmerenIP operates a rate-regulated electric transmission and distribution business and a minimal amount of its own electric generation, and a rate-regulated natural gas distribution business in Illinois.
- Resources Company consists of non rate-regulated operations. Subsidiaries include Development Company and its subsidiary, Genco, which operates a non rate-regulated electric generation business in Illinois and Missouri; Marketing Company, which markets power for periods primarily over one year; AFS, which procures fuel and manages the related risks for Ameren's affiliated companies; and Medina Valley, which indirectly owns a 40 megawatt, gas-fired electric generation plant.
- Ameren Energy, which serves as a power marketing and risk management agent for Ameren and its subsidiaries for transactions of primarily less than one year.

- EEI operates electric generation and transmission facilities in Illinois. EEI supplies electric power primarily to a uranium enrichment plant located in Paducah, Kentucky. Ameren has a 80% ownership interest in EEI through AmerenUE, which owns 40%, and Development Company, which owns 40%.
- Ameren Services, which provides a variety of shared support services to the Ameren group of companies.

See Exhibit 1 for a list of AmerenUE's affiliate companies.

### **Accounting Organization:**

Ameren's accounting organization is centralized and performs all accounting services necessary to properly maintain and report on the books and records of Ameren and its subsidiaries. All wholly-owned subsidiaries utilize common accounting systems, policies and procedures and are parties to a General Services Agreement with Ameren Services. The Chart of Accounts is based on the FERC Uniform System of Accounts.

Further, each affiliate, including AmerenUE, in the Ameren holding company system maintains its own books, accounts and records in accordance with GAAP to facilitate auditing of the costs which are attributable to a particular affiliate. Records are maintained in sufficient detail to provide the basis used to record the transaction as well as facilitate compliance with Cost Allocation Manual guidelines of the Missouri Public Service Commission.

EEI, an 80% owned subsidiary, maintains books and records on its own system. However, EEI is subject to annual independent audits and periodic audits performed by Ameren's Internal Audit staff.

### **General Allocation Concepts:**

Ameren is a registered holding company under PUHCA. As such, Ameren and its subsidiaries are required to operate under cost allocation guidelines which fairly and equitably allocate costs to those Ameren entities causing the costs to be incurred. Ameren's guidelines are designed to be consistent with the SEC's cost allocation regulations. Ameren's procedures and guidelines are subject to the SEC's review and approval.

The accounting systems are aligned with the legal entity structure of Ameren, which is consistent with how Ameren reports externally to regulators and shareholders. Generally, costs are directly charged to one or more legal entities if the

entity or entities can be specifically identified. If the costs cannot be identified with one or more entities they are allocated to a group of entities based on certain predetermined allocation methodology. Costs are transferred at the originator's actual cost. Labor, when charged, will include overheads related to pension, benefits and payroll taxes. This fully distributed labor cost will approximate market rates as salaries are set utilizing market-based wage, salary and benefit surveys and other benchmarking information relating to the compensation being provided for comparable positions in other companies.

With regard to AmerenUE, cost allocations/affiliated transactions originate from several sources. Attached as Exhibit 2 is a listing of contracts with affiliated entities of which AmerenUE is party. Copies of contracts shown in Exhibit 2 are available for review at the Ameren corporate headquarters. While AmerenUE affiliates may have access to AmerenUE contracts and regulated facilities, such access is governed by applicable federal and state law and does not adversely impact the reliability of customer service. Additionally, access to contracts and facilities by unregulated affiliates is subject to the same rules of access afforded non-affiliated persons/customers. Some of the primary contracts are as follows:

- **Ameren Services**—provides a variety of services to all Ameren legal entities; allocations are achieved via Service Request processing, supported by a legal document referred to as a General Services Agreement.
- **AFS**—procures and manages fuel requirements and related planning, budgeting and reporting. Supported by a Fuels and Natural Gas Services Agreement.
- **Joint Dispatch Agreement**—entered into between AmerenUE, AmerenCIPS and Ameren Energy Generating Company. This agreement defines how costs associated with the combined operation of generating resources are allocated to all participating parties.
- **Tax Allocation Agreement**—an agreement between Ameren and all subsidiaries included in the consolidated income tax return. This agreement addresses the fair and equitable allocation of income tax liabilities.
- **Utility Money Pools**—an agreement between Ameren and each of its utility subsidiaries. Addresses the periodic short-term cash and working capital needs of the participating parties.

The remainder of this document contains Exhibits 3-5 which are designed to address specific Missouri affiliate transaction rule requirements. Exhibits 6-10 addresses the primary contracts as mentioned above, including the nature of costs, the basis for allocation and the method by which the cost is allocated.



**AMERENUE**  
**LIST OF AFFILIATED ENTITIES**

Union Electric Company  
1901 Chouteau Ave.  
St. Louis, MO 63103

Union Electric Development Corp.  
1901 Chouteau Ave.  
St. Louis, MO 63103

Central Illinois Public Service Company  
607 East Adams St.  
Springfield, IL 62739

CIPS Energy, Inc.  
607 East Adams St.  
Springfield, IL 62739

CIPSCO Investment Company  
607 East Adams St.  
Springfield, IL 62739

CIPSCO Venture Company  
607 East Adams St.  
Springfield, IL 62739

CLC Aircraft Leasing Company  
607 East Adams St.  
Springfield, IL 62739

**LIST OF AFFILIATED ENTITIES**

**Exhibit 1**

CLC Leasing Co. A  
607 East Adams St.  
Springfield, IL 62739

CIPSCO Energy Company  
1901 Chouteau  
St Louis, MO 63103

Ameren Energy, Inc.  
400 South Fourth St.  
St. Louis, MO 63102

Ameren Services Company  
1901 Chouteau Ave.  
St. Louis, MO 63103

Ameren Development Company  
1901 Chouteau Ave.  
St. Louis, MO 63103

AmerenERC, Inc.  
1901 Chouteau Ave.  
St. Louis, MO 63103

Missouri Central Railroad Company  
1901 Chouteau Ave.  
St. Louis, MO 63103

Ameren Energy Communications, Inc.  
1901 Chouteau Ave.  
St. Louis, MO 63103

**LIST OF AFFILIATED ENTITIES**

**Exhibit 1**

Ameren Energy Resources Company  
1901 Chouteau Ave.  
St. Louis, MO 63103

Illinois Materials Supply Co.  
1901 Chouteau Ave.  
St. Louis, MO 63103

Ameren Energy Marketing Company  
1901 Chouteau Ave.  
St. Louis, MO 63103

Ameren Energy Development Company  
1901 Chouteau Ave.  
St. Louis, MO 63103

Ameren Energy Generating Company  
1901 Chouteau Ave.  
St. Louis, MO 63103

Ameren Energy Fuels and Services Company  
1901 Chouteau Avenue  
St. Louis, MO 63103

