



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

AMEREN UE

CASE NO. ER-2010-0036

Jefferson City, MO

December 2009

Ameren UE
Case No. ER-2010-0036
Test Year:
12 Months Ending March 31, 2009
Revenue Requirement

Line Number	A Description	B 7.39% Return	C 7.56% Return	D 7.72% Return
1	Net Orig Cost Rate Base	\$6,044,760,095	\$6,044,760,095	\$6,044,760,095
2	Rate of Return	7.39%	7.56%	7.72%
3	Net Operating Income Requirement	\$446,828,666	\$456,862,968	\$466,897,270
4	Net Income Available	\$312,473,015	\$312,473,015	\$312,473,015
5	Additional Net Income Required	\$134,355,651	\$144,389,953	\$154,424,255
6	Income Tax Requirement			
7	Required Current Income Tax	\$138,605,561	\$144,867,970	\$151,130,379
8	Current Income Tax Available	\$54,754,185	\$54,754,185	\$54,754,185
9	Additional Current Tax Required	\$83,851,376	\$90,113,785	\$96,376,194
10	Revenue Requirement	\$218,207,027	\$234,503,738	\$250,800,449
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$0	\$0	\$0
12	Gross Revenue Requirement	\$218,207,027	\$234,503,738	\$250,800,449

Ameren UE
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Test Year:
12 Months Ending March 31, 2009
RATE BASE SCHEDULE

Line Number	<u>A</u> Rate Base Description	<u>B</u> Percentage Rate	<u>C</u> Dollar Amount
1	Plant In Service		\$12,500,505,849
2	Less Accumulated Depreciation Reserve		\$5,418,232,987
3	Net Plant In Service		\$7,082,272,862
4	ADD TO NET PLANT IN SERVICE		
5	Cash Working Capital		-\$27,258,171
6	Prepayments		\$8,962,176
7	Materials & Supplies		\$158,653,094
8	Fuel Inventory		\$214,095,199
9	Energy Efficiency Regulatory Asset		\$6,768,680
10	TOTAL ADD TO NET PLANT IN SERVICE		\$361,220,978
11	SUBTRACT FROM NET PLANT		
12	Federal Tax Offset	0.7890%	\$984,122
13	State Tax Offset	0.7890%	\$156,992
14	City Tax Offset	65.4795%	\$157,157
15	Interest Expense Offset	15.4110%	\$28,356,625
16	Customer Deposits		\$15,641,094
17	Customer Advances for Construction		\$2,813,732
18	Pension Tracker Liability		-\$5,168,377
19	OPEB Tracker Liability		-\$32,818,120
20	Deferred Taxes		\$1,388,610,520
21	TOTAL SUBTRACT FROM NET PLANT		\$1,398,733,745
22	Total Rate Base		\$6,044,760,095

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Plant In Service

Line Number	A Account # (Optional)	B Plant Account Description	C Total Plant	D Adjust. Number	E Adjustments	F As Adjusted Plant	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Franchises and Consents	\$19,121,866	P-2	\$7,115,000	\$26,236,866	95.4700%	\$0	\$25,048,336
3	303.100	Miscellaneous Intangibles - Production	\$19,437,584	P-3	\$201,000	\$19,638,584	95.4700%	\$0	\$18,748,956
4	303.200	Miscellaneous Intangibles - Distribution	\$5,122,786	P-4	\$0	\$5,122,786	100.0000%	\$0	\$5,122,786
5		TOTAL PLANT INTANGIBLE	\$43,682,236		\$7,316,000	\$50,998,236		\$0	\$48,920,078
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		MERAMEC STEAM PRODUCTION PLANT							
9	310.000	Land/Land Rights - Meramec	\$272,391	P-9	\$0	\$272,391	95.4700%	\$0	\$260,052
10	311.000	Structures - Meramec	\$39,887,301	P-10	\$0	\$39,887,301	95.4700%	\$0	\$38,080,406
11	312.000	Boiler Plant Equipment - Meramec	\$419,716,013	P-11	\$13,695,000	\$433,411,013	95.4700%	\$0	\$413,777,494
12	312.300	Coal Cars - Meramec	\$0	P-12	\$0	\$0	95.4700%	\$0	\$0
13	314.000	Turbogenerator units - Meramec	\$83,885,893	P-13	\$5,603,000	\$89,488,893	95.4700%	\$0	\$85,435,046
14	315.000	Accessory Electric Equipment - Meramec	\$43,131,634	P-14	\$0	\$43,131,634	95.4700%	\$0	\$41,177,771
15	316.000	Misc. Power Plant Equipment - Meramec	\$15,290,836	P-15	\$7,719,000	\$23,009,836	95.4700%	\$0	\$21,967,490
16	317.000	Meramec ARO	\$14,303,931	P-16	-\$14,303,931	\$0	95.4700%	\$0	\$0
17		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$616,487,999		\$12,713,069	\$629,201,068		\$0	\$600,698,259
18		SIOUX STEAM PRODUCTION PLANT							
19	310.000	Land/Land Rights - Sioux	\$488,656	P-19	\$0	\$488,656	95.4700%	\$0	\$466,520
20	311.000	Structures - Sioux	\$36,386,434	P-20	\$0	\$36,386,434	95.4700%	\$0	\$34,738,129
21	312.000	Boiler Plant Equipment - Sioux	\$391,565,343	P-21	\$2,374,000	\$393,939,343	95.4700%	\$0	\$376,093,891
22	312.300	Coal Cars - Sioux	\$0	P-22	\$0	\$0	95.4700%	\$0	\$0
23	314.000	Turbogenerator Units - Sioux	\$98,478,377	P-23	\$0	\$98,478,377	95.4700%	\$0	\$94,017,307
24	315.000	Accessory Electric Equipment - Sioux	\$34,536,343	P-24	\$0	\$34,536,343	95.4700%	\$0	\$32,971,847
25	316.000	Misc. power Plant Equipment - Sioux	\$9,602,741	P-25	\$37,775,000	\$47,377,741	95.4700%	\$0	\$45,231,529
26	317.000	Sioux ARO	\$2,987,425	P-26	-\$2,987,425	\$0	95.4700%	\$0	\$0
27		TOTAL SIOUX STEAM PRODUCTION PLANT	\$574,045,319		\$37,161,575	\$611,206,894		\$0	\$583,519,223
28		VENICE STEAM PRODUCTION PLANT							
29	310.000	Land/Land Rights - Venice	\$0	P-29	\$0	\$0	95.4700%	\$0	\$0
30	311.000	Structures - Venice	\$0	P-30	\$0	\$0	95.4700%	\$0	\$0
31	312.000	Boiler Plant Equipment - Venice	\$0	P-31	\$0	\$0	95.4700%	\$0	\$0
32	312.300	Coal Cars - Venice	\$0	P-32	\$0	\$0	95.4700%	\$0	\$0
33	314.000	Turbogenerator Units - Venice	\$0	P-33	\$0	\$0	95.4700%	\$0	\$0
34	315.000	Accessory Electric Equipment - Venice	\$0	P-34	\$0	\$0	95.4700%	\$0	\$0
35	316.000	Misc. Power Plant Equipment - Venice	\$0	P-35	\$0	\$0	95.4700%	\$0	\$0
36	317.000	Venice ARO	\$410,227	P-36	-\$410,227	\$0	95.4700%	\$0	\$0
37		TOTAL VENICE STEAM PRODUCTION PLANT	\$410,227		-\$410,227	\$0		\$0	\$0
38		LABADIE STEAM PRODUCTION PLANT							
39	310.000	Land/Land Rights - Labadie	\$16,519,454	P-39	\$0	\$16,519,454	95.4700%	\$0	\$15,771,123
40	311.000	Structures - Labadie	\$64,988,453	P-40	\$0	\$64,988,453	95.4700%	\$0	\$62,044,476
41	312.000	Boiler Plant Equipment - Labadie	\$594,971,198	P-41	\$8,902,000	\$603,873,198	95.4700%	\$0	\$576,517,742
42	312.300	Coal Cars - Labadie	\$115,777,669	P-42	\$0	\$115,777,669	95.4700%	\$0	\$110,532,941
43	314.000	Turbogenerator Units - Labadie	\$208,454,979	P-43	\$0	\$208,454,979	95.4700%	\$0	\$199,011,968
44	315.000	Accessory Electric Equipment - Labadie	\$81,021,825	P-44	\$0	\$81,021,825	95.4700%	\$0	\$77,351,536
45	316.000	Misc. Power Plant Equipment - Labadie	\$19,216,896	P-45	\$6,060,000	\$25,276,896	95.4700%	\$0	\$24,131,853
46	317.000	Labadie ARO	\$6,119,551	P-46	-\$6,119,551	\$0	95.4700%	\$0	\$0
47		TOTAL LABADIE STEAM PRODUCTION PLANT	\$1,107,070,025		\$8,842,449	\$1,115,912,474		\$0	\$1,065,361,639
48		RUSH ISLAND STEAM PRODUCTION PLANT							
49	310.000	Land/Land Rights - Rush	\$746,958	P-49	\$0	\$746,958	95.4700%	\$0	\$713,121

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50	311.000	Structures - Rush	\$54,026,050	P-50	\$0	\$54,026,050	95.4700%	\$0	\$51,578,670
51	312.000	Boiler Plant Equipment - Rush	\$386,030,213	P-51	\$3,121,000	\$389,151,213	95.4700%	\$0	\$371,522,663
52	312.300	Coal Cars - Rush	\$0	P-52	\$0	\$0	95.4700%	\$0	\$0
53	314.000	Turbogenerator Units - Rush	\$136,992,203	P-53	\$0	\$136,992,203	95.4700%	\$0	\$130,786,456
54	315.000	Accessory Electric Equipment - Rush	\$37,955,845	P-54	\$0	\$37,955,845	95.4700%	\$0	\$36,236,445
55	316.000	Misc. Power Plant Equipment - Rush	\$11,314,469	P-55	\$9,841,000	\$21,155,469	95.4700%	\$0	\$20,197,126
56	317.000	Rush Island ARO	\$2,279,813	P-56	-\$2,279,813	\$0	95.4700%	\$0	\$0
57		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$629,345,551		\$10,682,187	\$640,027,738		\$0	\$611,034,481
58		COMMON STEAM PRODUCTION PLANT							
59	310.000	Land/Land Rights - Common	\$0	P-59	\$0	\$0	95.4700%	\$0	\$0
60	311.000	Structures - Common	\$1,959,206	P-60	\$0	\$1,959,206	95.4700%	\$0	\$1,870,454
61	312.000	Boiler Plant Equipment - Common	\$36,983,418	P-61	\$714,000	\$37,697,418	95.4700%	\$0	\$35,989,725
62	312.300	Coal Cars - Common	\$0	P-62	\$0	\$0	95.4700%	\$0	\$0
63	314.000	Turbogenerator Units - Common	\$0	P-63	\$0	\$0	95.4700%	\$0	\$0
64	315.000	Accessory electric Equipment - Common	\$3,129,975	P-64	\$0	\$3,129,975	95.4700%	\$0	\$2,988,187
65	316.000	Misc. Power Plant Equipment - Common	\$20,843	P-65	\$5,416,000	\$5,436,843	95.4700%	\$0	\$5,190,554
66		TOTAL COMMON STEAM PRODUCTION PLANT	\$42,093,442		\$6,130,000	\$48,223,442		\$0	\$46,038,920
67		TOTAL STEAM PRODUCTION	\$2,969,452,563		\$75,119,053	\$3,044,571,616		\$0	\$2,906,652,522
68		NUCLEAR PRODUCTION							
69		CALLAWAY NUCLEAR PRODUCTION PLANT							
70	320.000	Land/Land Rights - Callaway	\$6,184,103	P-70	\$0	\$6,184,103	95.4700%	\$0	\$5,903,963
71	321.000	Structures - Callaway	\$915,878,664	P-71	\$8,468,000	\$924,346,664	95.4700%	\$0	\$882,473,760
72	322.000	Reactor Plant Equipment - Callaway	\$1,013,911,877	P-72	\$0	\$1,013,911,877	95.4700%	\$0	\$967,981,669
73	323.000	Turbogenerator Units - Callaway	\$506,935,277	P-73	\$0	\$506,935,277	95.4700%	\$0	\$483,971,109
74	324.000	Accessory Electric Equipment - Callaway	\$211,089,981	P-74	\$0	\$211,089,981	95.4700%	\$0	\$201,527,605
75	325.000	Misc. Power Plant Equipment - Callaway	\$171,568,184	P-75	\$0	\$171,568,184	95.4700%	\$0	\$163,796,145
76		Callaway Disallowances	\$0	P-76	\$0	\$0	94.5600%	\$2,031,279	\$2,031,279
77	326.000	Callaway ARO	\$0	P-77	\$0	\$0	95.4700%	\$0	\$0
78		Callaway Post Operational Costs	\$116,730,946	P-78	\$0	\$116,730,946	95.4700%	\$0	\$111,443,034
79		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$2,942,299,032		\$8,468,000	\$2,950,767,032		\$2,031,279	\$2,819,128,564
80		TOTAL NUCLEAR PRODUCTION	\$2,942,299,032		\$8,468,000	\$2,950,767,032		\$2,031,279	\$2,819,128,564
81		HYDRAULIC PRODUCTION							
82		OSAGE HYDRAULIC PRODUCTION PLANT							
83	111.000	Accumulated Amortization of Land Appraisal Studies - Osage	\$0	P-83	\$0	\$0	100.0000%	\$0	\$0
84	330.000	Land/Land Rights - Osage	\$9,934,043	P-84	\$0	\$9,934,043	95.4700%	\$0	\$9,484,031
85	331.000	Structures - Osage	\$4,386,379	P-85	\$23,325,000	\$27,711,379	95.4700%	\$0	\$26,456,054
86	332.000	Reservoirs - Osage	\$30,760,749	P-86	\$0	\$30,760,749	95.4700%	\$0	\$29,367,287
87	333.000	Water wheels/Generators - Osage	\$34,262,814	P-87	\$0	\$34,262,814	95.4700%	\$0	\$32,710,709
88	334.000	Accessory Electric Equipment - Osage	\$6,077,560	P-88	\$0	\$6,077,560	95.4700%	\$0	\$5,802,247
89	335.000	Misc. power Plant Equipment - Osage	\$2,390,550	P-89	\$0	\$2,390,550	95.4700%	\$0	\$2,282,258
90	336.000	Roads, Railroads, Bridges - Osage	\$77,445	P-90	-\$66,231	\$11,214	95.4700%	\$0	\$10,706
91		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$87,889,540		\$23,258,769	\$111,148,309		\$0	\$106,113,292
92		TAUM SAUK HYDRAULIC PRODUCTION PLANT							
93	330.000	Land/Land Rights - Taum Sauk	\$263,467	P-93	\$0	\$263,467	95.4700%	\$0	\$251,532
94	331.000	Structures - Taum Sauk	\$6,011,195	P-94	\$0	\$6,011,195	95.4700%	\$0	\$5,738,888
95	332.000	Reservoirs - Taum Sauk	\$28,124,837	P-95	\$0	\$28,124,837	95.4700%	\$0	\$26,850,782