CEC-ACLP Co.  
607 East Adams St.  
Springfield, IL 62739

CIPSCO Securities Company  
607 East Adams St.  
Springfield, IL 62739

**LIST OF AFFILIATED ENTITIES**

**Exhibit 1**

CIPSCO Leasing Company  
607 East Adams St.  
Springfield, IL 62739

Electric Energy, Inc.  
2100 Portland Road  
Joppa, IL 62953

Midwest Electric Power, Inc.  
2100 Portland Road  
Joppa, IL 62953

Met South, Inc.  
2100 Portland Road  
Joppa, IL 62953

Joppa Generating Station, LLC  
2100 Portland Road  
Joppa, IL 62953

Joppa and Eastern Railroad Company  
2100 Portland Road  
Joppa, IL 62953

Massac Enterprises, LLC  
2100 Portland Road  
Joppa, IL 62953

Southern Materials Transfer, Inc.  
2100 Portland Road  
Joppa, IL 62953

**LIST OF AFFILIATED ENTITIES**

**Exhibit 1**

AFS Development Company, LLC  
1901 Chouteau Avenue  
St. Louis, MO 63103

Cowboy Railroad Development Co., L.L.C.  
425 West Capitol Ave.  
Little Rock, AR 72201

Coffeen and Western Railroad Company  
1901 Chouteau Avenue  
St. Louis, MO 63103

CILCORP Inc.  
300 Liberty Street  
Peoria, IL 61602

AmerenEnergy Medina Valley Cogen, (No. 4) L.L.C.  
300 Liberty Street  
Peoria, IL 61602

AmerenEnergy Medina Valley Cogen (No. 2) L.L.C.  
300 Liberty Street  
Peoria, IL 61602

AmerenEnergy Medina Valley Operations, L.L.C.  
300 Liberty Street  
Peoria, IL 61602

AmerenEnergy Medina Valley Cogen, L.L.C.  
300 Liberty Street  
Peoria, IL 61602

**LIST OF AFFILIATED ENTITIES**

**Exhibit 1**

Central Illinois Light Company  
300 Liberty Street  
Peoria, IL 61602

CILCO Exploration and Development Co.  
300 Liberty Street  
Peoria, IL 61602

AmerenEnergy Resources Generating Company  
300 Liberty Street  
Peoria, IL 61602

CILCO Energy Corporation  
300 Liberty Street  
Peoria, IL 61602

CIM Energy Investments Inc.  
300 Liberty Street  
Peoria, IL 61602

CIM Leasing Inc.  
300 Liberty Street  
Peoria, IL 61602

CILCORP Lease Management LLC  
300 Liberty Street  
Peoria, IL 61602

CLM Inc. – VII  
300 Liberty Street  
Peoria, IL 61602

**LIST OF AFFILIATED ENTITIES**

**Exhibit 1**

CLM LLC -- VIII  
300 Liberty Street  
Peoria, IL 61602

QST Enterprises Inc.  
300 Liberty Street  
Peoria, IL 61602

QST Energy Inc.  
300 Liberty Street  
Peoria, IL 61602

QST Energy Trading Inc.  
300 Liberty Street  
Peoria, IL 61602

CILCORP Infraservices Inc.  
300 Liberty Street  
Peoria, IL 61602

QST Inc.  
300 Liberty Street  
Peoria, IL 61602

ESE Land Corporation  
300 Liberty Street  
Peoria, IL 61602

Savannah Resources Corp.  
300 Liberty Street  
Peoria, IL 61602

**LIST OF AFFILIATED ENTITIES**

**Exhibit 1**

ESE Placentia Development Corporation  
300 Liberty Street  
Peoria, IL 61602

CILCORP Ventures Inc.  
300 Liberty Street  
Peoria, IL 61602

CILCORP Energy Services Inc.  
300 Liberty Street  
Peoria, IL 61602

Agricultural Research & Development Corp.  
300 Liberty Street  
Peoria, IL 61602

Gateway Energy Systems, L.C.  
689 Craig Road  
St. Louis, MO 63141

Gateway Energy WGK Project, L.L.C.  
689 Craig Road  
St. Louis, MO 63141

Peoria Medical Research Corp.  
300 Liberty Street  
Peoria, IL 61602

Peoria Chief Community Baseball Club, L.L.C.  
300 Liberty Street  
Peoria, IL 61602



**LIST OF AFFILIATED ENTITIES**

**Exhibit 1**

Illinois Power Company  
500 South 27<sup>th</sup> Street  
Decatur, IL 62521

Illinois Power Gas Supply  
370 S. Main Street  
Decatur, IL 62523

Illinois Power Transmission Company, LLC  
370 S. Main Street  
Decatur, IL 62523

Illinois Power Securitization Limited Liability Company  
370 S. Main Street  
Decatur, IL 62523

Illinois Power Special Purpose Trust (Delaware Statutory Business Trust)  
370 S. Main Street  
Decatur, IL 62523

Illinois Power Financing I (Delaware Statutory Business Trust)  
370 S. Main Street  
Decatur, IL 62523

Illinois Power Financing II (Delaware Statutory Business Trust)  
370 S. Main Street  
Decatur, IL 62523

Fuelco LLC  
1 Ameren Plaza  
St. Louis, MO 63103

**LIST OF AFFILIATED ENTITIES**

**Exhibit 1**

California/Nevada Development  
Sealbeach, CA

PowerTree Carbon Company, LLC  
Delaware Corporate Services, Inc.  
222 Delaware Avenue  
Wilmington, DE 19899

Gateway Terminal LLC  
1901 Chouteau Ave.  
St Louis, MO 63103

**AMERENUE**  
**List of Contracts With Affiliated Entities**

1. Services Agreement, as amended.
2. Fuel and Natural Gas Services Agreement.
3. Utility Money Pool Agreement.
4. Joint Dispatch Agreement, as amended.
5. Letter of Agreement between Ameren Energy Marketing Company (AEM) and UE, dated February 6, 1995, for Short-Term Non-Firm Power. (AmerenCIPS Assigned the agreement to AEM). Terminated 5/31/05.
6. Power Supply Agreement, dated September 2, 1987, between Electric Energy Inc. and Sponsoring Company (Central Illinois Public Service Company (CIPS), UE, and Kentucky Utilities Company and Illinois Power Company). Terminated December 31, 2005.
7. Master Railcar Leases January Between UE and AmerenEnergy Resources Generating Company (AERG); UE and Coffeen and Western RR; UE and Electric Energy Inc.(EEI); and UE and Ameren Energy Generating Company (AEG).
8. Agreement of Representation among UE, AEG and CILCO and their Designated Representative, dated June 30,
9. NOx Trading Program Presentation Agreement, dated February 1, 2002, among UE, AEG and NOx Authorized Account Representative.
10. ILL-MO Pool Agreement between UE, CIPS, and Illinois Power, dated February 18, 1972.
11. Special Contract Rate/Natural Gas Transportation Service Agreement, dated February 23, 2001.
12. Agency Agreement Between Ameren Energy, Inc. And Union Electric Company, Ameren Energy Marketing Company and Ameren Energy Generating Compan13. Tax Allocation Agreement. This agreement does not involve goods or services, it does involve transfer of cash among affiliates (generally, from the operating company to the parent, or from the parent to an operating company)
14. Illinois Metro East Service Territory Transfer Between UE and AmerenCIPS and associated promissory note, dated May 2, 2005.
15. Transfer of CTG Between AmerenEnergy Development and UE, dated 06/22/2005.
16. Transfer of gas-fired electric generating stations located at Pinckneyville and Kinmundy, Illinois Between Genco and UE, dated May 2, 2005.