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96	333.000	Water Wheels/Generators - Taum Sauk	\$39,342,550	P-96	\$0	\$39,342,550	95.4700%	\$0	\$37,560,332
97	334.000	Accessory Electric Equipment - Taum Sauk	\$3,947,912	P-97	\$0	\$3,947,912	95.4700%	\$0	\$3,769,072
98	335.000	Misc. Power Plant Equipment - Taum Sauk	\$2,426,871	P-98	\$0	\$2,426,871	95.4700%	\$0	\$2,316,934
99	336.000	Roads, Railroads, Bridges - Taum Sauk	\$45,570	P-99	\$0	\$45,570	95.4700%	\$0	\$43,506
100		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$80,162,402		\$0	\$80,162,402		\$0	\$76,531,046
101		KEOKUK HYDRAULIC PRODUCTION PLANT							
102	111.000	Accumulated Amort of Land Appraisal Studies - Keokuk	\$0	P-102	\$0	\$0	95.4700%	\$0	\$0
103	330.000	Land/Land Rights - Keokuk	\$7,589,124	P-103	\$0	\$7,589,124	95.4700%	\$0	\$7,245,337
104	331.000	Structures - Keokuk	\$5,643,620	P-104	\$18,718,000	\$24,361,620	95.4700%	\$0	\$23,258,039
105	332.000	Reservoirs - Keokuk	\$14,294,539	P-105	\$0	\$14,294,539	95.4700%	\$0	\$13,646,996
106	333.000	Water Wheels/Generators - Keokuk	\$59,286,460	P-106	\$0	\$59,286,460	95.4700%	\$0	\$56,600,783
107	334.000	Accessory Electric Equipment - Keokuk	\$10,757,363	P-107	\$0	\$10,757,363	95.4700%	\$0	\$10,270,054
108	335.000	Misc. Power Plant Equipment - Keokuk	\$2,983,152	P-108	\$0	\$2,983,152	95.4700%	\$0	\$2,848,015
109	336.000	Roads, Railroads, Bridges - Keokuk	\$114,926	P-109	-\$16,006	\$98,920	95.4700%	\$0	\$94,439
110		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$100,669,184		\$18,701,994	\$119,371,178		\$0	\$113,963,663
111		TOTAL HYDRAULIC PRODUCTION	\$268,721,126		\$41,960,763	\$310,681,889		\$0	\$296,608,001
112		OTHER PRODUCTION							
113		OTHER PRODUCTION PLANT							
114	340.000	Land/Land Rights - Other	\$6,682,317	P-114	\$0	\$6,682,317	95.4700%	\$0	\$6,379,608
115	341.000	Structures - Other	\$26,117,918	P-115	\$0	\$26,117,918	95.4700%	\$0	\$24,934,776
116	342.000	Fuel Holders - Other	\$24,540,990	P-116	\$7,794,000	\$32,334,990	95.4700%	\$0	\$30,870,215
117	344.000	Generators - Other	\$1,053,198,585	P-117	\$0	\$1,053,198,585	95.4700%	\$0	\$1,005,488,689
118	345.000	Accessory Electric Equipment - Other	\$72,177,453	P-118	\$0	\$72,177,453	95.4700%	\$0	\$68,907,814
119	346.000	Misc. Power Plant Equipment - Other	\$6,512,637	P-119	\$0	\$6,512,637	95.4700%	\$0	\$6,217,615
120		TOTAL OTHER PRODUCTION PLANT	\$1,189,229,900		\$7,794,000	\$1,197,023,900		\$0	\$1,142,798,717
121		TOTAL OTHER PRODUCTION	\$1,189,229,900		\$7,794,000	\$1,197,023,900		\$0	\$1,142,798,717
1		TOTAL PRODUCTION PLANT	\$7,369,702,621		\$133,341,816	\$7,503,044,437		\$2,031,279	\$7,165,187,804
2		TRANSMISSION PLANT							
3	111.000	Accumulated Amortization of Electric Plant - TP	\$0	P-3	\$0	\$0	100.0000%	\$0	\$0
4	350.000	Land and Land Rights	\$38,080,376	P-4	\$0	\$38,080,376	100.0000%	\$0	\$38,080,376
5	352.000	Structures & Improvements - TP	\$6,271,363	P-5	\$0	\$6,271,363	100.0000%	\$0	\$6,271,363
6	353.000	Station Equipment - TP	\$230,981,718	P-6	\$6,108,000	\$237,089,718	100.0000%	\$0	\$237,089,718
7	354.000	Towers and Fixtures - TP	\$70,394,412	P-7	\$0	\$70,394,412	100.0000%	\$0	\$70,394,412
8	355.000	Poles and Fixtures - TP	\$138,889,132	P-8	\$0	\$138,889,132	100.0000%	\$0	\$138,889,132
9	356.000	Overhead Conductors & Devices - TP	\$145,127,072	P-9	\$3,039,000	\$148,166,072	100.0000%	\$0	\$148,166,072
10	359.000	Roads and Trails - TP	\$71,788	P-10	-\$32,563	\$39,225	100.0000%	\$0	\$39,225
11		TOTAL TRANSMISSION PLANT	\$629,815,861		\$9,114,437	\$638,930,298		\$0	\$638,930,298
12		DISTRIBUTION PLANT							
13	360.000	Land and Land Rights - DP	\$29,324,810	P-13	\$0	\$29,324,810	99.5200%	\$0	\$29,184,051
14	361.000	Structures & Improvements - DP	\$15,367,043	P-14	\$41,836,000	\$57,203,043	99.5200%	\$0	\$56,928,468
15	362.000	Station Equipment - DP	\$606,325,936	P-15	\$0	\$606,325,936	99.5200%	\$0	\$603,415,572
16	364.000	Poles, Towers, & Fixtures - DP	\$801,478,967	P-16	\$0	\$801,478,967	99.5200%	\$0	\$797,631,868
17	365.000	Overhead Conductors & Devices - DP	\$875,903,680	P-17	\$167,063,000	\$1,042,966,680	99.5200%	\$0	\$1,037,960,440
18	366.000	Underground Conduit - DP	\$232,320,968	P-18	\$0	\$232,320,968	99.5200%	\$0	\$231,205,827
19	367.000	Underground Conductors & Devices - DP	\$538,957,670	P-19	\$0	\$538,957,670	99.5200%	\$0	\$536,370,673
20	368.000	Line Transformers - DP	\$401,445,679	P-20	\$10,882,000	\$412,327,679	99.5200%	\$0	\$410,348,506
21	369.100	Services - Overhead - DP	\$154,413,879	P-21	\$0	\$154,413,879	99.5200%	\$0	\$153,672,692
22	369.200	Services - Underground - DP	\$134,764,173	P-22	\$0	\$134,764,173	99.5200%	\$0	\$134,117,305
23	370.000	Meters - DP	\$105,088,324	P-23	\$0	\$105,088,324	99.5200%	\$0	\$104,583,900
24	371.000	Meter Installations - DP	\$164,613	P-24	\$0	\$164,613	99.5200%	\$0	\$163,823
25	373.000	Street Lighting and Signal Systems - DP	\$109,908,274	P-25	-\$337,836	\$109,570,438	99.5200%	\$0	\$109,044,500

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26		TOTAL DISTRIBUTION PLANT	\$4,005,464,016		\$219,443,164	\$4,224,907,180		\$0	\$4,204,627,625
27		GENERAL PLANT							
28	389.000	Land and Land Rights - GP	\$11,529,793	P-28	-\$47,771	\$11,482,022	96.7500%	\$0	\$11,108,856
29	390.000	Structures & Improvements - GP	\$191,963,509	P-29	\$6,807,839	\$198,771,348	96.7500%	\$0	\$192,311,279
30	391.000	Office Furniture & Equipment - GP	\$42,661,875	P-30	-\$6,736,663	\$35,925,212	96.7500%	\$0	\$34,757,643
31	391.100	Mainframe Computers - GP	\$434,166	P-31	\$0	\$434,166	96.7500%	\$0	\$420,056
32	391.200	Personal Computers - GP	\$14,853,462	P-32	-\$550,389	\$14,303,073	96.7500%	\$0	\$13,838,223
33	392.000	Transportation Equipment - GP	\$97,521,107	P-33	\$5,453,000	\$102,974,107	96.7500%	\$0	\$99,627,449
34	393.000	Stores Equipment - GP	\$2,930,247	P-34	\$4,018,743	\$6,948,990	96.7500%	\$0	\$6,723,148
35	394.000	Laboratory Equipment	\$13,498,054	P-35	-\$1,400,634	\$12,097,420	96.7500%	\$0	\$11,704,254
36	395.000	Tools, Shop, & Garage Equipment - GP	\$7,840,929	P-36	-\$1,210,774	\$6,630,155	96.7500%	\$0	\$6,414,675
37	396.000	Power Operated Equipment - GP	\$8,551,226	P-37	\$0	\$8,551,226	96.7500%	\$0	\$8,273,311
38	397.000	Communication Equipment - GP	\$135,336,298	P-38	-\$58,054,348	\$77,281,950	96.7500%	\$0	\$74,770,287
39	398.000	Miscellaneous Equipment - GP	\$780,085	P-39	-\$33,720	\$746,365	96.7500%	\$0	\$722,108
40	399.000	General Plant ARO	\$231,782	P-40	-\$231,782	\$0	96.7500%	\$0	\$0
41		TOTAL GENERAL PLANT	\$528,132,533		-\$51,986,499	\$476,146,034		\$0	\$460,671,289
42		INCENTIVE COMPENSATION CAPITALIZATION							
43		ICC Adjustment	\$0	P-43	-\$18,430,227	-\$18,430,227	96.7500%	\$0	-\$17,831,245
44		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$18,430,227	-\$18,430,227		\$0	-\$17,831,245
45		TOTAL PLANT IN SERVICE	\$12,576,797,267		\$298,798,691	\$12,875,595,958		\$2,031,279	\$12,500,505,849

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-2	Franchises and Consents	302.000		\$7,115,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$7,115,000		\$0	
P-3	Miscellaneous Intangibles - Production	303.100		\$201,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$201,000		\$0	
P-11	Boiler Plant Equipment - Meramec	312.000		\$13,695,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$13,695,000		\$0	
P-13	Turbogenerator units - Meramec	314.000		\$5,603,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$5,603,000		\$0	
P-15	Misc. Power Plant Equipment - Meramec	316.000		\$7,719,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$7,719,000		\$0	
P-16	Meramec ARO	317.000		-\$14,303,931		\$0
	1. To reduce ARO Assets. (Ferguson)		-\$14,303,931		\$0	
P-21	Boiler Plant Equipment - Sioux	312.000		\$2,374,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$2,374,000		\$0	
P-25	Misc. power Plant Equipment - Sioux	316.000		\$37,775,000		\$0

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$37,775,000		\$0	
P-26	Sioux ARO	317.000		-\$2,987,425		\$0
	1. To reduce ARO Assets. (Ferguson)		-\$2,987,425		\$0	
P-36	Tools, Shop, & Garage Equipment - GP	395.000		-\$1,210,774		\$0
	1. To reduce plant consistent with square curve depreciation rates. (Rice)		-\$1,161,209		\$0	
	2. To allocate to MO gas operations. (Ferguson)		-\$49,565		\$0	
P-36	Venice ARO	317.000		-\$410,227		\$0
	1. To reduce ARO Assets. (Ferguson)		-\$410,227		\$0	
P-25	Street Lighting and Signal Systems - DP	373.000		-\$337,836		\$0
	1. To reduce ARO Assets. (Ferguson)		-\$337,836		\$0	
P-41	Boiler Plant Equipment - Labadie	312.000		\$8,902,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$8,902,000		\$0	
P-45	Misc. Power Plant Equipment - Labadie	316.000		\$6,060,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$6,060,000		\$0	
P-46	Labadie ARO	317.000		-\$6,119,551		\$0
	1. To reduce ARO Assets. (Ferguson)		-\$6,119,551		\$0	
P-51	Boiler Plant Equipment - Rush	312.000		\$3,121,000		\$0

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$3,121,000		\$0	
P-55	Misc. Power Plant Equipment - Rush	316.000		\$9,841,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$9,841,000		\$0	
P-56	Rush Island ARO	317.000		-\$2,279,813		\$0
	1. To reduce ARO Assets. (Ferguson)		-\$2,279,813		\$0	
P-61	Boiler Plant Equipment - Common	312.000		\$714,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$714,000		\$0	
P-65	Misc. Power Plant Equipment - Common	316.000		\$5,416,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$5,416,000		\$0	
P-71	Structures - Callaway	321.000		\$8,468,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$8,468,000		\$0	
P-76	Callaway Disallowances			\$0		\$2,031,279
	1. To restore callaway disallowance for allocation difference. (Rackers)		\$0		\$2,031,279	
P-85	Structures - Osage	331.000		\$23,325,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$23,325,000		\$0	
P-90	Roads, Railroads, Bridges - Osage	336.000		-\$66,231		\$0

Accounting Schedule: 4
Sponsor: Steve Rackers
Date: 12/18/2009
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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To reduce plant consistent with square curve depreciation rates. (Rice)		-\$66,231		\$0	
P-104	Structures - Keokuk	331.000		\$18,718,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$18,718,000		\$0	
P-109	Roads, Railroads, Bridges - Keokuk	336.000		-\$16,006		\$0
	1. To reduce plant consistent with square curve depreciation rates. (Rice)		-\$16,006		\$0	
P-6	Station Equipment - TP	353.000		\$6,108,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$6,108,000		\$0	
P-9	Overhead Conductors & Devices - TP	356.000		\$3,039,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$3,039,000		\$0	
P-10	Roads and Trails - TP	359.000		-\$32,563		\$0
	1. To reduce plant consistent with square curve depreciation rates. (Rice)		-\$32,563		\$0	
P-14	Structures & Improvements - DP	361.000		\$41,836,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$41,836,000		\$0	
P-17	Overhead Conductors & Devices - DP	365.000		\$167,063,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$167,063,000		\$0	

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-20	Line Transformers - DP	368.000		\$10,882,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$10,882,000		\$0	
P-28	Land and Land Rights - GP	389.000		-\$47,771		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$215,000		\$0	
	2. To Allocate to MO gas operations. (Ferguson)		-\$262,771		\$0	
P-29	Structures & Improvements - GP	390.000		\$6,807,839		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$12,034,000		\$0	
	2. To Allocate to MO gas operations. (Ferguson)		-\$5,226,161		\$0	
P-30	Office Furniture & Equipment - GP	391.000		-\$6,736,663		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$6,451,000		\$0	
	2. To reduce plant consistent with square curve depreciation rates. (Rice)		-\$12,560,910		\$0	
	3. To Allocate to MO gas operations. (Ferguson)		-\$626,753		\$0	
P-32	Personal Computers - GP	391.200		-\$550,389		\$0
	1. To reduce plant consistent with square curve depreciation rates. (Rice)		-\$550,389		\$0	
P-33	Transportation Equipment - GP	392.000		\$5,453,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$5,453,000		\$0	

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-34	Stores Equipment - GP	393.000		\$4,018,743		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$4,724,000		\$0	
	2. To reduce plant consistent with square curve depreciation rates. (Rice)		-\$619,811		\$0	
	3. To Allocate to MO gas operations. (Ferguson)		-\$85,446		\$0	
P-35	Laboratory Equipment	394.000		-\$1,400,634		\$0
	1. To reduce plant consistent with square curve depreciation rates. (Rice)		-\$1,354,285		\$0	
	2. To Allocate to MO gas operations. (Ferguson)		-\$46,349		\$0	
P-38	Communication Equipment - GP	397.000		-\$58,054,348		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$1,153,000		\$0	
	2. To reduce plant consistent with square curve depreciation rates. (Rice)		-\$59,207,348		\$0	
P-39	Miscellaneous Equipment - GP	398.000		-\$33,720		\$0
	1. To reduce plant consistent with square curve depreciation rates. (Rice)		-\$24,765		\$0	
	2. To Allocate to MO gas operations. (Ferguson)		-\$8,955		\$0	
P-40	General Plant ARO	399.000		-\$231,782		\$0
	1. To reduce ARO Assets. (Ferguson)		-\$231,782		\$0	
P-43	ICC Adjustment			-\$18,430,227		\$0
	1. To remove capitalized incentive comp. (Boateng)		-\$18,430,227		\$0	

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<u>A</u> Plant Adj. Number	<u>B</u> Plant In Service Adjustment Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
P-116	Fuel Holders - Other	342.000		\$7,794,000		\$0
	1. To include estimated true-up plant additions through January 31, 2010. (Rackers)		\$7,794,000		\$0	
Total Plant Adjustments				<u>\$298,798,691</u>		<u>\$2,031,279</u>

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
1		INTANGIBLE PLANT			
2	302.000	Franchises and Consents	\$25,048,336	0.00%	\$0
3	303.100	Miscellaneous Intangibles - Production	\$18,748,956	0.0000%	\$0
4	303.200	Miscellaneous Intangibles - Distribution	\$5,122,786	0.00%	\$0
5		TOTAL PLANT INTANGIBLE	\$48,920,078		\$0
6		PRODUCTION PLANT			
7		STEAM PRODUCTION			
8		MERAMEC STEAM PRODUCTION PLANT			
9	310.000	Land/Land Rights - Meramec	\$260,052	0.0000%	\$0
10	311.000	Structures - Meramec	\$38,080,406	2.5900%	\$986,283
11	312.000	Boiler Plant Equipment - Meramec	\$413,777,494	2.7300%	\$11,296,126
12	312.300	Coal Cars - Meramec	\$0	1.0800%	\$0
13	314.000	Turbogenerator units - Meramec	\$85,435,046	2.3600%	\$2,016,267
14	315.000	Accessory Electric Equipment - Meramec	\$41,177,771	2.2000%	\$905,911
15	316.000	Misc. Power Plant Equipment - Meramec	\$21,967,490	2.6700%	\$586,532
16	317.000	Meramec ARO	\$0	0.0000%	\$0
17		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$600,698,259		\$15,791,119
18		SIOUX STEAM PRODUCTION PLANT			
19	310.000	Land/Land Rights - Sioux	\$466,520	0.0000%	\$0
20	311.000	Structures - Sioux	\$34,738,129	2.5900%	\$899,718
21	312.000	Boiler Plant Equipment - Sioux	\$376,093,891	2.7300%	\$10,267,363
22	312.300	Coal Cars - Sioux	\$0	1.0800%	\$0
23	314.000	Turbogenerator Units - Sioux	\$94,017,307	2.3600%	\$2,218,808
24	315.000	Accessory Electric Equipment - Sioux	\$32,971,847	2.2000%	\$725,381
25	316.000	Misc. power Plant Equipment - Sioux	\$45,231,529	2.6700%	\$1,207,682
26	317.000	Sioux ARO	\$0	0.0000%	\$0
27		TOTAL SIOUX STEAM PRODUCTION PLANT	\$583,519,223		\$15,318,952
28		VENICE STEAM PRODUCTION PLANT			
29	310.000	Land/Land Rights - Venice	\$0	0.0000%	\$0
30	311.000	Structures - Venice	\$0	2.5900%	\$0
31	312.000	Boiler Plant Equipment - Venice	\$0	2.7300%	\$0
32	312.300	Coal Cars - Venice	\$0	1.0800%	\$0
33	314.000	Turbogenerator Units - Venice	\$0	2.3600%	\$0
34	315.000	Accessory Electric Equipment - Venice	\$0	2.2000%	\$0
35	316.000	Misc. Power Plant Equipment - Venice	\$0	2.6700%	\$0
36	317.000	Venice ARO	\$0	0.0000%	\$0

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
37		TOTAL VENICE STEAM PRODUCTION PLANT	\$0		\$0
38		LABADIE STEAM PRODUCTION PLANT			
39	310.000	Land/Land Rights - Labadie	\$15,771,123	0.0000%	\$0
40	311.000	Structures - Labadie	\$62,044,476	2.5900%	\$1,606,952
41	312.000	Boiler Plant Equipment - Labadie	\$576,517,742	2.7300%	\$15,738,934
42	312.300	Coal Cars - Labadie	\$110,532,941	1.0800%	\$1,193,756
43	314.000	Turbogenerator Units - Labadie	\$199,011,968	2.3600%	\$4,696,682
44	315.000	Accessory Electric Equipment - Labadie	\$77,351,536	2.2000%	\$1,701,734
45	316.000	Misc. Power Plant Equipment - Labadie	\$24,131,853	2.6700%	\$644,320
46	317.000	Labadie ARO	\$0	0.0000%	\$0
47		TOTAL LABADIE STEAM PRODUCTION PLANT	\$1,065,361,639		\$25,582,378
48		RUSH ISLAND STEAM PRODUCTION PLANT			
49	310.000	Land/Land Rights - Rush	\$713,121	0.0000%	\$0
50	311.000	Structures - Rush	\$51,578,670	2.5900%	\$1,335,888
51	312.000	Boiler Plant Equipment - Rush	\$371,522,663	2.7300%	\$10,142,569
52	312.300	Coal Cars - Rush	\$0	1.0800%	\$0
53	314.000	Turbogenerator Units - Rush	\$130,786,456	2.3600%	\$3,086,560
54	315.000	Accessory Electric Equipment - Rush	\$36,236,445	2.2000%	\$797,202
55	316.000	Misc. Power Plant Equipment - Rush	\$20,197,126	2.6700%	\$539,263
56	317.000	Rush Island ARO	\$0	0.0000%	\$0
57		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$611,034,481		\$15,901,482
58		COMMON STEAM PRODUCTION PLANT			
59	310.000	Land/Land Rights - Common	\$0	0.0000%	\$0
60	311.000	Structures - Common	\$1,870,454	2.5900%	\$48,445
61	312.000	Boiler Plant Equipment - Common	\$35,989,725	2.7300%	\$982,519
62	312.300	Coal Cars - Common	\$0	1.0800%	\$0
63	314.000	Turbogenerator Units - Common	\$0	2.3600%	\$0
64	315.000	Accessory electric Equipment - Common	\$2,988,187	2.2000%	\$65,740
65	316.000	Misc. Power Plant Equipment - Common	\$5,190,554	2.6700%	\$138,588
66		TOTAL COMMON STEAM PRODUCTION PLANT	\$46,038,920		\$1,235,292
67		TOTAL STEAM PRODUCTION	\$2,906,652,522		\$73,829,223
68		NUCLEAR PRODUCTION			

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Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
69		CALLAWAY NUCLEAR PRODUCTION PLANT			
70	320.000	Land/Land Rights - Callaway	\$5,903,963	0.0000%	\$0
71	321.000	Structures - Callaway	\$882,473,760	1.9500%	\$17,208,238
72	322.000	Reactor Plant Equipment - Callaway	\$967,981,669	2.5500%	\$24,683,533
73	323.000	Turbogenerator Units - Callaway	\$483,971,109	2.2800%	\$11,034,541
74	324.000	Accessory Electric Equipment - Callaway	\$201,527,605	1.8700%	\$3,768,566
75	325.000	Misc. Power Plant Equipment - Callaway	\$163,796,145	2.8800%	\$4,717,329
76		Callaway Disallowances	\$2,031,279	0.0000%	\$0
77	326.000	Callaway ARO	\$0	0.0000%	\$0
78		Callaway Post Operational Costs	\$111,443,034	0.0000%	\$0
79		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$2,819,128,564		\$61,412,207
80		TOTAL NUCLEAR PRODUCTION	\$2,819,128,564		\$61,412,207
81		HYDRAULIC PRODUCTION			
82		OSAGE HYDRAULIC PRODUCTION PLANT			
83	111.000	Accumulated Amortization of Land	\$0	0.0000%	\$0
84	330.000	Appraisal Studies - Osage			
84	330.000	Land/Land Rights - Osage	\$9,484,031	0.0000%	\$0
85	331.000	Structures - Osage	\$26,456,054	1.9200%	\$507,956
86	332.000	Reservoirs - Osage	\$29,367,287	1.6700%	\$490,434
87	333.000	Water wheels/Generators - Osage	\$32,710,709	2.1900%	\$716,365
88	334.000	Accessory Electric Equipment - Osage	\$5,802,247	1.8500%	\$107,342
89	335.000	Misc. power Plant Equipment - Osage	\$2,282,258	2.0800%	\$47,471
90	336.000	Roads, Railroads, Bridges - Osage	\$10,706	2.0000%	\$214
91		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$106,113,292		\$1,869,782
92		TAUM SAUK HYDRAULIC PRODUCTION PLANT			
93	330.000	Land/Land Rights - Taum Sauk	\$251,532	0.0000%	\$0
94	331.000	Structures - Taum Sauk	\$5,738,888	1.9200%	\$110,187
95	332.000	Reservoirs - Taum Sauk	\$26,850,782	1.6700%	\$448,408
96	333.000	Water Wheels/Generators - Taum Sauk	\$37,560,332	2.1900%	\$822,571
97	334.000	Accessory Electric Equipment - Taum Sauk	\$3,769,072	1.8500%	\$69,728
98	335.000	Misc. Power Plant Equipment - Taum Sauk	\$2,316,934	2.0800%	\$48,192
99	336.000	Roads, Railroads, Bridges - Taum Sauk	\$43,506	2.0000%	\$870

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
100		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$76,531,046		\$1,499,956
101		KEOKUK HYDRAULIC PRODUCTION PLANT			
102	111.000	Accumulated Amort of Land Appraisal Studies - Keokuk	\$0	0.0000%	\$0
103	330.000	Land/Land Rights - Keokuk	\$7,245,337	0.0000%	\$0
104	331.000	Structures - Keokuk	\$23,258,039	1.9200%	\$446,554
105	332.000	Reservoirs - Keokuk	\$13,646,996	1.5700%	\$214,258
106	333.000	Water Wheels/Generators - Keokuk	\$56,600,783	2.0600%	\$1,165,976
107	334.000	Accessory Electric Equipment - Keokuk	\$10,270,054	1.8500%	\$189,996
108	335.000	Misc. Power Plant Equipment - Keokuk	\$2,848,015	2.0800%	\$59,239
109	336.000	Roads, Railroads, Bridges - Keokuk	\$94,439	2.0000%	\$1,889
110		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$113,963,663		\$2,077,912
111		TOTAL HYDRAULIC PRODUCTION	\$296,608,001		\$5,447,650
112		OTHER PRODUCTION			
113		OTHER PRODUCTION PLANT			
114	340.000	Land/Land Rights - Other	\$6,379,608	0.0000%	\$0
115	341.000	Structures - Other	\$24,934,776	3.1100%	\$775,472
116	342.000	Fuel Holders - Other	\$30,870,215	2.5200%	\$777,929
117	344.000	Generators - Other	\$1,005,488,689	2.3900%	\$24,031,180
118	345.000	Accessory Electric Equipment - Other	\$68,907,814	2.3900%	\$1,646,897
119	346.000	Misc. Power Plant Equipment - Other	\$6,217,615	3.8800%	\$241,243
120		TOTAL OTHER PRODUCTION PLANT	\$1,142,798,717		\$27,472,721
121		TOTAL OTHER PRODUCTION	\$1,142,798,717		\$27,472,721
1		TOTAL PRODUCTION PLANT	\$7,165,187,804		\$168,161,801
2		TRANSMISSION PLANT			
3	111.000	Accumulated Amortization of Electric Plant - TP	\$0	0.0000%	\$0
4	350.000	Land and Land Rights	\$38,080,376	0.00%	\$0
5	352.000	Structures & Improvements - TP	\$6,271,363	1.67%	\$104,732
6	353.000	Station Equipment - TP	\$237,089,718	1.67%	\$3,959,398
7	354.000	Towers and Fixtures - TP	\$70,394,412	1.63%	\$1,147,429
8	355.000	Poles and Fixtures - TP	\$138,889,132	2.51%	\$3,486,117
9	356.000	Overhead Conductors & Devices - TP	\$148,166,072	2.15%	\$3,185,571
10	359.000	Roads and Trails - TP	\$39,225	2.00%	\$785
11		TOTAL TRANSMISSION PLANT	\$638,930,298		\$11,884,032

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Depreciation Expense

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
12		DISTRIBUTION PLANT			
13	360.000	Land and Land Rights - DP	\$29,184,051	0.00%	\$0
14	361.000	Structures & Improvements - DP	\$56,928,468	1.67%	\$950,705
15	362.000	Station Equipment - DP	\$603,415,572	1.89%	\$11,404,554
16	364.000	Poles, Towers, & Fixtures - DP	\$797,631,868	5.68%	\$45,305,490
17	365.000	Overhead Conductors & Devices - DP	\$1,037,960,440	3.43%	\$35,602,043
18	366.000	Underground Conduit - DP	\$231,205,827	2.00%	\$4,624,117
19	367.000	Underground Conductors & Devices - DP	\$536,370,673	2.27%	\$12,175,614
20	368.000	Line Transformers - DP	\$410,348,506	2.33%	\$9,561,120
21	369.100	Services - Overhead - DP	\$153,672,692	7.88%	\$12,109,408
22	369.200	Services - Underground - DP	\$134,117,305	2.57%	\$3,446,815
23	370.000	Meters - DP	\$104,583,900	3.65%	\$3,817,312
24	371.000	Meter Installations - DP	\$163,823	5.10%	\$8,355
25	373.000	Street Lighting and Signal Systems - DP	\$109,044,500	3.97%	\$4,329,067
26		TOTAL DISTRIBUTION PLANT	\$4,204,627,625		\$143,334,600
27		GENERAL PLANT			
28	389.000	Land and Land Rights - GP	\$11,108,856	0.00%	\$0
29	390.000	Structures & Improvements - GP	\$192,311,279	2.71%	\$5,211,636
30	391.000	Office Furniture & Equipment - GP	\$34,757,643	6.67%	\$2,318,335
31	391.100	Mainframe Computers - GP	\$420,056	20.00%	\$84,011
32	391.200	Personal Computers - GP	\$13,838,223	20.00%	\$2,767,645
33	392.000	Transportation Equipment - GP	\$99,627,449	8.27%	\$8,239,190
34	393.000	Stores Equipment - GP	\$6,723,148	5.00%	\$336,157
35	394.000	Laboratory Equipment	\$11,704,254	5.00%	\$585,213
36	395.000	Tools, Shop, & Garage Equipment - GP	\$6,414,675	5.0000%	\$320,734
37	396.000	Power Operated Equipment - GP	\$8,273,311	5.67%	\$469,097
38	397.000	Communication Equipment - GP	\$74,770,287	6.67%	\$4,987,178
39	398.000	Miscellaneous Equipment - GP	\$722,108	5.00%	\$36,105
40	399.000	General Plant ARO	\$0	0.00%	\$0
41		TOTAL GENERAL PLANT	\$460,671,289		\$25,355,301
42		INCENTIVE COMPENSATION CAPITALIZATION			
43		ICC Adjustment	-\$17,831,245	2.72%	-\$485,010
44		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	-\$17,831,245		-\$485,010
45		Total Depreciation	\$12,500,505,849		\$348,250,724