**Listing of goods and services provided to or received from affiliates:**

**Exhibit 3**

Energy Sales & Purchases  
System Firm Capacity  
Sales and Purchase of Assets  
Labor (benefits and associated costs)  
Rental of assets  
Illinois Material & Supply sale of goods & services  
Stores Inventory transfers  
Power Marketing Services  
Wholesale Bundled Transmission Charges  
Wholesale Distribution Charges  
Transportation Costs  
Interest (Money Pool, Notes, Accounts Payable, etc)  
Depreciation of Ameren Services assets  
Distribution & Transmission Facility Charges

**Listing of goods and services provided to or received from affiliates undertaken without a contract:**

Sales & Purchase of Assets	Excluding sale of Metro East Operations and purchase of CTGs from Ameren Energy Development & Genco.
Labor & benefits and associated costs	Affiliates other than Ameren Services Company, Ameren Fuels & Services Company and Ameren Energy, Inc.
Illinois Material & Supply sale of goods and services	
Stores Inventory transfers	
Transportation Costs	

*Above goods and services transactions are based upon the business needs of AmerenUE and affiliates, that cannot be predicted (storm restoration, construction expertise & manpower requirements , merger integration, special testing, etc) and/or the transaction is not material in the total scheme of AmerenUE operations.*

Rental of assets

**Summary of Affiliated Transactions between Ameren Corporation and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
Page 1 of 29**

***Transactions Billed from AmerenUE to Ameren Corporation for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	146		\$85,259.08
1	154		-\$2,369.36

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	454		-\$2,424.00
1	457		-\$80,465.72

***Transactions Billed from Ameren Corporation to AmerenUE for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
None			

**Summary of Affiliated Transactions between Ameren Fuels & Services Company and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
Page 2 of 29**

***Transactions Billed from AmerenUE to Ameren Fuels & Services Company for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	146		\$544,878.17
1	154		-\$2,712.17
1	730		-\$1,998.00

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Amount</u>
1	454	-\$540,168.00

***Transactions Billed from Ameren Fuels & Services Company to AmerenUE for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	151		\$155,055,130.21
1	234		-\$160,106,086.00

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	417		\$6,807.04
1	431		\$526,370.90
1	501		\$2,996,859.17
1	549		\$146,437.51
1	557		\$167,929.99
2	807		\$714,285.13
2	880		\$492,266.05

**Summary of Affiliated Transactions between Ameren Energy Communications, Inc. and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
Page 3 of 29**

***Transactions Billed from AmerenUE to Ameren Energy Communications, Inc. for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	146		\$16,767.88

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Amount</u>
1	454	-\$12,463.55
1	457	-\$4,304.33

***Transactions Billed from Ameren Energy Communications, Inc. to AmerenUE for Goods & Services:***  
*None*

**Summary of Affiliated Transactions between Ameren Energy Marketing Company and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
Page 4 of 29**

***Transactions Billed from AmerenUE to Ameren Energy Marketing Company for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	146		\$760,323.20
1	154		-\$128.04

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Amount</u>
1	447	-\$345,147.53
1	454	-\$254,499.00
1	456	-\$160,548.63

***Transactions Billed from Ameren Energy Marketing Company to AmerenUE for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	234		-\$9,240,357.59
1	391	2	\$892.19
1	391	7	-\$692.51

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Amount</u>
1	555	\$9,204,081.61
1	447	\$36,076.30



**Summary of Affiliated Transactions between Ameren Energy Generating Company and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
Page 5 of 29**

***Transactions Billed from AmerenUE to Ameren Energy Generating Company for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	146		\$179,029,607.90
1	151		-\$973,346.30
1	154		-\$94,720.25
1	315	2	-\$3,763,896.16
1	315	7	\$308,890.44
1	316	2	-\$9,824.33
1	316	7	\$1,528.11
1	345	2	-\$8,897.12
1	345	7	\$350.63
1	730		-\$2,896.00

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	447		-\$193,821,468.98
1	454		-\$138,489.00
1	457		-\$413,486.00
1	555		\$19,886,647.06

***Transactions Billed from Ameren Energy Generating Company to AmerenUE for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	135		\$25,000.00
1	151		\$3,109,851.00
1	154		\$1,584,296.74
1	158		\$67,260.00
1	165		\$85,541.00

**Summary of Affiliated Transactions between Ameren Energy Generating Company and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
Page 6 of 29**

**Transactions Billed from Ameren Energy Generating Company to AmerenUE for Goods & Services:**

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	190		\$20,957,405.00
1	233		-\$241,776,840.91
1	234		-\$11,809,833.52
1	236		-\$200,000.00
1	282		-\$20,957,405.00
1	303	2	\$474,621.47
1	303	7	-\$9,888.00
1	340	2	\$2,049,660.50
1	341	2	\$5,521,956.15
1	341	7	-\$1,654,330.47
1	342	2	\$6,985,921.87
1	342	7	-\$983,392.29
1	344	2	\$245,367,066.73
1	344	7	-\$32,421,273.24
1	345	2	\$13,276,077.50
1	345	7	-\$2,003,142.48
1	346	2	\$729,566.77
1	346	7	-\$134,617.84
1	374	0	\$56,327.99
1	379	0	\$38,969.88
1	391	2	\$9,840.91
1	391	7	-\$4,030.71
1	397	2	\$19,187.36
1	397	7	-\$7,858.91

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	410		\$20,957,405.00
1	411		-\$20,957,405.00
1	447		-\$49,563,996.11
1	547		\$97,206.55
1	555		\$60,991,946.45
1	557		\$2,840.57
1	920		\$76,065.04

**Summary of Affiliated Transactions between Ameren Energy Resources Generating Company and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
Page 7 of 29**