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
1		INTANGIBLE PLANT							
2	302.000	Franchises and Consents	\$1,165,987	R-2	\$629,353	\$1,795,340	95.4700%	\$0	\$1,714,011
3	303.100	Miscellaneous Intangibles - Production	\$12,769,064	R-3	\$3,256,348	\$16,025,412	95.4700%	\$0	\$15,299,461
4	303.200	Miscellaneous Intangibles - Distribution	\$4,697,626	R-4	\$853,798	\$5,551,424	99.5200%	\$0	\$5,524,777
5		TOTAL PLANT INTANGIBLE	\$18,632,677		\$4,739,499	\$23,372,176		\$0	\$22,538,249
6		PRODUCTION PLANT							
7		STEAM PRODUCTION							
8		MERAMEC STEAM PRODUCTION PLANT							
9	310.000	Land/Land Rights - Meramec	\$0	R-9	\$0	\$0	95.4700%	\$0	\$0
10	311.000	Structures - Meramec	\$27,403,364	R-10	\$349,014	\$27,752,378	95.4700%	\$0	\$26,495,195
11	312.000	Boiler Plant Equipment - Meramec	\$122,788,460	R-11	\$7,642,597	\$130,431,057	95.4700%	\$0	\$124,522,530
12	312.300	Coal Cars - Meramec	\$0	R-12	\$0	\$0	95.4700%	\$0	\$0
13	314.000	Turbogenerator units - Meramec	\$54,291,333	R-13	\$1,228,071	\$55,519,404	95.4700%	\$0	\$53,004,375
14	315.000	Accessory Electric Equipment - Meramec	\$22,825,269	R-14	\$434,911	\$23,260,180	95.4700%	\$0	\$22,206,494
15	316.000	Misc. Power Plant Equipment - Meramec	\$5,252,150	R-15	\$282,468	\$5,534,618	95.4700%	\$0	\$5,283,900
16	317.000	Meramec ARO	\$3,701,864	R-16	-\$3,701,864	\$0	95.4700%	\$0	\$0
17		TOTAL MERAMEC STEAM PRODUCTION PLANT	\$236,262,440		\$6,235,197	\$242,497,637		\$0	\$231,512,494
18		SIOUX STEAM PRODUCTION PLANT							
19	310.000	Land/Land Rights - Sioux	\$0	R-19	\$0	\$0	95.4700%	\$0	\$0
20	311.000	Structures - Sioux	\$15,001,911	R-20	\$318,382	\$15,320,293	95.4700%	\$0	\$14,626,284
21	312.000	Boiler Plant Equipment - Sioux	\$126,508,887	R-21	\$7,036,813	\$133,545,700	95.4700%	\$0	\$127,496,080
22	312.300	Coal Cars - Sioux	\$0	R-22	\$0	\$0	95.4700%	\$0	\$0
23	314.000	Turbogenerator Units - Sioux	\$34,129,046	R-23	\$1,395,110	\$35,524,156	95.4700%	\$0	\$33,914,912
24	315.000	Accessory Electric Equipment - Sioux	\$13,025,137	R-24	\$348,242	\$13,373,379	95.4700%	\$0	\$12,767,565
25	316.000	Misc. power Plant Equipment - Sioux	\$2,945,429	R-25	\$420,232	\$3,365,661	95.4700%	\$0	\$3,213,197
26	317.000	Sioux ARO	\$1,308,348	R-26	-\$1,308,348	\$0	95.4700%	\$0	\$0
27		TOTAL SIOUX STEAM PRODUCTION PLANT	\$192,918,758		\$8,210,431	\$201,129,189		\$0	\$192,018,038
28		VENICE STEAM PRODUCTION PLANT							
29	310.000	Land/Land Rights - Venice	\$0	R-29	\$0	\$0	95.4700%	\$0	\$0
30	311.000	Structures - Venice	-\$4,503,961	R-30	\$0	-\$4,503,961	95.4700%	\$0	-\$4,299,932
31	312.000	Boiler Plant Equipment - Venice	\$1,909,383	R-31	\$0	\$1,909,383	95.4700%	\$0	\$1,822,888
32	312.300	Coal Cars - Venice	\$0	R-32	\$0	\$0	95.4700%	\$0	\$0
33	314.000	Turbogenerator Units - Venice	\$551,400	R-33	\$0	\$551,400	95.4700%	\$0	\$526,422
34	315.000	Accessory Electric Equipment - Venice	\$0	R-34	\$0	\$0	95.4700%	\$0	\$0
35	316.000	Misc. Power Plant Equipment - Venice	-\$116,122	R-35	\$0	-\$116,122	95.4700%	\$0	-\$110,862
36	317.000	Venice ARO	\$397,212	R-36	-\$397,212	\$0	95.4700%	\$0	\$0
37		TOTAL VENICE STEAM PRODUCTION PLANT	-\$1,762,088		-\$397,212	-\$2,159,300		\$0	-\$2,061,484
38		LABADIE STEAM PRODUCTION PLANT							
39	310.000	Land/Land Rights - Labadie	\$0	R-39	\$0	\$0	95.4700%	\$0	\$0
40	311.000	Structures - Labadie	\$37,585,458	R-40	\$568,649	\$38,154,107	95.4700%	\$0	\$36,425,726
41	312.000	Boiler Plant Equipment - Labadie	\$314,983,443	R-41	\$10,739,648	\$325,723,091	95.4700%	\$0	\$310,967,835
42	312.300	Coal Cars - Labadie	\$72,924,397	R-42	\$4,042,570	\$76,966,967	95.4700%	\$0	\$73,480,363
43	314.000	Turbogenerator Units - Labadie	\$73,201,437	R-43	\$2,953,113	\$76,154,550	95.4700%	\$0	\$72,704,749
44	315.000	Accessory Electric Equipment - Labadie	\$42,089,848	R-44	\$816,970	\$42,906,818	95.4700%	\$0	\$40,963,139
45	316.000	Misc. Power Plant Equipment - Labadie	\$8,506,142	R-45	\$328,142	\$8,834,284	95.4700%	\$0	\$8,434,091
46	317.000	Labadie ARO	\$1,993,303	R-46	-\$1,993,303	\$0	95.4700%	\$0	\$0
47		TOTAL LABADIE STEAM PRODUCTION PLANT	\$551,284,028		\$17,455,789	\$568,739,817		\$0	\$542,975,903
48		RUSH ISLAND STEAM PRODUCTION PLANT							
49	310.000	Land/Land Rights - Rush	\$0	R-49	\$0	\$0	95.4700%	\$0	\$0
50	311.000	Structures - Rush	\$34,741,506	R-50	\$472,728	\$35,214,234	95.4700%	\$0	\$33,619,029
51	312.000	Boiler Plant Equipment - Rush	\$205,653,454	R-51	\$6,944,334	\$212,597,788	95.4700%	\$0	\$202,967,108
52	312.300	Coal Cars - Rush	\$0	R-52	\$0	\$0	95.4700%	\$0	\$0

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
53	314.000	Turbogenerator Units - Rush	\$57,978,527	R-53	\$1,940,723	\$59,919,250	95.4700%	\$0	\$57,204,908
54	315.000	Accessory Electric Equipment - Rush	\$17,592,040	R-54	\$382,722	\$17,974,762	95.4700%	\$0	\$17,160,505
55	316.000	Misc. Power Plant Equipment - Rush	\$5,064,798	R-55	\$239,466	\$5,304,264	95.4700%	\$0	\$5,063,981
56	317.000	Rush Island ARO	\$464,176	R-56	-\$464,176	\$0	95.4700%	\$0	\$0
57		TOTAL RUSH ISLAND STEAM PRODUCTION PLANT	\$321,494,501		\$9,515,797	\$331,010,298		\$0	\$316,015,531
58		COMMON STEAM PRODUCTION PLANT							
59	310.000	Land/Land Rights - Common	\$0	R-59	\$0	\$0	95.4700%	\$0	\$0
60	311.000	Structures - Common	\$337,491	R-60	\$17,143	\$354,634	95.4700%	\$0	\$338,569
61	312.000	Boiler Plant Equipment - Common	\$7,586,965	R-61	\$669,015	\$8,255,980	95.4700%	\$0	\$7,881,984
62	312.300	Coal Cars - Common	\$0	R-62	\$0	\$0	95.4700%	\$0	\$0
63	314.000	Turbogenerator Units - Common	\$0	R-63	\$0	\$0	95.4700%	\$0	\$0
64	315.000	Accessory electric Equipment - Common	\$534,951	R-64	\$31,561	\$566,512	95.4700%	\$0	\$540,849
65	316.000	Misc. Power Plant Equipment - Common	\$4,071	R-65	\$0	\$4,071	95.4700%	\$0	\$3,887
66		TOTAL COMMON STEAM PRODUCTION PLANT	\$8,463,478		\$717,719	\$9,181,197		\$0	\$8,765,289
67		TOTAL STEAM PRODUCTION	\$1,308,661,117		\$41,737,721	\$1,350,398,838		\$0	\$1,289,225,771
68		NUCLEAR PRODUCTION							
69		CALLAWAY NUCLEAR PRODUCTION PLANT							
70	320.000	Land/Land Rights - Callaway	\$0	R-70	\$0	\$0	95.6800%	\$0	\$0
71	321.000	Structures - Callaway	\$503,398,183	R-71	\$15,105,183	\$518,503,366	95.6800%	\$0	\$496,104,021
72	322.000	Reactor Plant Equipment - Callaway	\$345,571,470	R-72	\$20,785,193	\$366,356,663	95.6800%	\$0	\$350,530,055
73	323.000	Turbogenerator Units - Callaway	\$207,511,900	R-73	\$8,786,878	\$216,298,778	95.6800%	\$0	\$206,954,671
74	324.000	Accessory Electric Equipment - Callaway	\$123,225,036	R-74	\$3,359,849	\$126,584,885	95.6800%	\$0	\$121,116,418
75	325.000	Misc. Power Plant Equipment - Callaway	\$34,828,271	R-75	\$3,560,040	\$38,388,311	95.6800%	\$0	\$36,729,936
76		Callaway Disallowances	\$0	R-76	\$0	\$0	95.6800%	\$0	\$0
77	326.000	Callaway ARO	\$0	R-77	\$0	\$0	95.6800%	\$0	\$0
78		Callaway Post Operational Costs	\$59,267,938	R-78	\$0	\$59,267,938	95.6800%	\$0	\$56,707,563
79		TOTAL CALLAWAY NUCLEAR PRODUCTION PLANT	\$1,273,802,798		\$51,597,143	\$1,325,399,941		\$0	\$1,268,142,664
80		TOTAL NUCLEAR PRODUCTION	\$1,273,802,798		\$51,597,143	\$1,325,399,941		\$0	\$1,268,142,664
81		HYDRAULIC PRODUCTION							
82		OSAGE HYDRAULIC PRODUCTION PLANT							
83	111.000	Accumulated Amortization of Land Appraisal Studies - Osage	\$5,309,553	R-83	\$0	\$5,309,553	95.4700%	\$0	\$5,069,030
84	330.000	Land/Land Rights - Osage	\$0	R-84	\$0	\$0	95.4700%	\$0	\$0
85	331.000	Structures - Osage	\$1,288,962	R-85	\$125,716	\$1,414,678	95.4700%	\$0	\$1,350,593
86	332.000	Reservoirs - Osage	\$14,133,443	R-86	\$143,550	\$14,276,993	95.4700%	\$0	\$13,630,245
87	333.000	Water wheels/Generators - Osage	\$6,909,778	R-87	\$596,744	\$7,506,522	95.4700%	\$0	\$7,166,477
88	334.000	Accessory Electric Equipment - Osage	\$1,793,741	R-88	\$85,086	\$1,878,827	95.4700%	\$0	\$1,793,716
89	335.000	Misc. power Plant Equipment - Osage	\$450,740	R-89	\$33,268	\$484,008	95.4700%	\$0	\$462,082
90	336.000	Roads, Railroads, Bridges - Osage	\$119,474	R-90	-\$65,179	\$54,295	95.4700%	\$0	\$51,835
91		TOTAL OSAGE HYDRAULIC PRODUCTION PLANT	\$30,005,691		\$919,185	\$30,924,876		\$0	\$29,523,978
92		TAUM SAUK HYDRAULIC PRODUCTION PLANT							
93	330.000	Land/Land Rights - Taum Sauk	\$0	R-93	\$0	\$0	95.4700%	\$0	\$0
94	331.000	Structures - Taum Sauk	\$1,107,891	R-94	\$3,711,414	\$4,819,305	95.4700%	\$0	\$4,600,990
95	332.000	Reservoirs - Taum Sauk	\$7,637,385	R-95	\$489,841	\$8,127,226	95.4700%	\$0	\$7,759,063
96	333.000	Water Wheels/Generators - Taum Sauk	\$9,494,807	R-96	\$550,796	\$10,045,603	95.4700%	\$0	\$9,590,537
97	334.000	Accessory Electric Equipment - Taum Sauk	\$1,604,816	R-97	\$54,942	\$1,659,758	95.4700%	\$0	\$1,584,571
98	335.000	Misc. Power Plant Equipment - Taum Sauk	\$530,983	R-98	\$32,965	\$563,948	95.4700%	\$0	\$538,401
99	336.000	Roads, Railroads, Bridges - Taum Sauk	\$58,959	R-99	\$0	\$58,959	95.4700%	\$0	\$56,288

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Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
100		TOTAL TAUM SAUK HYDRAULIC PRODUCTION PLANT	\$20,434,841		\$4,839,958	\$25,274,799		\$0	\$24,129,850
101		KEOKUK HYDRAULIC PRODUCTION PLANT							
102	111.000	Accumulated Amort of Land Appraisal Studies - Keokuk	\$3,693,959	R-102	\$0	\$3,693,959	95.4700%	\$0	\$3,526,623
103	330.000	Land/Land Rights - Keokuk	\$47,568	R-103	\$0	\$47,568	95.4700%	\$0	\$45,413
104	331.000	Structures - Keokuk	\$1,504,594	R-104	\$117,520	\$1,622,114	95.4700%	\$0	\$1,548,632
105	332.000	Reservoirs - Keokuk	\$6,059,495	R-105	\$66,708	\$6,126,203	95.4700%	\$0	\$5,848,686
106	333.000	Water Wheels/Generators - Keokuk	\$8,300,265	R-106	\$1,032,573	\$9,332,838	95.4700%	\$0	\$8,910,060
107	334.000	Accessory Electric Equipment - Keokuk	\$1,257,956	R-107	\$150,603	\$1,408,559	95.4700%	\$0	\$1,344,751
108	335.000	Misc. Power Plant Equipment - Keokuk	\$754,503	R-108	\$41,516	\$796,019	95.4700%	\$0	\$759,959
109	336.000	Roads, Railroads, Bridges - Keokuk	\$64,944	R-109	-\$14,445	\$50,499	95.4700%	\$0	\$48,211
110		TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT	\$21,683,284		\$1,394,475	\$23,077,759		\$0	\$22,032,335
111		TOTAL HYDRAULIC PRODUCTION	\$72,123,816		\$7,153,618	\$79,277,434		\$0	\$75,686,163
112		OTHER PRODUCTION							
113		OTHER PRODUCTION PLANT							
114	340.000	Land/Land Rights - Other	-\$51,256	R-114	\$0	-\$51,256	95.4700%	\$0	-\$48,934
115	341.000	Structures - Other	\$7,608,221	R-115	\$572,418	\$8,180,639	95.4700%	\$0	\$7,810,056
116	342.000	Fuel Holders - Other	\$5,647,495	R-116	\$623,266	\$6,270,761	95.4700%	\$0	\$5,986,696
117	344.000	Generators - Other	\$437,842,254	R-117	\$23,082,603	\$460,924,857	95.4700%	\$0	\$440,044,961
118	345.000	Accessory Electric Equipment - Other	\$14,180,445	R-118	\$1,581,889	\$15,762,334	95.4700%	\$0	\$15,048,300
119	346.000	Misc. Power Plant Equipment - Other	\$1,474,943	R-119	\$142,735	\$1,617,678	95.4700%	\$0	\$1,544,397
120		TOTAL OTHER PRODUCTION PLANT	\$466,702,102		\$26,002,911	\$492,705,013		\$0	\$470,385,476
121		TOTAL OTHER PRODUCTION	\$466,702,102		\$26,002,911	\$492,705,013		\$0	\$470,385,476
1		TOTAL PRODUCTION PLANT	\$3,121,289,833		\$126,491,393	\$3,247,781,226		\$0	\$3,103,440,074
2		TRANSMISSION PLANT							
3	111.000	Accumulated Amortization of Electric Plant - TP	\$6,826,139	R-3	\$0	\$6,826,139	100.0000%	\$0	\$6,826,139
4	350.000	Land and Land Rights	\$1,013,323	R-4	\$0	\$1,013,323	100.0000%	\$0	\$1,013,323
5	352.000	Structures & Improvements - TP	\$2,355,366	R-5	\$91,458	\$2,446,824	100.0000%	\$0	\$2,446,824
6	353.000	Station Equipment - TP	\$63,958,084	R-6	\$3,549,542	\$67,507,626	100.0000%	\$0	\$67,507,626
7	354.000	Towers and Fixtures - TP	\$44,422,544	R-7	\$991,388	\$45,413,932	100.0000%	\$0	\$45,413,932
8	355.000	Poles and Fixtures - TP	\$52,872,140	R-8	\$4,224,544	\$57,096,684	100.0000%	\$0	\$57,096,684
9	356.000	Overhead Conductors & Devices - TP	\$50,796,279	R-9	\$2,774,065	\$53,570,344	100.0000%	\$0	\$53,570,344
10	359.000	Roads and Trails - TP	\$80,931	R-10	-\$31,366	\$49,565	100.0000%	\$0	\$49,565
11		TOTAL TRANSMISSION PLANT	\$222,324,806		\$11,599,631	\$233,924,437		\$0	\$233,924,437
12		DISTRIBUTION PLANT							
13	360.000	Land and Land Rights - DP	\$363,937	R-13	\$0	\$363,937	99.5200%	\$0	\$362,190
14	361.000	Structures & Improvements - DP	\$5,247,368	R-14	\$529,157	\$5,776,525	99.5200%	\$0	\$5,748,798
15	362.000	Station Equipment - DP	\$191,754,435	R-15	\$9,195,943	\$200,950,378	99.5200%	\$0	\$199,985,816
16	364.000	Poles, Towers, & Fixtures - DP	\$587,162,496	R-16	\$36,534,083	\$623,696,579	99.5200%	\$0	\$620,702,835
17	365.000	Overhead Conductors & Devices - DP	\$274,157,614	R-17	\$25,504,985	\$299,662,599	99.5200%	\$0	\$298,224,219
18	366.000	Underground Conduit - DP	\$70,053,915	R-18	\$4,472,178	\$74,526,093	99.5200%	\$0	\$74,168,368
19	367.000	Underground Conductors & Devices - DP	\$154,994,015	R-19	\$10,599,501	\$165,593,516	99.5200%	\$0	\$164,798,667
20	368.000	Line Transformers - DP	\$123,770,975	R-20	\$8,137,733	\$131,908,708	99.5200%	\$0	\$131,275,546
21	369.100	Services - Overhead - DP	\$174,535,785	R-21	\$10,371,466	\$184,907,251	99.5200%	\$0	\$184,019,696
22	369.200	Services - Underground - DP	\$86,402,854	R-22	\$4,480,909	\$90,883,763	99.5200%	\$0	\$90,447,521
23	370.000	Meters - DP	\$36,996,118	R-23	\$3,126,378	\$40,122,496	99.5200%	\$0	\$39,929,908
24	371.000	Meter Installations - DP	\$140,567	R-24	\$6,859	\$147,426	99.5200%	\$0	\$146,718
25	373.000	Street Lighting and Signal Systems - DP	\$55,220,320	R-25	\$4,008,452	\$59,228,772	99.5200%	\$0	\$58,944,474
26		TOTAL DISTRIBUTION PLANT	\$1,760,800,399		\$116,967,644	\$1,877,768,043		\$0	\$1,868,754,756
27		GENERAL PLANT							
28	389.000	Land and Land Rights - GP	\$0	R-28	\$0	\$0	96.7500%	\$0	\$0
29	390.000	Structures & Improvements - GP	\$55,858,050	R-29	\$688,938	\$56,546,988	96.7500%	\$0	\$54,709,211
30	391.000	Office Furniture & Equipment - GP	\$37,997,807	R-30	-\$10,752,183	\$27,245,624	96.7500%	\$0	\$26,360,141
31	391.100	Mainframe Computers - GP	\$0	R-31	\$0	\$0	96.7500%	\$0	\$0
32	391.200	Personal Computers - GP	\$0	R-32	\$1,836,067	\$1,836,067	96.7500%	\$0	\$1,776,395
33	392.000	Transportation Equipment - GP	\$37,151,345	R-33	\$6,858,607	\$44,009,952	96.7500%	\$0	\$42,579,629