***Transactions Billed from AmerenUE to Ameren Energy Resources Generating Company for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	146		\$308,937.24
1	154		-\$50,480.52
1	391	2	-\$19,803.81
1	391	7	\$130.92
1	392	2	-\$61,779.89
1	392	7	\$60,668.09

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	457		-\$237,672.03

***Transactions Billed from Ameren Energy Resources Generating Company to AmerenUE for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	154		\$6,283.97
1	234		-\$6,283.97

**Summary of Affiliated Transactions between Ameren Energy Development Company and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
Page 8 of 29**

***Transactions Billed from AmerenUE to Ameren Energy Development Company for Goods & Services:***

**None**

***Transactions Billed from Ameren Energy Development Company to AmerenUE for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	234		-\$25,473,877.92
1	344	0	\$24,997,100.69
1	374	0	\$80,188.03
1	378	0	\$175,222.77
1	379	0	\$215,774.51

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	553		\$5,591.92

**Summary of Affiliated Transactions between AmerenCILCO and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
Page 9 of 29**

***Transactions Billed from AmerenUE to AmerenCILCO for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	146		\$579,685.46
1	154		-\$156,137.45
1	370	2	-\$161,956.02
1	370	7	\$4,212.62
1	391	2	-\$2,643.86
1	391	7	\$17.48
1	392	2	-\$46,686.40
1	392	7	\$64,263.83
1	397	2	-\$56,219.51
1	397	7	\$27,070.02
1	750		-\$52,104.00
2	381	2	-\$201,822.53
2	381	7	\$4,539.13

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Amount</u>
1	457	-\$2,218.77

***Transactions Billed from AmerenCILCO to AmerenUE for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	154		\$66,122.14
1	234		-\$607,119.69
1	364	0	\$176,664.52
1	365	0	\$176,662.67
1	370	2	\$16,108.95
1	370	7	-\$593.77

**Summary of Affiliated Transactions between AmerenCILCO and AmerenUE  
For twelve Months Ended, December 31, 2005**

***Transactions Billed from AmerenCILCO to AmerenUE for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	392	2	\$95,938.68
1	392	7	-\$22,118.82
2	381	2	\$11,366.75
2	381	7	-\$1,364.87

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Amount</u>
1	593	\$88,333.44

**Summary of Affiliated Transactions between CIPSCO Investment Company and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
Page 11 of 29**

***Transactions Billed from AmerenUE to CIPSCO for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	146		\$911.85
1	391	2	-\$937.55
1	391	7	\$25.70

***Transactions Billed from CIPSCO to AmerenUE for Goods & Services:***

None

Summary of Affiliated Transactions between Union Electric Development Company and AmerenUE  
For twelve Months Ended, December 31, 2005

Exhibit 4  
Page 12 of 29

*Transactions Billed from AmerenUE to Union Electric Development Company for Goods & Services:*

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	146		\$1,830,040.24

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Amount</u>
1	419	-\$1,830,040.24

*Transactions Billed from Union Electric Development Company to AmerenUE for Goods & Services:*  
None



**Summary of Affiliated Transactions between Illinois Materials & Supply Company and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
Page 13 of 29**

***Transactions Billed from AmerenUE to Illinois Materials & Supply Company for Goods & Services:***  
None

***Transactions Billed from Illinois Materials & Supply Company to AmerenUE for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	234		-\$918,136.14
1	345	0	\$918,136.14

**Summary of Affiliated Transactions between AmerenERC and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
Page 14 of 29**

***Transactions Billed from AmerenUE to AmerenERC for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	146		\$40,277.21
1	750		-\$6,677.00

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Amount</u>
1	457	-\$33,600.21

***Transactions Billed from AmerenERC to AmerenUE for Goods & Services:***  
None

**Summary of Affiliated Transactions between Ameren Energy Company and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
Page 15 of 29**

***Transactions Billed from AmerenUE to Ameren Energy Company for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	146		\$168,736.67
1	154		\$1,948.33

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	454		-\$170,685.00

***Transactions Billed from Ameren Energy Company to AmerenUE for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	234		-\$5,569,256.74
1	391	2	\$34,513.25
1	391	7	-\$23,260.82

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	923		\$5,558,004.31

**Summary of Affiliated Transactions between Ameren Services and AmerenUE**  
**For twelve Months Ended, December 31, 2005**

**Exhibit 4**  
**Page 16 of 29**

***Transactions Billed from AmerenUE to Ameren Services for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trancode</u>	<u>Amount</u>
1	146		\$20,755,197.43
1	730		-\$323,104.00
1	154		-\$890,766.33
1	391	2	-\$7,504.55
1	391	7	\$1,332.43

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trancode</u>	<u>Amount</u>
1	419		-\$121,100.78
1	454		-\$18,028,338.00
1	457		-\$4,003.20
1	493		-\$1,381,713.00

***Transactions Billed from Ameren Services to AmerenUE for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trancode</u>	<u>Amount</u>
1	182		\$97,526.07
1	184		\$4,555,533.25
1	186		\$92.11
1	188		\$371,657.74
1	234		-\$199,072,292.19
1	253		\$1,602.49
1	302	0	\$571,429.47
1	303	0	\$77,827.00
1	310	0	\$21,846.26
1	311	0	\$8,063.79
1	331	0	\$12,718.00
1	350	0	\$148,420.42

**Summary of Affiliated Transactions between Ameren Services and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
Page 17 of 29**

**Transactions Billed from Ameren Services to AmerenUE for Goods & Services:**

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trancode</u>	<u>Amount</u>
1	360	0	\$16,232.40
1	364	0	\$665,796.08
1	364	5	\$4,459.00
1	365	0	\$18,080.00
1	365	5	\$4,546.00
1	366	0	\$36,395.00
1	367	0	\$55,655.00
1	367	5	\$6,422.00
1	370	0	\$263,566.00
1	374	0	\$13,869,422.75
1	379	0	\$5,798,112.45
1	390	0	\$34,928.85
1	394	2	\$7,882.62
1	394	7	-\$2,729.36
1	701		\$2,839,797.25
1	702		\$226,180.70
1	705		\$420,173.52
1	706		\$38,236.00
1	707		\$12,096.81
1	711		\$126,156.00
1	731		\$1,241,874.54
1	732		\$77,021.00
1	733		\$213,790.46
2	184		\$111,655.50
2	186		-\$8,718.16
2	324	0	\$310,678.00
2	329	0	\$516,249.11
2	367	0	\$10,475.12
2	375	0	\$42.95
2	376	0	\$11,971.45
2	378	0	\$10,565.00
2	743		\$3,910.00

Summary of Affiliated Transactions between Ameren Services and AmerenUE  
For twelve Months Ended, December 31, 2005