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Accumulated Depreciation Reserve

Line Number	A Account Number	B Depreciation Reserve Description	C Total Reserve	D Adjust. Number	E Adjustments	F As Adjusted Reserve	G Jurisdictional Allocations	H Jurisdictional Adjustments	I MO Adjusted Jurisdictional
34	393.000	Stores Equipment - GP	\$1,567,746	R-34	-\$458,397	\$1,109,349	96.7500%	\$0	\$1,073,295
35	394.000	Laboratory Equipment	\$6,699,932	R-35	-\$870,569	\$5,829,363	96.7500%	\$0	\$5,639,909
36	395.000	Tools, Shop, & Garage Equipment - GP	\$4,086,235	R-36	-\$871,095	\$3,215,140	96.7500%	\$0	\$3,110,648
37	396.000	Power Operated Equipment - GP	\$2,993,226	R-37	\$402,620	\$3,395,846	96.7500%	\$0	\$3,285,481
38	397.000	Communication Equipment - GP	\$109,313,901	R-38	-\$53,918,075	\$55,395,826	96.7500%	\$0	\$53,595,462
39	398.000	Miscellaneous Equipment - GP	\$292,094	R-39	\$6,568	\$298,662	96.7500%	\$0	\$288,955
40	399.000	General Plant ARO	\$147,878	R-40	-\$147,878	\$0	96.7500%	\$0	\$0
41		TOTAL GENERAL PLANT	\$256,108,214		-\$57,225,397	\$198,882,817		\$0	\$192,419,126
42		INCENTIVE COMPENSATION CAPITALIZATION							
43		ICC Adjustment	\$0	R-43	-\$2,939,178	-\$2,939,178	96.7500%	\$0	-\$2,843,655
44		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		-\$2,939,178	-\$2,939,178		\$0	-\$2,843,655
45		TOTAL DEPRECIATION RESERVE	\$5,379,155,929		\$199,633,592	\$5,578,789,521		\$0	\$5,418,232,987

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R-2	Franchises and Consents	302.000		\$629,353		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$629,353		\$0	
R-3	Miscellaneous Intangibles - Production	303.100		\$3,256,348		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$3,256,348		\$0	
R-4	Miscellaneous Intangibles - Distribution	303.200		\$853,798		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$853,798		\$0	
R-10	Structures - Meramec	311.000		\$349,014		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$349,014		\$0	
R-11	Boiler Plant Equipment - Meramec	312.000		\$7,642,597		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$7,642,597		\$0	
R-13	Turbogenerator units - Meramec	314.000		\$1,228,071		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$1,228,071		\$0	
R-14	Accessory Electric Equipment - Meramec	315.000		\$434,911		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$434,911		\$0	
R-15	Misc. Power Plant Equipment - Meramec	316.000		\$282,468		\$0

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	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$282,468		\$0	
R-16	Meramec ARO	317.000		-\$3,701,864		\$0
	1. To remove ARO's. (Ferguson)		-\$3,701,864		\$0	
R-20	Structures - Sioux	311.000		\$318,382		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$318,382		\$0	
R-21	Boiler Plant Equipment - Sioux	312.000		\$7,036,813		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$7,036,813		\$0	
R-23	Turbogenerator Units - Sioux	314.000		\$1,395,110		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$1,395,110		\$0	
R-24	Accessory Electric Equipment - Sioux	315.000		\$348,242		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$348,242		\$0	
R-25	Misc. power Plant Equipment - Sioux	316.000		\$420,232		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$420,232		\$0	
R-26	Sioux ARO	317.000		-\$1,308,348		\$0
	1. To remove ARO's. (Ferguson)		-\$1,308,348		\$0	
R-36	Tools, Shop, & Garage Equipment - GP	395.000		-\$871,095		\$0

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	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$290,114		\$0	
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$1,161,209		\$0	
R-36	Venice ARO	317.000		-\$397,212		\$0
	1. To remove ARO's. (Ferguson)		-\$397,212		\$0	
R-40	Structures - Labadie	311.000		\$568,649		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$568,649		\$0	
R-25	Street Lighting and Signal Systems - DP	373.000		\$4,008,452		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$4,008,452		\$0	
R-41	Boiler Plant Equipment - Labadie	312.000		\$10,739,648		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$10,739,648		\$0	
R-42	Coal Cars - Labadie	312.300		\$4,042,570		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$4,042,570		\$0	
R-43	Turbogenerator Units - Labadie	314.000		\$2,953,113		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$2,953,113		\$0	
R-44	Accessory Electric Equipment - Labadie	315.000		\$816,970		\$0

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	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$816,970		\$0	
R-45	Misc. Power Plant Equipment - Labadie	316.000		\$328,142		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$328,142		\$0	
R-46	Labadie ARO	317.000		-\$1,993,303		\$0
	1. To remove ARO's		-\$1,993,303		\$0	
R-50	Structures - Rush	311.000		\$472,728		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$472,728		\$0	
R-51	Boiler Plant Equipment - Rush	312.000		\$6,944,334		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$6,944,334		\$0	
R-53	Turbogenerator Units - Rush	314.000		\$1,940,723		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$1,940,723		\$0	
R-54	Accessory Electric Equipment - Rush	315.000		\$382,722		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$382,722		\$0	
R-55	Misc. Power Plant Equipment - Rush	316.000		\$239,466		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$239,466		\$0	

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-56	Rush Island ARO	317.000		-\$464,176		\$0
	1. To remove ARO's. (Ferguson)		-\$464,176		\$0	
R-60	Structures - Common	311.000		\$17,143		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$17,143		\$0	
R-61	Boiler Plant Equipment - Common	312.000		\$669,015		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$669,015		\$0	
R-64	Accessory electric Equipment - Common	315.000		\$31,561		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$31,561		\$0	
R-71	Structures - Callaway	321.000		\$15,105,183		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$15,105,183		\$0	
R-72	Reactor Plant Equipment - Callaway	322.000		\$20,785,193		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$20,785,193		\$0	
R-73	Turbogenerator Units - Callaway	323.000		\$8,786,878		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$8,786,878		\$0	
R-74	Accessory Electric Equipment - Callaway	324.000		\$3,359,849		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$3,359,849		\$0	

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-75	Misc. Power Plant Equipment - Callaway	325.000		\$3,560,040		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$3,560,040		\$0	
R-85	Structures - Osage	331.000		\$125,716		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$125,716		\$0	
R-86	Reservoirs - Osage	332.000		\$143,550		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$143,550		\$0	
R-87	Water wheels/Generators - Osage	333.000		\$596,744		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$596,744		\$0	
R-88	Accessory Electric Equipment - Osage	334.000		\$85,086		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$85,086		\$0	
R-89	Misc. power Plant Equipment - Osage	335.000		\$33,268		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$33,268		\$0	
R-90	Roads, Railroads, Bridges - Osage	336.000		-\$65,179		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$1,052		\$0	
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$66,231		\$0	

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-94	Structures - Taum Sauk	331.000		\$3,711,414		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$28,053		\$0	
	2. To eliminate Taum Sauk cost of Removal. (Rackers)		\$3,683,361		\$0	
R-95	Reservoirs - Taum Sauk	332.000		\$489,841		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$489,841		\$0	
R-96	Water Wheels/Generators - Taum Sauk	333.000		\$550,796		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$550,796		\$0	
R-97	Accessory Electric Equipment - Taum Sauk	334.000		\$54,942		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$54,942		\$0	
R-98	Misc. Power Plant Equipment - Taum Sauk	335.000		\$32,965		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$32,965		\$0	
R-104	Structures - Keokuk	331.000		\$117,520		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$117,520		\$0	
R-105	Reservoirs - Keokuk	332.000		\$66,708		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$66,708		\$0	

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-106	Water Wheels/Generators - Keokuk	333.000		\$1,032,573		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$1,032,573		\$0	
R-107	Accessory Electric Equipment - Keokuk	334.000		\$150,603		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$150,603		\$0	
R-108	Misc. Power Plant Equipment - Keokuk	335.000		\$41,516		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$41,516		\$0	
R-109	Roads, Railroads, Bridges - Keokuk	336.000		-\$14,445		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$1,561		\$0	
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$16,006		\$0	
R-5	Structures & Improvements - TP	352.000		\$91,458		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$91,458		\$0	
R-6	Station Equipment - TP	353.000		\$3,549,542		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$3,549,542		\$0	
R-7	Towers and Fixtures - TP	354.000		\$991,388		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$991,388		\$0	

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<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
R-8	Poles and Fixtures - TP	355.000		\$4,224,544		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$4,224,544		\$0	
R-9	Overhead Conductors & Devices - TP	356.000		\$2,774,065		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$2,774,065		\$0	
R-10	Roads and Trails - TP	359.000		-\$31,366		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$1,197		\$0	
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$32,563		\$0	
R-14	Structures & Improvements - DP	361.000		\$529,157		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$529,157		\$0	
R-15	Station Equipment - DP	362.000		\$9,195,943		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$9,195,943		\$0	
R-16	Poles, Towers, & Fixtures - DP	364.000		\$36,534,083		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$36,534,083		\$0	
R-17	Overhead Conductors & Devices - DP	365.000		\$25,504,985		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$25,504,985		\$0	

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R-18	Underground Conduit - DP	366.000		\$4,472,178		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$4,472,178		\$0	
R-19	Underground Conductors & Devices - DP	367.000		\$10,599,501		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$10,599,501		\$0	
R-20	Line Transformers - DP	368.000		\$8,137,733		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$8,137,733		\$0	
R-21	Services - Overhead - DP	369.100		\$10,371,466		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$10,371,466		\$0	
R-22	Services - Underground - DP	369.200		\$4,480,909		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$4,480,909		\$0	
R-23	Meters - DP	370.000		\$3,126,378		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$3,126,378		\$0	
R-24	Meter Installations - DP	371.000		\$6,859		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$6,859		\$0	
R-29	Structures & Improvements - GP	390.000		\$688,938		\$0

Accounting Schedule: 7
Sponsor: Steve Rackers
Date: 12/18/2009
Time: 4:11 PM
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Ameren UE
Case No. ER-2010-0036
Test Year:
12 Months Ending March 31, 2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$3,844,122		\$0	
	2. To allocate to gas reserve. (Rackers)		-\$3,155,184		\$0	
R-30	Office Furniture & Equipment - GP	391.000		-\$10,752,183		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$1,808,727		\$0	
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$12,560,910		\$0	
R-32	Personal Computers - GP	391.200		\$1,836,067		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$2,386,456		\$0	
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$550,389		\$0	
R-33	Transportation Equipment - GP	392.000		\$6,858,607		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$6,858,607		\$0	
R-34	Stores Equipment - GP	393.000		-\$458,397		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$161,414		\$0	
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$619,811		\$0	
R-35	Laboratory Equipment	394.000		-\$870,569		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$483,716		\$0	

Ameren UE
Case No. ER-2010-0036
Test Year:
12 Months Ending March 31, 2009
Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$1,354,285		\$0	
R-37	Power Operated Equipment - GP	396.000		\$402,620		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$402,620		\$0	
R-38	Communication Equipment - GP	397.000		-\$53,918,075		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$5,289,273		\$0	
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$59,207,348		\$0	
R-39	Miscellaneous Equipment - GP	398.000		\$6,568		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$31,333		\$0	
	2. To reduce reserve consistent with square curve depreciation rates. (Rice)		-\$24,765		\$0	
R-40	General Plant ARO	399.000		-\$147,878		\$0
	1. To remove ARO's. (Ferguson)		-\$147,878		\$0	
R-43	ICC Adjustment			-\$2,939,178		\$0
	1. To remove capitalized incentive comp. (Boateng)		-\$2,939,178		\$0	
R-115	Structures - Other	341.000		\$572,418		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$572,418		\$0	
R-116	Fuel Holders - Other	342.000		\$623,266		\$0

Ameren UE
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Test Year:
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Adjustments for Depreciation Reserve

<u>A</u> Reserve Adjustment Number	<u>B</u> Accumulated Depreciation Reserve Adjustments Description	<u>C</u> Account Number	<u>D</u> Adjustment Amount	<u>E</u> Total Adjustment Amount	<u>F</u> Jurisdictional Adjustments	<u>G</u> Total Jurisdictional Adjustments
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$623,266		\$0	
R-117	Generators - Other	344.000		\$23,082,603		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$23,082,603		\$0	
R-118	Accessory Electric Equipment - Other	345.000		\$1,581,889		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$1,581,889		\$0	
R-119	Misc. Power Plant Equipment - Other	346.000		\$142,735		\$0
	1. To include estimated true-up reserve additions through January 31, 2010. (Rackers)		\$142,735		\$0	
Total Reserve Adjustments				\$199,633,592		\$0

Ameren UE
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Test Year:
12 Months Ending March 31, 2009
Cash Working Capital

Line Number	A Description	B Test Year Adj. Expenses	C Revenue Lag	D Expense Lag	E Net Lag C - D	F Factor (Col E / 365)	G CWC Req B x F
1	OPERATION AND MAINT. EXPENSE						
2	Payroll	\$323,076,988	35.00	12.90	22.10	0.060548	\$19,561,665
3	Employee Benefits	\$94,132,064	35.00	82.39	-47.39	-0.129836	-\$12,221,731
4	Fuel - Nuclear	\$56,493,377	35.00	15.21	19.79	0.054219	\$3,063,014
5	Fuel - Coal	\$623,498,920	35.00	21.31	13.69	0.037507	\$23,385,574
6	Fuel - Gas	\$9,667,771	35.00	39.45	-4.45	-0.012192	-\$117,869
7	Fuel - Oil	\$1,466,057	35.00	13.18	21.82	0.059781	\$87,642
8	Purchased Power	\$41,862,600	35.00	22.50	12.50	0.034247	\$1,433,668
9	Uncollectible Expense	\$11,798,115	35.00	35.00	0.00	0.000000	\$0
10	Cash Vouchers	\$564,626,405	35.00	42.14	-7.14	-0.019562	-\$11,045,222
11	TOTAL OPERATION AND MAINT. EXPENSE	\$1,726,622,297					\$24,146,741
12	TAXES						
13	FICA Payroll Tax	\$19,857,265	35.00	13.16	21.84	0.059836	\$1,188,179
14	St. Louis Payroll Expense Tax	\$161,571	35.00	76.38	-41.38	-0.113370	-\$18,317
15	Federal Unemployment Taxes	\$211,033	35.00	76.38	-41.38	-0.113370	-\$23,925
16	State Unemployment Taxes	\$510,867	35.00	76.38	-41.38	-0.113370	-\$57,917
17	Corporate Franchise	\$2,018,972	35.00	-77.00	112.00	0.306849	\$619,520
18	Property Tax	\$106,426,047	35.00	182.50	-147.50	-0.404110	-\$43,007,830
19	TOTAL TAXES	\$129,185,755					-\$41,300,290
20	OTHER EXPENSES						
21	Decommissioning Fees	\$6,466,633	35.00	70.63	-35.63	-0.097616	-\$631,247
22	Use Taxes	\$1,224,284	35.00	76.38	-41.38	-0.113370	-\$138,797
23	Sales Taxes	\$42,798,235	21.46	35.21	-13.75	-0.037671	-\$1,612,252
24	Gross Receipts Taxes	\$95,257,384	21.46	51.05	-29.59	-0.081068	-\$7,722,326
25	TOTAL OTHER EXPENSES	\$145,746,536					-\$10,104,622
26	CWC REQ'D BEFORE RATE BASE OFFSETS						-\$27,258,171
27	TAX OFFSET FROM RATE BASE						
28	Federal Tax Offset	\$124,730,339	35.00	37.88	-2.88	-0.007890	-\$984,122
29	State Tax Offset	\$19,897,622	35.00	37.88	-2.88	-0.007890	-\$156,992
30	City Tax Offset	\$240,009	35.00	274.00	-239.00	-0.654795	-\$157,157
31	Interest Expense Offset	\$184,002,497	35.00	91.25	-56.25	-0.154110	-\$28,356,625
32	TOTAL OFFSET FROM RATE BASE	\$328,870,467					-\$29,654,896
33	TOTAL CASH WORKING CAPITAL REQUIRED						-\$56,913,067

Ameren UE
Case No. ER-2010-0036
Test Year:
12 Months Ending March 31, 2009
Income Statement

Line Number	A Category Description	B Total Test Year	C Test Year Labor	D Test Year Non Labor	E Adjustments	F Total Company Adjusted	G Jurisdictional Adjustments	H MO Final Adj Jurisdictional	I MO Juris. Labor	J MO Juris. Non Labor
1	TOTAL OPERATING REVENUES	\$2,698,877,871	See Note (1)	See Note (1)	See Note (1)	\$2,698,877,871	-\$82,648,550	\$2,567,544,464	See Note (1)	See Note (1)
2	TOTAL POWER PRODUCTION EXPENSES	\$1,146,205,935	\$194,953,954	\$951,251,981	\$80,465,775	\$1,226,671,710	\$0	\$1,163,015,239	\$179,951,177	\$983,064,062
3	TOTAL TRANSMISSION EXPENSES	\$45,409,522	\$6,385,343	\$39,024,179	\$3,500,464	\$48,909,986	\$0	\$48,909,986	\$6,295,467	\$42,614,519
4	TOTAL DISTRIBUTION EXPENSES	\$155,854,380	\$73,050,909	\$82,803,471	\$37,111,364	\$192,965,744	\$109,211	\$192,148,721	\$71,677,004	\$120,471,717
5	TOTAL CUSTOMER ACCOUNTS EXPENSE	\$55,956,005	\$14,638,312	\$41,317,693	-\$42,663	\$55,913,342	\$0	\$55,913,342	\$14,432,277	\$41,481,065
6	TOTAL CUSTOMER SERVICE & INFO. EXP.	\$10,258,860	\$3,645,030	\$6,613,830	-\$1,807,736	\$8,451,124	\$0	\$8,451,124	\$3,593,727	\$4,857,397
7	TOTAL SALES EXPENSES	\$1,188,780	\$697,370	\$491,410	-\$60,037	\$1,128,743	\$0	\$1,128,743	\$687,554	\$441,189
8	TOTAL ADMIN. & GENERAL EXPENSES	\$268,286,254	\$47,420,457	\$220,865,797	-\$2,778,442	\$265,507,812	\$0	\$257,055,142	\$47,297,334	\$209,757,808
9	TOTAL DEPRECIATION EXPENSE	\$314,307,131	See Note (1)	See Note (1)	See Note (1)	\$314,307,131	\$27,872,073	\$333,152,854	See Note (1)	See Note (1)
10	TOTAL AMORTIZATION EXPENSE	\$12,195,903	\$0	\$12,195,903	\$6,307,287	\$18,503,190	\$0	\$18,020,905	\$1,871,814	\$16,149,091
11	TOTAL OTHER OPERATING EXPENSES	\$225,266,302	\$0	\$225,266,302	-\$92,240,890	\$133,025,412	\$0	\$129,101,369	\$115,965	\$128,985,404
12	TOTAL OPERATING EXPENSE	\$2,234,929,072	\$340,791,375	\$1,579,830,566	\$30,455,122	\$2,265,384,194	\$27,981,284	\$2,206,897,425	\$325,922,319	\$1,547,822,252
13	NET INCOME BEFORE TAXES	\$463,948,799	\$0	\$0	\$0	\$433,493,677	-\$110,629,834	\$360,647,039	\$0	\$0
14	TOTAL INCOME TAXES	\$203,608,127	See Note (1)	See Note (1)	See Note (1)	\$203,608,127	-\$137,777,660	\$54,754,184	See Note (1)	See Note (1)
15	TOTAL DEFERRED INCOME TAXES	-\$7,137,897	See Note (1)	See Note (1)	See Note (1)	-\$7,137,897	\$355,021	-\$6,580,160	See Note (1)	See Note (1)
16	NET OPERATING INCOME	\$267,478,569	\$0	\$0	\$0	\$237,023,447	\$26,792,805	\$312,473,015	\$0	\$0

(1) Labor and Non Labor Detail not applicable to Revenue & Taxes

Ameren UE
Case No. ER-2010-0036
Test Year:
12 Months Ending March 31, 2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
Rev-2	Retail Rate Revenue- Missouri as booked		\$0	\$0	\$0	\$0	\$47,155,326	\$47,155,326
	1. Residential 1M - To remove test year unbilled revenue. (Boateng)		\$0	\$0		\$0	\$4,903,586	
	2. Residential 1M - To Correct Billing Errors. (Boateng)		\$0	\$0		\$0	-\$2,334	
	3. Residential 1M - To remove test year gross receipts taxes. (Boateng)		\$0	\$0		\$0	-\$37,137,567	
	4. Residential 1M - To reflect Customer Growth (Boateng)		\$0	\$0		\$0	\$1,002,044	
	5. Small General Service 2M - To remove test year unbilled revenue. (Boateng)		\$0	\$0		\$0	-\$297,626	
	6. Small General Service 2M - To Correct Billing Errors. (Boateng)		\$0	\$0		\$0	\$2,334	
	7. Small General Service 2M - To remove test year gross receipts taxes. (Boateng)		\$0	\$0		\$0	-\$13,293,170	
	8. Small General Service 2M - To reflect Customer Growth. (Boateng)		\$0	\$0		\$0	-\$536,597	
	9. Large General Service 3M - To remove test year unbilled revenue. (Boateng)		\$0	\$0		\$0	\$1,221,010	
	10. Large General Service 3M - To remove test year gross receipts taxes. (Boateng)		\$0	\$0		\$0	-\$28,082,984	
	11. Large General Service 3M - To reflect Customer Growth. (Boateng)		\$0	\$0		\$0	-\$1,895,584	
	12. Small Primary Service 4M - To remove test year unbilled revenue. (Boateng)		\$0	\$0		\$0	\$2,024,963	
	13. Small Primary Service 4M - To remove test year gross receipts taxes. (Boateng)		\$0	\$0		\$0	-\$11,531,498	
	14. Small Primary Service 4M - To reflect Customer Growth. (Boateng)		\$0	\$0		\$0	\$299,104	
	15. Large Primary Service 11M - To remove test year unbilled revenue. (Boateng)		\$0	\$0		\$0	\$3,750,683	
	16. Large Primary Service 11M - To remove test year gross receipts taxes. (Boateng)		\$0	\$0		\$0	-\$8,969,159	
	17. Lighting and MSD - To remove test year unbilled revenue. (Boateng)		\$0	\$0		\$0	-\$74,399	
	18. Lighting and MSD - To remove test year gross receipts taxes. (Boateng)		\$0	\$0		\$0	-\$946,609	
	19. LTS - To remove test year unbilled revenue. (Boateng)		\$0	\$0		\$0	\$4,468,784	
	20. Residential 1M - To adjust to Primary Month Billing Determinates. (Wells)		\$0	\$0		\$0	-\$6,651	
	21. Small General Service 2M - To adjust to Primary Month Billing Determinates. (Wells)		\$0	\$0		\$0	\$221	
	22. Large General Service 3M - To adjust to Primary Month Billing Determinates. (Wells)		\$0	\$0		\$0	-\$627,222	

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Test Year:
12 Months Ending March 31, 2009
Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	23. Small General Service 4M - To adjust to Primary Month Billing Determinates. (Wells)		\$0	\$0		\$0	-\$2,065	
	24. Large Primary Service 11M - To adjust to Primary Month Billing Determinates. (Wells)		\$0	\$0		\$0	\$1,513,450	
	25. Lighting and MSD - To adjust to Primary Month Billing Determinates. (Wells)		\$0	\$0		\$0	-\$170	
	26. Residential 1M - To adjust for Update Period. (Wells)		\$0	\$0		\$0	\$28,871,786	
	27. Small General Service 2M - To adjust for Update Period. (Wells)		\$0	\$0		\$0	\$4,546,495	
	28. Large General Service 3M - To adjust for Update Period. (Wells)		\$0	\$0		\$0	\$11,567,927	
	29. Small Primary Service 4M - To adjust for Update Period. (Wells)		\$0	\$0		\$0	\$1,099,843	
	30. Large Primary Service 11M - To adjust for Update Period. (Wells)		\$0	\$0		\$0	\$497,642	
	31. Lighting and MSD - To adjust for Update Period. (Wells)		\$0	\$0		\$0	\$737,263	
	32. LTS - To adjust for Update Period. (Wells)		\$0	\$0		\$0	-\$20,133,617	
	33. Residential 1M - Billing Adjustments. (Wells)		\$0	\$0		\$0	-\$9,451,743	
	34. Small General Service 2M - Billing Adjustments. (Wells)		\$0	\$0		\$0	-\$1,925,828	
	35. Large General Service 3M - Billing Adjustments. (Wells)		\$0	\$0		\$0	-\$3,302,608	
	36. Small Primary Service 4M- Billing Adjustments. (Wells)		\$0	\$0		\$0	-\$1,179,862	
	37. Large Primary Service 11M - Billing Adjustments. (Wells)		\$0	\$0		\$0	\$25,479	
	38. Large Primary Service 11M - To annualize Large Customer Revenue. (Wells)		\$0	\$0		\$0	-\$4,580,694	
	39. LTS - To annualize Large Customer Revenue. (Wells)		\$0	\$0		\$0	\$30,599,864	
	40. Small Primary Service 4M - To Adjust for Rate Switcher. (Wells)		\$0	\$0		\$0	-\$3,293,171	
	41. Large Primary Service 11M To adjust for Rate Switcher. (Wells)		\$0	\$0		\$0	\$3,107,252	
	42. Residential 1M - To adjust for Rate Change. (Wells)		\$0	\$0		\$0	\$46,341,261	
	43. Small General Service 2M - To adjust for Rate Change. (Wells)		\$0	\$0		\$0	\$11,289,781	
	44. Large General Service 3M - To adjust for Rate Change. (Wells)		\$0	\$0		\$0	\$20,854,670	
	45. Small Primary Service 4M - To adjust for Rate Change. (Wells)		\$0	\$0		\$0	\$8,430,306	
	46. Large Primary Service 11M - To adjust for Rate Change. (Wells)		\$0	\$0		\$0	\$7,284,144	

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Test Year:
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Adjustments to Income Statement Detail

A Income Adj. Number	B Income Adjustment Description	C Account Number	D Company Adjustment Labor	E Company Adjustment Non Labor	F Company Adjustments Total	G Jurisdictional Adjustment Labor	H Jurisdictional Adjustment Non Labor	I Jurisdictional Adjustments Total
	47. Lighting and MSD - To adjust for Rate Change. (Wells)		\$0	\$0		\$0	\$1,529,937	
	48. LTS - To adjust for Rate Change. (Wells)		\$0	\$0		\$0	\$4,551,016	
	49. Residential 1M - To adjust for Weather Normalization. (Wells)		\$0	\$0		\$0	\$457,756	
	50. Small General Service 2M - To adjust for Weather Normalization. (Wells)		\$0	\$0		\$0	-\$261,678	
	51. Large General Service 3M - To adjust for Weather Normalization. (Wells)		\$0	\$0		\$0	-\$798,075	
	52. Small Primary Service 4M - To adjust for Weather Normalization. (Wells)		\$0	\$0		\$0	-\$572,328	
	53. Residential 1M - To adjust to a 365 Day Test Year. (Wells)		\$0	\$0		\$0	-\$2,823,611	
	54. Small General Service 2M - To adjust to a 365 Day Test Year. (Wells)		\$0	\$0		\$0	-\$369,392	
	55. Large General Service 3M - To adjust to a 365 Day Test Year. (Wells)		\$0	\$0		\$0	-\$531,093	
	56. Small Primary Service 4M - To adjust to a 365 Day Test Year. (Wells)		\$0	\$0		\$0	-\$1,204,042	
	57. Large Primary Service 11M - To adjust to a 365 Day Test Year. (Wells)		\$0	\$0		\$0	\$8,102	
Rev-8	Off System Sales Revenue - Energy	447.001	\$0	\$0	\$0	\$0	-\$148,246,898	-\$148,246,898
	1. To annualize MISO Day 2 Revenue Sufficiency Guarantee (RSG) Payments Revenue. (Boateng)		\$0	\$0		\$0	-\$3,533,179	
	2. To annualize MISO Day 3 Ancillary Services Revenue Prior to MISO ASM. (Boateng)		\$0	\$0		\$0	-\$12,012,545	
	3. To annualize Ancillary Services ASM Market Revenues. (Boateng)		\$0	\$0		\$0	\$3,452,699	
	4. To annualize Off-system sales revenue. (Grissum)		\$0	\$0		\$0	-\$136,153,873	
Rev-9	Off System Sales Revenue - Capacity	447.002	\$0	\$0	\$0	\$0	\$4,363,803	\$4,363,803
	1. To annualize Capacity Sales Revenues. (Grissum)		\$0	\$0		\$0	\$1,081,941	
	2. To annualize Taum Sauk Capacity Sales Revenues. (Grissum)		\$0	\$0		\$0	\$3,281,862	
Rev-11	Wholesale Dist. Revenue	456.000	\$0	\$0	\$0	\$0	\$1,383,329	\$1,383,329
	1. To annualize MISO Day 1 Transmission Revenues. (Boateng)		\$0	\$0		\$0	\$1,207,191	
	2. To annualize MISO Day 1 Network Integrated Transmission Service Revenues. (Boateng)		\$0	\$0		\$0	-\$441,262	
	3. To annualize MISO Day 1 New Transmission Service - Bootheel. (Boateng)		\$0	\$0		\$0	\$617,400	
Rev-12	Provisions for Rate Refunds	449.000	\$0	\$0	\$0	\$0	\$12,695,890	\$12,695,890
	1. To Eliminate Rate Refunds		\$0	\$0		\$0	\$12,695,890	