*Transactions Billed from Ameren Services to AmerenUE for Goods & Services:*

Income Statement Transactions

<u>Utility</u>	<u>Major</u>	<u>Trancode</u>	<u>Amount</u>
1	418		\$87.00
1	421		\$9,061.00
1	426		\$1,401,444.05
1	431		\$4,350,443.84
1	456		-\$12,925.18
1	506		\$688,857.46
1	510		\$388,782.89
1	512		\$2,356.40
1	514		\$247.91
1	517		\$43,497.24
1	524		\$84,545.32
1	535		\$672.00
1	539		\$318,374.68
1	541		\$1,369.00
1	543		\$620.90
1	545		\$546.24
1	546		\$285,282.99
1	549		\$85,079.90
1	556		\$1,387,856.30
1	557		\$1,569,500.33
1	560		\$833,723.47
1	561		\$4,036,256.94
1	566		\$45,162.32
1	568		\$485,716.41
1	570		\$5,324.42
1	571		\$25.63
1	573		\$11,344.47
1	580		\$1,962,012.24
1	582		\$17,382.00
1	583		\$140,333.00
1	584		\$25,000.00
1	586		\$769,825.79

**Summary of Affiliated Transactions between Ameren Services and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Transactions Billed from Ameren Services to AmerenUE for Goods & Services:**

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trancode</u>	<u>Amount</u>
1	587		\$91,859.00
1	588		\$1,668,648.22
1	590		\$2,284,245.01
1	592		\$2,089.00
1	593		\$764,940.29
1	594		\$134.00
1	597		\$148,251.53
1	598		\$88,697.00
1	901		\$26,977.00
1	902		\$233,712.86
1	903		\$4,425,773.92
1	905		\$4,365.21
1	908		\$71,028.14
1	909		\$477,663.83
1	910		\$13,842.47
1	912		\$896,347.40
1	916		\$2,956.04
1	920		\$38,933,315.21
1	921		\$14,472,797.99
1	923		\$21,537,815.30
1	924		\$1,293,346.21
1	925		\$2,257,526.58
1	926		\$37,855,281.96
1	928		\$262,801.05
1	930		\$2,610,011.44
1	931		\$8,529,403.00
1	935		\$1,700,028.32
2	850		\$23,764.00
2	851		\$259.00
2	856		\$154.00
2	859		\$2,130.00
2	861		\$8,471.00

**Summary of Affiliated Transactions between Ameren Services and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
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***Transactions Billed from Ameren Services to AmerenUE for Goods & Services:***

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trancode</u>	<u>Amount</u>
2	870		\$365,284.00
2	879		\$7,766.00
2	880		\$469,394.11
2	885		\$20,798.71
2	893		\$27,281.00
2	901		\$9,037.00
2	902		\$54,592.00
2	903		\$576,725.00
2	905		\$194.00
2	908		\$15,866.00
2	909		\$2,357.08
2	912		\$60,861.00
2	920		\$3,758,102.36
2	921		\$14,241.19
2	923		\$53,948.40
2	924		\$53,593.00
2	925		\$272,777.58
2	926		\$2,489.00
2	928		\$14,931.87
2	930		\$69,720.31
2	931		\$760,047.00
2	935		\$28,202.00



**Summary of Affiliated Transactions between AmerenCIPS and AmerenUE**  
**For twelve Months Ended, December 31, 2005**

**Exhibit 4**  
**Page 21 of 29**

**Transactions Billed from AmerenUE to AmerenCIPS for Goods & Services:**

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	111		\$788,087.00
1	121	2	-\$16,199.00
1	135		-\$4,000.00
1	142		-\$10,192,002.29
1	144		\$776,209.89
1	145		\$66,695,406.40
1	146		\$9,065,356.42
1	154		-\$1,761,052.39
1	165		-\$48,776.00
1	173		-\$7,339,000.00
1	182		-\$3,468,381.00
1	184		-\$18,760.62
1	190		-\$3,503,256.00
1	216		\$66,695,408.41
1	232		\$1,191,764.33
1	235		\$1,375,475.07
1	236		\$455,621.00
1	242		\$533,641.40
1	252		\$323,899.95
1	253		\$286,301.58
1	254		\$3,962,791.00
1	255		\$5,490,138.00
1	282		\$20,212,594.00
1	283		-\$16,709,339.00
1	350	0	-\$1,183,922.88
1	350	2	-\$2,584,108.65
1	351	2	-\$1,662,375.89
1	351	7	\$602,001.16
1	353	0	-\$673,413.13

**Summary of Affiliated Transactions between AmerenCIPS and AmerenUE**  
**For twelve Months Ended, December 31, 2005**

**Exhibit 4**  
**Page 22 of 29**

**Transactions Billed from AmerenUE to AmerenCIPS for Goods & Services:**

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	353	2	-\$42,896,478.31
1	353	7	\$13,905,584.89
1	354	0	-\$159,829.62
1	354	2	-\$13,081,046.05
1	354	7	\$10,135,118.03
1	355	0	-\$191,077.70
1	355	2	-\$7,214,982.89
1	355	7	\$3,381,231.79
1	356	0	\$117,850.77
1	356	2	-\$10,778,300.85
1	356	7	\$7,038,481.18
1	359	2	-\$62,248.00
1	359	7	\$109,281.00
1	360	2	-\$555,548.38
1	361	2	-\$520,108.91
1	361	7	\$275,221.50
1	362	0	-\$482,791.52
1	362	2	-\$19,191,002.36
1	362	7	\$12,845,676.04
1	364	0	-\$45,223.88
1	364	2	-\$38,922,960.81
1	364	7	\$38,869,782.62
1	365	0	-\$83,284.65
1	365	2	-\$45,119,051.09
1	365	7	\$21,243,524.19
1	366	0	-\$2,488.00
1	366	2	-\$2,411,542.76

**Summary of Affiliated Transactions between AmerenCIPS and AmerenUE**  
**For twelve Months Ended, December 31, 2005**

**Exhibit 4**  
**Page 23 of 29**

**Transactions Billed from AmerenUE to AmerenCIPS for Goods & Services:**

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	366	7	\$786,557.57
1	367	0	-\$7,012.00
1	367	2	-\$12,294,274.43
1	367	7	\$2,308,077.79
1	368	2	-\$13,874,443.36
1	368	7	\$10,159,887.87
1	369	0	-\$3,921.95
1	369	2	-\$14,507,167.32
1	369	7	\$13,181,522.36
1	370	2	-\$9,719,257.57
1	370	7	\$2,359,382.92
1	371	2	-\$118,895.72
1	371	7	\$112,857.72
1	373	2	-\$9,923,216.73
1	373	2	\$7,065,559.90
1	374	0	-\$1,244,639.33
1	378	0	-\$199,637.98
1	379	0	-\$84,546.76
1	389	2	-\$163,994.10
1	390	2	-\$3,195,598.77
1	390	7	\$1,011,709.92
1	391	2	-\$609,180.96
1	391	7	-\$194,174.49
1	392	2	-\$5,648,851.97
1	392	7	\$3,008,972.93
1	393	2	-\$72,115.09
1	393	7	\$47,924.19

**Summary of Affiliated Transactions between AmerenCIPS and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
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***Transactions Billed from AmerenUE to AmerenCIPS for Goods & Services:***

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	394	2	-\$328,361.19
1	394	7	\$47,457.86
1	395	2	-\$13,893.68
1	395	7	-\$277,089.73
1	396	2	-\$586,910.40
1	396	7	\$199,532.22
1	397	2	-\$4,590,255.86
1	397	7	\$3,707,895.33
1	707		-\$61,054.00
1	730		-\$2,078.00
1	750		-\$82,428.00
2	144		\$47,285.57
2	151		-\$138,498.70
2	164		-\$1,400,835.96
2	165		-\$150,809.41
2	173		-\$39,000.00
2	182		-\$170,799.94
2	186		-\$293,308.80
2	236		\$11,542.00
2	253		\$1,000,000.00
2	255		\$201,507.00
2	304	2	-\$6,289.00
2	305	2	-\$63,727.17
2	305	7	\$62,276.17
2	311	2	-\$745,798.96
2	311	7	\$731,912.69
2	324	0	-\$3,463.47

Summary of Affiliated Transactions between AmerenCIPS and AmerenUE  
For twelve Months Ended, December 31, 2005

*Transactions Billed from AmerenUE to AmerenCIPS for Goods & Services:*

Balance Sheet Transactions

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
2	328	0	-\$1,402.00
2	329	0	-\$6,737.20
2	375	2	-\$7,355.00
2	375	7	\$4,891.00
2	376	0	-\$150,477.27
2	376	2	-\$15,176,618.53
2	376	7	\$7,753,949.40
2	378	2	-\$773,527.45
2	378	7	\$292,172.50
2	379	2	-\$411,650.85
2	379	7	\$125,013.14
2	380	0	-\$79,875.46
2	380	2	-\$11,445,286.63
2	380	7	\$5,255,924.41
2	381	2	-\$2,047,659.12
2	381	7	\$644,234.95
2	383	0	-\$7,066.36
2	383	2	-\$1,007,357.21
2	383	7	\$140,763.77
2	385	2	-\$41,397.05
2	385	7	-\$9,368.04
2	391	2	-\$53,828.06
2	391	7	-\$7,055.60
2	392	2	-\$1,125,845.88
2	392	7	\$498,847.70
2	394	2	-\$111,391.76
2	394	7	\$65,877.87

**Summary of Affiliated Transactions between AmerenCIPS and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Transactions Billed from AmerenUE to AmerenCIPS for Goods & Services:**

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
2	395	2	-\$53,238.27
2	395	7	\$19,753.72
2	396	2	-\$220,401.32
2	396	7	\$138,215.65
2	397	2	-\$39,180.44
2	397	7	\$14,451.33

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	410		\$20,737,205.00
1	411		-\$20,737,204.00
1	419		-\$2,089,790.00
1	454		-\$296,260.96
1	457		-\$532,356.02
1	567		\$10,803.84

**Transactions Billed from AmerenCIPS to AmerenUE for Goods & Services:**

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	154		\$791,083.29
1	191		\$353,200.21
1	229		\$1,203,053.17
1	234		-\$7,240,350.07
1	353	0	\$48,185.33
1	353	5	\$6,893.55
1	362	2	\$1,025,112.29

**Summary of Affiliated Transactions between AmerenCIPS and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
Page 27 of 29**

**Transactions Billed from AmerenCIPS to AmerenUE for Goods & Services:**

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	362	7	-\$310,021.45
1	364	0	\$397,884.64
1	365	0	\$397,875.13
1	368	2	\$49,376.29
1	368	7	-\$29,054.95
1	370	2	\$2,320,913.64
1	370	7	-\$82,682.75
1	392	2	\$942,340.18
1	392	7	-\$519,728.14
1	396	2	\$88,591.55
1	396	7	-\$28,041.82
1	706		\$2,826.06
1	730		\$24,471.00
2	381	2	\$153,172.02
2	381	7	-\$27,795.05
2	392	2	\$27,009.81
2	392	7	-\$6,530.13
2	396	2	\$38,832.92
2	396	7	-\$18,959.85

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	581		\$149,162.08
1	588		\$5,731.00
1	593		\$198,944.94
1	931		\$5,400.00
2	879		\$33,105.11

Summary of Affiliated Transactions between Joppa & Eastern Railroad Company and AmerenUE  
For twelve Months Ended, December 31, 2005

Exhibit 4  
Page 28 of 29

*Transactions Billed from AmerenUE to Joppa & Eastern Railroad Company for Goods & Services:*

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	146		\$538,567.64

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Amount</u>
1	151	-\$538,567.64

*Transactions Billed from Joppa & Eastern Railroad Company to AmerenUE for Goods & Services:*  
None



**Summary of Affiliated Transactions between AmerenIPC and AmerenUE  
For twelve Months Ended, December 31, 2005**

**Exhibit 4  
Page 29 of 29**

**Transactions Billed from AmerenIPC to AmerenCILCO for Goods & Services:**

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	146		\$743,272.04
1	154		-\$178,962.48
1	370	2	-\$20,294.07
1	370	7	\$390.43
1	730		-\$5,456.00
1	750		-\$48,087.00

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Amount</u>
1	454	-\$7,435.27
1	457	-\$484,999.57
1	567	\$1,073.75
1	589	\$498.17

**Transactions Billed from AmerenIPC to AmerenUE for Goods & Services:**

**Balance Sheet Transactions**

<u>Utility</u>	<u>Major</u>	<u>Trantype</u>	<u>Amount</u>
1	154		\$54,196.02
1	234		-\$822,099.93
1	364	0	\$306,171.60
1	365	0	\$306,155.07
1	730		\$475.00

**Income Statement Transactions**

<u>Utility</u>	<u>Major</u>	<u>Amount</u>
1	593	\$153,083.88
1	920	\$1,272.31
1	921	\$707.05
1	925	\$39.00