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Test Year:
12 Months Ending March 31, 2009
Adjustments to Income Statement Detail

<u>A</u> Income Adj. Number	<u>B</u> Income Adjustment Description	<u>C</u> Account Number	<u>D</u> Company Adjustment Labor	<u>E</u> Company Adjustment Non Labor	<u>F</u> Company Adjustments Total	<u>G</u> Jurisdictional Adjustment Labor	<u>H</u> Jurisdictional Adjustment Non Labor	<u>I</u> Jurisdictional Adjustments Total
E-4	S&E Labor	500.000	-\$104,553	\$0	-\$104,553	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$213,291	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$108,738	\$0		\$0	\$0	
E-6	Fuel - Labor	501.000	-\$101,430	\$0	-\$101,430	\$0	\$0	\$0
	1. To disallow certain incentive comp & restrictive stock. (Boateng)		-\$206,920	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$105,490	\$0		\$0	\$0	
E-7	Fuel Handling- Non-Labor	501.000	\$0	\$105,163,479	\$105,163,479	\$0	\$0	\$0
	1. To adjust Fuel Expense. (Grissum)		\$0	\$105,163,479		\$0	\$0	
E-9	Fuel for Interchange	501.100	\$0	-\$28,695,668	-\$28,695,668	\$0	\$0	\$0
	1. To adjust Fuel Expense. (Grissum)		\$0	-\$28,695,668		\$0	\$0	
E-10	Steam Expenses - Labor	502.000	-\$263,053	\$0	-\$263,053	\$0	\$0	\$0
	1. To disallow certain incentive comp & restrictive stock. (Boateng)		-\$536,635	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$273,582	\$0		\$0	\$0	
E-11	Steam Expenses - Non-Labor	502.000	\$0	\$5,239,584	\$5,239,584	\$0	\$0	\$0
	1. To increase production expense to reflect amortization of SO2 tracker. (Grissum)		\$0	\$6,518,161		\$0	\$0	
	2. To remove expense associated with discontinued fuel additive. (Grissum)		\$0	-\$972,685		\$0	\$0	
	3. To normalize ongoing fuel additive expense. (Grissum)		\$0	-\$305,892		\$0	\$0	
E-14	Electric Expenses - Labor	505.000	-\$120,710	\$0	-\$120,710	\$0	\$0	\$0
	1. To disallow certain incentive comp & restrictive stock. (Boateng)		-\$246,252	\$0		\$0	\$0	
	1. To annualize Payroll. (Cassidy)		\$125,542	\$0		\$0	\$0	
E-16	Misc. Steam Power Expenses - Labor	506.000	-\$79,607	\$0	-\$79,607	\$0	\$0	\$0
	1. To disallow certain incentive comp & restrictive stock. (Boateng)		-\$162,400	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$82,793	\$0		\$0	\$0	
E-17	Misc. Steam Power Expenses - Non-Labor	506.000	\$0	-\$12,377	-\$12,377	\$0	\$0	\$0
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$13,927		\$0	\$0	
	2. To annualize lease agreements. (Ferguson)		\$0	\$1,550		\$0	\$0	

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E-24	Maint. Superv. & Engineering - SP	510.000	-\$144,039	-\$861,431	-\$1,005,470	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$293,843	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$149,804	\$0		\$0	\$0	
	3. To normalize coal plant non-labor maintenance expense. (Grissum)		\$0	-\$861,431		\$0	\$0	
E-25	Maintenance of Structures - SP	511.000	-\$48,984	-\$80,035	-\$129,019	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$99,929	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$50,945	\$0		\$0	\$0	
	3. To normalize coal plant non-labor maintenance expense. (Grissum)		\$0	-\$80,035		\$0	\$0	
E-26	Maintenance of Boiler Plant - SP	512.000	-\$310,720	-\$12,652,938	-\$12,963,658	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$633,878	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$323,158	\$0		\$0	\$0	
	3. To normalize coal plant non-labor maintenance expense. (Grissum)		\$0	-\$12,652,938		\$0	\$0	
E-27	Maintenance of Electric Plant - SP	513.000	-\$46,872	-\$3,352,030	-\$3,398,902	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$95,620	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$48,748	\$0		\$0	\$0	
	3. To normalize coal plant non-labor maintenance expense. (Grissum)		\$0	-\$3,352,030		\$0	\$0	
E-28	Maintenance of Misc. Steam Plant - SP	514.000	-\$64,714	-\$880,297	-\$945,011	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$132,019	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$67,305	\$0		\$0	\$0	
	3. To normalize coal plant non-labor maintenance expense. (Grissum)		\$0	-\$880,297		\$0	\$0	
E-33	Operation Superv. & Engineering - Labor	517.000	\$1,325,576	\$0	\$1,325,576	\$0	\$0	\$0
	1. To include labor costs associated with new security force. (Cassidy)		\$2,133,252	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$801,205	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$408,463	\$0		\$0	\$0	
	4. Miscellaneous annualization. (Rackers)		-\$414,934	\$0		\$0	\$0	
E-35	Operation Fuel	518.000	\$0	\$12,584,855	\$12,584,855	\$0	\$0	\$0

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	1. To adjust Fuel Expense. (Grissum)		\$0	\$12,584,855		\$0	\$0	
E-44	Misc. Nuclear Power Expenses - Labor	524.000	-\$3,695,914	\$0	-\$3,695,914	\$0	\$0	\$0
	1. To eliminate discontinued security force contract. (Cassidy)		-\$9,746,964	\$0		\$0	\$0	
	2. To include labor costs associated with new security force. (Cassidy)		\$7,563,347	\$0		\$0	\$0	
	3. To normalize overtime labor costs for Callaway refueling. (Cassidy)		-\$1,166,667	\$0		\$0	\$0	
	4. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$705,096	\$0		\$0	\$0	
	5. To annualize Payroll. (Cassidy)		\$359,466	\$0		\$0	\$0	
E-45	Misc. Nuclear Power Expenses - Non-Labor	524.000	\$0	-\$1,000	-\$1,000	\$0	\$0	\$0
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$1,000		\$0	\$0	
E-49	Maint. Superv. & Engineering - NP	528.000	-\$811,635	\$0	-\$811,635	\$0	\$0	\$0
	1. To normalize overtime labor costs for Callaway Refueling. (Cassidy)		-\$633,333	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$363,740	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$185,438	\$0		\$0	\$0	
E-50	Maint. Of Structures - NP	529.000	-\$273,062	\$0	-\$273,062	\$0	\$0	\$0
	1. To normalize overtime labor costs for Callaway Refueling. (Cassidy)		-\$200,000	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$149,048	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$75,986	\$0		\$0	\$0	
E-51	Maint. Of Reactor Plant Equip. - NP	530.000	-\$346,106	-\$7,656,369	-\$8,002,475	\$0	\$0	\$0
	1. To annualize O&M Non-Labor Cost for Callaway Refuel 16. (Grissum)		\$0	-\$7,656,369		\$0	\$0	
	2. To normalize overtime labor costs for Callaway Refueling. (Cassidy)		-\$266,667	\$0		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$162,059	\$0		\$0	\$0	
	4. To annualize Payroll. (Cassidy)		\$82,620	\$0		\$0	\$0	
E-52	Maint. Of Electric Plant - NP	531.000	-\$276,649	\$0	-\$276,649	\$0	\$0	\$0
	1. To normalize overtime labor costs for Callaway Refueling. (Cassidy)		-\$200,000	\$0		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$156,366	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$79,717	\$0		\$0	\$0	

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E-53	Maint. Of Misc. Nuclear Plant - NP	532.000	-\$29,690	\$0	-\$29,690	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$60,568	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$30,878	\$0		\$0	\$0	
E-58	Hydraulic Oper. S&E - Labor	535.000	-\$10,968	\$0	-\$10,968	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$22,374	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$11,406	\$0		\$0	\$0	
E-61	Hydraulic Expenses - Labor	537.000	-\$5,188	\$0	-\$5,188	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$10,584	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$5,396	\$0		\$0	\$0	
E-63	Hydraulic Electric Expenses - Labor	538.000	-\$13,585	\$0	-\$13,585	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$27,714	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$14,129	\$0		\$0	\$0	
E-65	Misc. Hydraulic Power Gen. Expenses - Labor	539.000	-\$38,382	\$0	-\$38,382	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$78,300	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$39,918	\$0		\$0	\$0	
E-66	Misc. Hydraulic Power Gen. Expenses - Non-Labor	539.000	\$0	-\$22,724	-\$22,724	\$0	\$0	\$0
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$22,724		\$0	\$0	
E-71	Maint. Superv. & Engineering - HP	541.000	-\$7,609	\$0	-\$7,609	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$15,522	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$7,913	\$0		\$0	\$0	
E-72	Maint. of Structures - HP	542.000	-\$7,063	-\$2,500	-\$9,563	\$0	\$0	\$0
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$2,500		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$14,408	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$7,345	\$0		\$0	\$0	
E-73	Maint. of Reservoirs, Dams & Waterways - HP	543.000	-\$694	\$0	-\$694	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$1,417	\$0		\$0	\$0	

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	2. To annualize Payroll. (Cassidy)		\$723	\$0		\$0	\$0	
E-74	Maint. of Electric Plant - HP	544.000	-\$8,325	\$0	-\$8,325	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$16,983	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$8,658	\$0		\$0	\$0	
E-75	Maint. of Misc. Hydraulic Plant - HP	545.000	-\$3,832	-\$2,470	-\$6,302	\$0	\$0	\$0
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$2,470		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$7,816	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$3,984	\$0		\$0	\$0	
E-80	Operation Superv. & Engineering - Labor - OP	546.000	-\$11,065	\$0	-\$11,065	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$22,574	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$11,509	\$0		\$0	\$0	
E-82	OP - Fuel for Baseload	547.000	\$0	\$3,399,405	\$3,399,405	\$0	\$0	\$0
	1. To adjust Fuel Expense. (Grissum)		\$0	\$3,399,405		\$0	\$0	
E-83	OP - Fuel for interchange	547.000	\$0	-\$5,737,343	-\$5,737,343	\$0	\$0	\$0
	1. To adjust Fuel Expense. (Grissum)		\$0	-\$5,737,343		\$0	\$0	
E-84	Generation Expenses - Labor - OP	548.000	-\$2,274	\$0	-\$2,274	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$4,640	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$2,366	\$0		\$0	\$0	
E-86	Misc. Other Power Generation Exp. - Labor - OP	549.000	-\$5,720	\$0	-\$5,720	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$11,668	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$5,948	\$0		\$0	\$0	
E-93	Maint. Of Structures - OP	552.000	-\$1,170	\$0	-\$1,170	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$2,387	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$1,217	\$0		\$0	\$0	
E-94	Maint. Of Generating & Electric Plant - OP	553.000	-\$11,325	\$0	-\$11,325	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$23,104	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$11,779	\$0		\$0	\$0	

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E-95	Maint. Of Misc. Other Power Gen. Plant - OP	554.000	-\$3,611	\$0	-\$3,611	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$719	\$0		\$0	\$0	
	2. To eliminate Taum Sauk expenses. (Rackers)		-\$3,259	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$367	\$0		\$0	\$0	
E-99	Purchased Power For Baseload	555.100	\$0	\$30,252,638	\$30,252,638	\$0	\$0	\$0
	1. To adjust purchases for baseload. (Grissum)		\$0	\$30,252,638		\$0	\$0	
E-101	Interchange Purchased	555.300	\$0	-\$10,537,305	-\$10,537,305	\$0	\$0	\$0
	1. To annualize ancillary services market (MISO ASM) Expenses. (Boateng)		\$0	\$3,312,908		\$0	\$0	
	2. To eliminate adjustment to expense to establish amortization for RSG payment. (Rackers)		\$0	\$12,238,670		\$0	\$0	
	3. To adjust purchases for off-system sales. (Grissum)		\$0	-\$26,088,883		\$0	\$0	
E-104	Other Expenses - OPE - Labor	557.000	-\$156,251	\$0	-\$156,251	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$318,755	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$162,504	\$0		\$0	\$0	
E-105	Other Expenses - OPE - Non-Labor	557.000	\$0	-\$475	-\$475	\$0	\$0	\$0
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$475		\$0	\$0	
E-110	Operation Supervision & Engineering - TE	560.000	-\$12,976	\$0	-\$12,976	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$26,471	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$13,495	\$0		\$0	\$0	
E-111	Load Dispatching - TE	561.000	-\$25,235	\$0	-\$25,235	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$51,479	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$26,244	\$0		\$0	\$0	
E-112	Station Expenses - TE	562.000	-\$3,180	\$0	-\$3,180	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$6,487	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$3,307	\$0		\$0	\$0	
E-115	Trans. Of Electric by Others - TE	565.000	\$0	\$3,616,087	\$3,616,087	\$0	\$0	\$0
	1. To annualize MISO Day 1 Transmission Expenses. (Boateng)		\$0	\$297,287		\$0	\$0	

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	2. To annualize MISO Day 1 New Transmission Service - Bootheel. (Boateng)		\$0	\$3,318,800		\$0	\$0	
E-116	Misc. Transmission Expenses - TE	566.000	-\$14,177	-\$25,747	-\$39,924	\$0	\$0	\$0
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$25,747		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$28,922	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$14,745	\$0		\$0	\$0	
E-120	Maint. Supervision & Engineering - TE	568.000	-\$4,958	\$0	-\$4,958	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$10,114	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$5,156	\$0		\$0	\$0	
E-121	Maint. Of Structures - TE	569.000	-\$14	\$0	-\$14	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$29	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$15	\$0		\$0	\$0	
E-122	Maint. Of Station Equipment - TE	570.000	-\$14,137	\$0	-\$14,137	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$28,839	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$14,702	\$0		\$0	\$0	
E-123	Maint. Of Overhead Lines - TE	571.000	-\$735	\$0	-\$735	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$1,500	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$765	\$0		\$0	\$0	
E-124	Maint. Of Misc. Transmission Plant - TE	573.000	-\$14,464	\$0	-\$14,464	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$29,506	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$15,042	\$0		\$0	\$0	
E-130	Operation Supervision & Engineering - DE	580.000	-\$42,796	\$0	-\$42,796	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$87,305	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$44,509	\$0		\$0	\$0	
E-131	Load Dispatching - DE	581.000	-\$59,032	\$0	-\$59,032	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$120,427	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$61,395	\$0		\$0	\$0	