EMPLOYEE TRANSFERS FROM AMERENUE  
TO OTHER AMEREN COMPANIES  
2005

Exhibit 5

ID	Name	Employee Group	Job Title	Eff Date	From AmerenUE			To Company			
					Fun. Code From	Dept From	Descr	Comp To	Fun. Code To	Dept To	Descr
35225	Eggers, Timothy L	Executive	Lead Gas Supply Executive	10/01/2005	3	54S	CP Engineering	AFS	38	746	Gas Supply - AFS
35147	Gaines, Gary O	Contract	Building Service Mechanic	05/01/2005	5	120	Building Services - MO	AMS	5	458	Building Services - AMS
25485	Heavens, Jimmie L	Contract	Building Service Painter	05/01/2005	5	120	Building Services - MO	AMS	5	458	Building Services - AMS
17844	Redmond, Darryl F	Contract	Porter	05/01/2005	5	361	Building Services - UE	AMS	5	457	Building Services - AMS
21052	Spann, Velvaria	Contract	Computer Specialist I	06/26/2005	18	18S	OPS - IT Field Operations	AMS	18	370	OPS - Help Desk STL
25152	Janis, Bradley S	Contract	Building Service Mechanic	05/01/2005	5	120	Building Services - MO	AMS	5	458	Building Services - AMS
24795	Henry, Stanley F	Contract	Bldg Svc Painter Leader	05/01/2005	5	120	Building Services - MO	AMS	5	458	Building Services - AMS
24389	Bizoff JR, William J	Contract	Building Service Mechanic	05/01/2005	5	120	Building Services - MO	AMS	5	458	Building Services - AMS
26504	Butler, Michael R	Contract	Building Service Mechanic	05/01/2005	5	120	Building Services - MO	AMS	5	458	Building Services - AMS
25244	Sheer, Kirt M	Contract	Building Service Mechanic	05/01/2005	5	120	Building Services - MO	AMS	5	458	Building Services - AMS
24617	Blattel, James J	Contract	Building Service Mechanic	05/01/2005	5	120	Building Services - MO	AMS	5	458	Building Services - AMS
25742	Willis, James B	Contract	Meter Laborer	11/28/2005	5	119A	Building Services - MO	AMS	6	51	Meter Services - AMS
24939	Dansberry, Donna R	Executive	Consulting Engineer	06/01/2005	52	55FA	Process Management-GTSS	AMS	52	61M	Generation Project Mgt Svcs
24327	Hillerman, Laura L	Executive	Executive Secretary	11/16/2005	1	669A	Power Ops Personnel & Office	AMS	15	515	Industrial Relations
20806	Iselin, Christopher A	Executive	Dir HR Business Services	08/01/2005	17	500A	GES - UE	AMS	17	545	GES - AMS
19407	Jung, Walter J	Executive	Mang Supv HR Business Svcs	11/16/2005	1	669A	Power Ops Personnel & Office	AMS	15	515	Industrial Relations
25882	Kirby, James M	Executive	Supv Bldg Mtce	05/01/2005	5	582	Building Services - MO	AMS	5	577C	Building Services - AMS
18262	Robbins, Stephen E	Executive	Trans Supv	04/16/2005	6	580N	Fleet Services - Metro	AMS	6	578P	Fleet Services - AMS
21760	Schmidt, Brian A	Executive	Consulting Engineer	01/01/2005	52	673	Lab Svcs Engineering-GTSS	AMS	52	74F	New Gen & Env Prjts
34432	Svoboda, Paul T	Executive	Vegetation Supervisor	03/01/2005	6	621K	Veg Mgt Supv-UEC	AMS	6	622K	Veg Mgt Supv-AMS
25601	Wallace, Matthew T	Executive	Manager CTG Operations	07/01/2005	17	500P	GES - UE	AMS	17	545T	GES - AMS
26065	Johnson, Dwayne A	Executive	Trans Supv	04/01/2005	6	580A	Fleet Services - Metro	AMS	6	578B	Fleet Services - AMS
19871	Johnson, Robert W	Executive	Supv Bldg Mtce	05/01/2005	5	582	Building Services - MO	AMS	5	577C	Building Services - AMS
26166	Key, Gregory P	Executive	Safety Supervisor	12/15/2005	1	544	Meramec - Administration	AMS	6	55WB	ED-Safety
34443	Maus, Allen R	Executive	Vegetation Supervisor	05/01/2005	6	621K	Veg Mgt Supv-UEC	AMS	6	622B	Veg Mgt Supv-AMS
19735	Denu, Brian J	Executive	Trans Supv	04/16/2005	6	580A	Fleet Services - Metro	AMS	6	578B	Fleet Services - AMS
20715	Statler, Mark S	Executive	Supv, CTG O&M Services	08/01/2005	1	834	CTG Group - Mgmt	AMS	56	64DA	Deregulated CTGs
22290	Ziegler, John A	Executive	Engineer	08/01/2005	1	834B	CTG Group - Mgmt	AMS	56	64DB	Deregulated CTGs
23809	Weisenborn, Diana L	Executive	Executive Secretary	01/01/2005	1	669A	Power Ops Personnel & Office	AMS	13	522	Business Planning
34846	Decker, Todd R	Executive	Manager Supply Chain Initiativ	03/01/2005	17	800Z	GES - UE	AMS	17	545	GES - AMS
25837	Cockrum, Larry R	Executive	Supt Electrical Training	02/01/2005	3	606A	Dist Con Dispatch	AMS	6	55TB	Training-Field
21404	Reinertsen, David A	Executive	Maint Supv (Planning)	12/05/2005	12	774	NU Maint - Electric	ARG	33	56X	Edwards - Maintenance
29079	Choate, Jonathan G	Contract	Outside Operator	06/27/2005	1	182	Rush Island - Maintenance	GEN	56	103	Grand Tower Operations

### Shared Support Services—Ameren Services

Nature of Allocation	Contractual Support and Basis for Allocation	Method of Allocation
Provides a variety of administrative, management, engineering, construction and support services: <ul style="list-style-type: none"> <li>• Direct costs-applicable to a single Ameren company or group of Ameren of affiliated companies.</li> <li>• Indirect costs-those of a general overhead nature that cannot be identified with a specific Ameren affiliate but benefits Ameren and its subsidiaries as a whole.</li> </ul>	General Services Agreement	
Services Provided:		
➤ Building Services	Cost	Number of employees, total capitalization, and total assets
➤ Business Services	Cost	None
➤ Accounting Services	Cost	Total capitalization, number of general ledger transactions, number of accounts payable vouchers, number of projects, composite, and number of employees
➤ Corporate Communications	Cost	Number of customers, total capitalization, generating capacity, and number of employees
➤ Corporate Planning	Cost	Composite, number of customers, gas throughput, and total assets
➤ Customer Services/Division Support	Cost	Number of customers, number of employees, total assets and gas throughput

**Exhibit 6**

Source/Nature of Allocation	Contractual Support and Basis for Allocation	Method of Allocation
➤ Energy Supply	Cost	Peak load (electric), electric net generation, and generating capacity
➤ Energy Delivery Technical Services	Cost	Peak load (electric) and generation capacity
➤ Environmental Services & Safety	Cost	Number of employees, total sales (kwh), and generating capacity
➤ Executive	Cost	Total capitalization, total assets, and sales (kwh and dekatherm)
➤ General Counsel	Cost	Composite, total capitalization, number of employees, peak load, number of customers, and generating capacity
➤ Human Resources	Cost	Number of employees
➤ Information Services	Cost	Composite, number of customers, number of employees, generating capacity, number of projects, number of managed PCs, Gross Plant-in-service plus CWIP, number of general ledger transactions, total capitalization electric net generation, tax expense, number of accounts payable vouchers, number of vehicles, peak load

**Exhibit 6**

<b>Source/Nature of Allocation</b>	<b>Contractual Support and Basis for Allocation</b>	<b>Method of allocation</b>
➤ Internal Audit	Cost	Composite, number of customers, number of employees, total capitalization, Gross Plant-in-service plus CWIP, peak load, generating capacity, tax expense, number of vehicles, number of projects, number of GL transactions, and number of managed PC
➤ Marketing	Cost	Sales (kwh and dekatherm), and total assets
➤ Acquisition Coordination	Cost	Composite, total capitalization and total assets
➤ Motor Transportation	Cost	Number of vehicles
➤ Purchasing	Cost	Composite, sales, and generating capacity
➤ Real Estate	Cost	Gross Plant-in-Service plus CWIP
➤ Stores	Cost	Sales
➤ Tax	Cost	Composite and tax expense
➤ Treasurer's	Cost	Composite, number of customers, number of employees, total capitalization, number of projects, generating capacity, and total assets

### AFS--Fuel and Natural Gas Services

Nature of Allocation	Contractual Support and Basis for Allocation	Method of Allocation
Provide procurement and other related services related to coal, natural gas or other energy related commodities.	<p>Fuels and Natural Gas Services Agreement</p> <p>Cost</p>	Direct charge based on activity being performed. Some activities are charged to multiple corporations based on pre-determined allocations. Payroll costs include overheads related to pension, benefits and payroll taxes.
Apportion the average cost of coal used in generation of electricity.	<p>Cost, based on contracts negotiated in the market place.</p>	<p>Powder River Basin (PRB) Coal is procured and administered by AFS in two separate pools: (1) <u>The 8800 Pool</u>, which is made up of coal from PRB mines producing nominal 8800 Btu/lb coal, and, (2) <u>The 8400 Pool</u>, which is made up of coal from PRB mines producing nominal 8400 Btu/lb coal. Each month, coal is delivered to the operating companies and the net coal costs for each pool are separately aggregated and averaged. At the end of each month, Ameren Services Fuel Accounting (FA) allocates the costs to the pool participants based upon an average calculated delivered cost per Million BTU (MMBtu) adjusted for sulfur and the number of MMBtu delivered to the pool participant during such month. Non-PRB coal costs and all coal transportation costs are not pooled, and all such costs are billed directly to each operating company by the individual vendor.</p>

### Joint Dispatch Agreement

Nature of Allocation	Contractual Support and Basis for Allocation	Method of Allocation
Provides mechanism to allocate total cost of operating the combined generating resources. Cost categories are delineated as follows:	Joint Dispatch Agreement	
➤ Fixed costs of existing generating resources	Cost	Each party to the agreement will bear the cost of plants owned by them
➤ Environmental costs of existing generating resources	Cost	Each party to the agreement will bear the environmental cost of plants owned by them
➤ Demand charges from existing off-system purchases (i.e. contracts in existence at date of Joint Dispatch Agreement, May 2000)	Cost	Each party will bear the demand charges related to existing off-system purchase arrangements.
➤ Demand charges from new off-system purchases	Cost	Assigned to each party based on the ratio of the demand component (the one hour integrated peak demand) of the load requirement for each party.
➤ Demand charges from existing off-system sales	Cost	Each party will keep the demand charges related to existing off-system sale arrangements.

**Exhibit 8**

Nature of Allocation	Contractual Support and Basis for Allocation	Method of Allocation
➤ Demand charges from new off-system sales	Cost	Demand charge revenues will be offset against demand charge costs of new arrangements; any excess revenue or cost will be allocated to each party based on individual Surplus Reserve Ratio as defined.
➤ Assignment of energy and costs from system dispatch	Cost	After the fact resource allocation as defined in Section 6.07 of the Joint Dispatch Agreement.
➤ Distribution of off-system sales margins	Cost	Distributed to each party pursuant to Service Schedule B of the Joint Dispatch Agreement
➤ Revenue from existing firm transmission service agreements	Cost	Each party will keep revenues from existing firm transmission service arrangements
➤ Revenue for existing non-firm transmission service agreements ➤ Revenue from the combined system's network and point to point transmission service tariffs	Cost	Shared by the parties pursuant to Section 7.03 of Joint Dispatch agreement.



### Utility Money Pools

Nature of Allocation	Contractual Support and Basis for Allocation	Method of Allocation
Addresses periodic short-term cash and working capital needs	Utility Money Pool Agreement	
➤ Contributions or borrowings	Cost	AmerenUE, daily, determines the amount of the contribution available or borrowings required. Borrowings are limited to \$500 million
➤ Interest charges	Cost	Interest charged from the date of borrowing to the date of repayment; rate charged is determined based on the composition of the money pool (i.e. internal funds, external funds or a combination of both) and includes cost of maintaining compensating balances with regard to external arrangements
➤ Interest income and investment earnings	Cost	Allocated among the Parties in accordance with the proportion each Party's contribution of funds in the Utility Money Pool bears to the total amount of funds in the Utility Money Pool

### Tax Allocation Agreement

Nature of Allocation	Contractual Support and Basis of Allocation	Method of Allocation
Provides for the fair and equitable allocation of state and federal income taxes. Basic premise is that each affiliates income taxes will be determined on the basis of it's separate return.	Tax Allocation Agreement  Separate Return Results	
➤ General Allocation		Payment or refund is based on separate tax return of Ameren affiliate. If Ameren has negative separate return, then each member with positive separate return would receive a pro-rata negative allocation
➤ Special Allocations--alternative minimum tax and other tax benefits		Section 3(a) of Agreement discusses allocation of alternative minimum tax; other tax items are allocated to the affiliate responsible for the item.

**AmerenUE**  
**Use of Derivatives**

AmerenUE is exposed to changes in market prices for natural gas, fuel and electricity to the extent we cannot recover them through rates in our regulated businesses. Rate freezes are in place in Missouri through June 30, 2006 and Illinois through December 31, 2006. Several techniques are utilized to mitigate risk, including utilizing derivative financial instruments. A derivative is a contract whose value is dependent on, or derived from, the value of some underlying asset. The derivative financial instruments that are used (primarily forward contracts, futures contracts, option contracts and financial swap contracts) are dictated by risk management policies.