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E-132	Station Expenses - DE	582.000	-\$43,198	\$0	-\$43,198	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$88,125	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$44,927	\$0		\$0	\$0	
E-133	Overhead Line Expenses - DE	583.000	-\$75,646	\$2,351,023	\$2,275,377	\$0	\$0	\$0
	1. To normalize test year non-labor related storm costs. (Rackers)		\$0	-\$1,179,664		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$154,320	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$78,674	\$0		\$0	\$0	
	4. To annualize vegetation management. (Rackers)		\$0	\$1,894,942		\$0	\$0	
	5. To annualize reliability inspections. (Rackers)		\$0	\$1,635,745		\$0	\$0	
E-134	Underground Line Expenses - DE	584.000	-\$25,416	\$0	-\$25,416	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$51,850	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$26,434	\$0		\$0	\$0	
E-135	Street Lighting & Signal System Expenses	585.000	-\$6,845	\$0	-\$6,845	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$13,965	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$7,120	\$0		\$0	\$0	
E-136	Meters	586.000	-\$57,170	\$0	-\$57,170	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$116,629	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$59,459	\$0		\$0	\$0	
E-137	Cust Install	587.000	-\$21,888	\$0	-\$21,888	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$44,653	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$22,765	\$0		\$0	\$0	
E-138	Miscellaneous	588.000	-\$100,868	-\$30,090	-\$130,958	\$0	\$109,211	\$109,211
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$30,090		\$0	\$0	
	2. To increase depreciation expense charged to O&M. (Ferguson)		\$0	\$0		\$0	\$109,211	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$205,774	\$0		\$0	\$0	
	4. To annualize Payroll. (Cassidy)		\$104,906	\$0		\$0	\$0	
E-139	Rents - DE	589.000	\$0	\$1,140	\$1,140	\$0	\$0	\$0

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	1. To annualize lease agreements. (Ferguson)		\$0	\$1,140		\$0	\$0	
E-142	S&E Maintenance	590.000	-\$35,533	\$0	-\$35,533	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$72,489	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$36,956	\$0		\$0	\$0	
E-143	Structures Maintenance	591.000	-\$4,946	\$0	-\$4,946	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$10,090	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$5,144	\$0		\$0	\$0	
E-144	Station Equipment Maintenance	592.000	-\$128,322	\$0	-\$128,322	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$261,781	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$133,459	\$0		\$0	\$0	
E-145	OH Lines Maintenance	593.000	-\$301,631	\$35,817,489	\$35,515,858	\$0	\$0	\$0
	1. To normalize test year non-labor related storm costs. (Rackers)		\$0	-\$2,798,011		\$0	\$0	
	2. To disallow certain dues and donations. (Ferguson)		\$0	-\$1,500		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$615,335	\$0		\$0	\$0	
	4. To eliminate adjustment to expense to establish amortization for 2007 Storm AAO Costs. (Rackers)		\$0	\$24,560,000		\$0	\$0	
	5. To eliminate adjustment to expense to establish amortization for 2008 Storm Costs. (Rackers)		\$0	\$4,857,000		\$0	\$0	
	6. To eliminate adjustment to expense to establish amortization for Vegetation Management-Jan-Sept 2008. (Rackers)		\$0	\$6,300,000		\$0	\$0	
	7. To eliminate adjustment to expense to establish amortization for Vegetation Management-Oct 2008-Feb 2009. (Rackers)		\$0	\$2,900,000		\$0	\$0	
	8. To annualize Payroll. (Cassidy)		\$313,704	\$0		\$0	\$0	
E-146	UG Lines Maintenance	594.000	-\$63,342	\$0	-\$63,342	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$129,220	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$65,878	\$0		\$0	\$0	
E-147	Line Transformers Maintenance	595.000	-\$16,084	\$0	-\$16,084	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$32,812	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$16,728	\$0		\$0	\$0	

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E-148	Street Light & Signals Maintenance	596.000	-\$27,316	\$0	-\$27,316	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$55,726	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$28,410	\$0		\$0	\$0	
E-149	Meters Maintenance	597.000	-\$8,563	\$0	-\$8,563	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$17,468	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$8,905	\$0		\$0	\$0	
E-150	Misc. Plt Maintenance	598.000	-\$9,602	\$0	-\$9,602	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$19,589	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$9,987	\$0		\$0	\$0	
E-154	Supervision - CAE	901.000	-\$25,667	\$0	-\$25,667	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$52,362	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$26,695	\$0		\$0	\$0	
E-155	Meter Reading Expenses - CAE	902.000	-\$1,173	\$0	-\$1,173	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$2,394	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$1,221	\$0		\$0	\$0	
E-156	Customer Records & Collection Expenses	903.000	-\$179,079	\$0	-\$179,079	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$365,326	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$186,247	\$0		\$0	\$0	
E-157	Uncollectible Accounts - CAE	904.000	\$0	-\$618,683	-\$618,683	\$0	\$0	\$0
	1. To adjust test year uncollectible account. (Boateng)		\$0	-\$618,683		\$0	\$0	
E-158	Misc. Customer Accounts Expense - CAE	905.000	-\$116	\$782,055	\$781,939	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$237	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$121	\$0		\$0	\$0	
	3. To annualize interest on customer deposits. (Ferguson)		\$0	\$782,055		\$0	\$0	
E-162	Supervision - CSIE	907.000	-\$476	\$0	-\$476	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$972	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$496	\$0		\$0	\$0	

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E-163	Customer Assistance Expenses - CSIE	908.000	-\$36,213	-\$10,969	-\$47,182	\$0	\$0	\$0
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$10,969		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$73,876	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$37,663	\$0		\$0	\$0	
E-164	Informational & Instructional Advertising Expense	909.000	-\$1,100	-\$2,302,599	-\$2,303,699	\$0	\$0	\$0
	1. To disallow certain institutional or promotional items. (Ferguson)		\$0	-\$93,598		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$2,244	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$1,144	\$0		\$0	\$0	
	4. To disallow institutional and promotional advertising. (Ferguson)		\$0	-\$2,209,001		\$0	\$0	
E-165	Misc. Customer Service & Informational Expense	910.000	-\$13,514	\$557,135	\$543,621	\$0	\$0	\$0
	1. To remove items that provide no ratepayer benefit. (Ferguson)		\$0	-\$106,630		\$0	\$0	
	2. To disallow certain dues and donations. (Ferguson)		\$0	-\$63,033		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$27,570	\$0		\$0	\$0	
	4. To annualize Payroll. (Cassidy)		\$14,056	\$0		\$0	\$0	
	4. To increase funding for low-income weatherization programs. (Rackers)		\$0	\$726,798		\$0	\$0	
E-168	Supervision - SE	911.000	-\$888	\$0	-\$888	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$1,811	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$923	\$0		\$0	\$0	
E-169	Demonstrating & Selling Expenses - SE	912.000	-\$8,429	-\$49,258	-\$57,687	\$0	\$0	\$0
	1. To remove items that provide no rate payer benefit and charges in regard to Callaway II. (Ferguson)		\$0	-\$45,268		\$0	\$0	
	2. To disallow certain dues and donations. (Ferguson)		\$0	-\$3,990		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$17,196	\$0		\$0	\$0	
	4. To annualize Payroll. (Cassidy)		\$8,767	\$0		\$0	\$0	
E-171	Misc. Sales Expenses - SE	916.000	-\$499	-\$963	-\$1,462	\$0	\$0	\$0
	1. To remove finance charges. (Ferguson)		\$0	-\$463		\$0	\$0	

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	2. To disallow certain dues and donations. (Ferguson)		\$0	-\$500		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$1,017	\$0		\$0	\$0	
	4. To annualize Payroll. (Cassidy)		\$518	\$0		\$0	\$0	
E-175	Admin. & General Salaries - AGE	920.000	-\$570,350	\$0	-\$570,350	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$1,163,530	\$0		\$0	\$0	
	2. To annualize Payroll. (Cassidy)		\$593,180	\$0		\$0	\$0	
E-176	Office Supplies & Expenses - AGE	921.000	-\$32,714	-\$21,058	-\$53,772	\$0	\$0	\$0
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$16,778		\$0	\$0	
	2. To annualize Lease agreements. (Ferguson)		\$0	-\$4,280		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$66,738	\$0		\$0	\$0	
	4. To annualize Payroll. (Cassidy)		\$34,024	\$0		\$0	\$0	
E-178	Outside Services Employed	923.000	-\$8,957	-\$307,418	-\$316,375	\$0	\$0	\$0
	1. To remove finance charges, gifts, and other items with no ratepayer benefit. (Ferguson)		\$0	-\$68,831		\$0	\$0	
	2. To disallow certain dues and donations. (Ferguson)		\$0	-\$238,587		\$0	\$0	
	3. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$18,272	\$0		\$0	\$0	
	4. To annualize Payroll. (Cassidy)		\$9,315	\$0		\$0	\$0	
E-179	Property Insurance	924.000	\$0	-\$3,595,817	-\$3,595,817	\$0	\$0	\$0
	1. To annualize insurance premiums. (Ferguson)		\$0	-\$3,595,817		\$0	\$0	
E-180	Injuries & Damages	925.000	-\$9,195	-\$1,913,138	-\$1,922,333	\$0	\$0	\$0
	1. To disallow certain dues and donations. (Ferguson)		\$0	-\$514		\$0	\$0	
	2. To normalize injuries and damages accruals. (Ferguson)		\$0	-\$2,714,208		\$0	\$0	
	3. To annualize insurance premiums. (Ferguson)		\$0	\$801,584		\$0	\$0	
	4. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$18,759	\$0		\$0	\$0	
	5. To annualize Payroll. (Cassidy)		\$9,564	\$0		\$0	\$0	
E-181	Employee Pensions & Benefits	926.000	\$749,864	\$4,226,955	\$4,976,819	\$0	\$0	\$0
	1. To annualize pension expense. (Boateng)		\$0	\$3,048,997		\$0	\$0	
	2. To adjust test year Pension expense consistent with the VSE/ISP program. (Boateng)		\$0	-\$802,789		\$0	\$0	

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	3. To annualize OPEB expense. (Boateng)		\$0	\$2,274,742		\$0	\$0	
	4. To adjust test year OPEB expense consistent with the VSE/ISP program. (Boateng)		\$0	-\$293,995		\$0	\$0	
	5. To annualize employee benefits. (Cassidy)		\$749,864	\$0		\$0	\$0	
E-183	Regulatory Commission Expenses	928.000	\$0	\$1,512,154	\$1,512,154	\$0	\$0	\$0
	1. To annualize PSC assessment. (Ferguson)		\$0	\$512,154		\$0	\$0	
	2. To normalize rate case expense. (Ferguson)		\$0	\$1,000,000		\$0	\$0	
E-185	Misc. A&G	930.000	\$1,391,959	-\$3,340,047	-\$1,948,088	\$0	\$0	\$0
	1. To remove charges that provide no ratepayer benefit. (Ferguson)		\$0	-\$29,207		\$0	\$0	
	2. To disallow certain dues and donations. (Ferguson)		\$0	-\$765,875		\$0	\$0	
	3. To increase expense for Union Training. (Rackers)		\$1,383,797	\$250,877		\$0	\$0	
	4. To eliminate Taum Sauk Expenses booked during the test year. (Rackers)		\$0	-\$2,795,842		\$0	\$0	
	5. To annualize Payroll. (Cassidy)		\$8,162	\$0		\$0	\$0	
E-186	Misc. A&G - Direct (Includes EPRI)	930.100	-\$16,010	-\$645,428	-\$661,438	\$0	\$0	\$0
	1. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$16,010	\$0		\$0	\$0	
	2. To disallow institutional and promotional advertising. (Ferguson)		\$0	-\$645,428		\$0	\$0	
E-187	Rents - AGE	931.000	\$0	-\$160,719	-\$160,719	\$0	\$0	\$0
	1. To annualize the UE portion of AMS leases. (Ferguson)		\$0	-\$160,719		\$0	\$0	
E-190	Maint. Of General Plant	935.000	-\$38,384	-\$139	-\$38,523	\$0	\$0	\$0
	1. To remove items that provide no ratepayer benefit. (Ferguson)		\$0	-\$139		\$0	\$0	
	2. To disallow certain incentive comp and restrictive stock. (Boateng)		-\$78,304	\$0		\$0	\$0	
	3. To annualize Payroll. (Cassidy)		\$39,920	\$0		\$0	\$0	
E-194	Depreciation Expense, Dep. Exp.	403.000	\$0	\$0	\$0	\$0	\$27,872,073	\$27,872,073
	1. To Annualize Depreciation Expense		\$0	\$0		\$0	\$49,436,576	
	2. To eliminate test year depreciation expense on coal cars that is addressed by the Staff's fuel expense annualization and normalization adjustments. (Grissum)		\$0	\$0		\$0	-\$1,193,756	
	3. To eliminate annualized depreciation on power operated equipment and transportation equipment charged to O&M and construction. (Ferguson)		\$0	\$0		\$0	-\$8,708,287	

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	4. To amortize nuclear production plant depreciation reserve. (Rice)		\$0	\$0		\$0	-\$6,888,960	
	5. To amortize other production plant reserve - Acct 344 - Generators. (Rice)		\$0	\$0		\$0	-\$4,773,500	
E-205	Rate Case Expense	407.347	\$0	-\$71,436	-\$71,436	\$0	\$0	\$0
	1. To remove rate case amortization. (Ferguson)		\$0	-\$71,436		\$0	\$0	
E-206	Pension Tracker Amortization		\$0	-\$840,530	-\$840,530	\$0	\$0	\$0
	1. To adjust Pension Tracker Amortization. (Boateng)		\$0	-\$840,530		\$0	\$0	
E-207	OPEB Tracker Amortization		\$0	-\$6,226,525	-\$6,226,525	\$0	\$0	\$0
	1. To adjust OPEB Tracker Amortization. (Boateng)		\$0	-\$6,226,525		\$0	\$0	
E-208	2007 Storm AAO Amortization	407.348	\$0	\$4,502,883	\$4,502,883	\$0	\$0	\$0
	1. To annualize January 2007 AAO storm cost amortization from Case No. ER-2008-0318. (Rackers)		\$0	\$4,502,883		\$0	\$0	
E-209	2008 Storm Costs	407.351	\$0	\$890,450	\$890,450	\$0	\$0	\$0
	1. To annualize storm cost amortization from Case No. ER-2008-0318. (Rackers)		\$0	\$890,450		\$0	\$0	
E-210	Vegetation and Inspections 1/1 - 9/30/2008	407.352	\$0	\$1,925,000	\$1,925,000	\$0	\$0	\$0
	1. To amortize amounts allowed in ER-2008-0318. (Rackers)		\$0	\$1,925,000		\$0	\$0	
E-211	Vegetation and Inspections 10/1/08 - 02/01/09	407.353	\$0	\$1,253,354	\$1,253,354	\$0	\$0	\$0
	1. To amortize amounts deferred in ER-2008-0318. (Rackers)		\$0	\$586,202		\$0	\$0	
	2. To amortize reliability inspection amounts deferred in ER-2008-0318. (Rackers)		\$0	\$463,365		\$0	\$0	
	3. To amortize vegetation management amounts deferred in ER-2008-0318. (Rackers)		\$0	\$203,787		\$0	\$0	
E-212	RSG Adjustment	407.354	\$0	\$1,529,874	\$1,529,874	\$0	\$0	\$0
	1. To amortize RSG resettlement. (Boateng)		\$0	\$1,529,874		\$0	\$0	
E-213	Storm Cost Amortization ER-2010-0036	407.355	\$0	\$795,535	\$795,535	\$0	\$0	\$0
	1. To annualize Staff proposed amortization of test year storm costs from Case No. ER-2010-0036. (Rackers)		\$0	\$795,535		\$0	\$0	
E-214	VSE/ISP Severance Pay	407.356	\$1,871,814	\$0	\$1,871,814	\$0	\$0	\$0
	1. To amortize severance pay associated with VSE/ISP. (Cassidy)		\$1,871,814	\$0		\$0	\$0	
E-215	Energy Efficiency Reg. Asset Amortization		\$0	\$676,868	\$676,868	\$0	\$0	\$0

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	1. To amortize energy efficiency regulatory asset. (Rackers)		\$0	\$676,868		\$0	\$0	
E-219	Property Taxes	408.011	\$0	\$6,198,115	\$6,198,115	\$0	\$0	\$0
	1. To annualize Property Tax Expense. (Ferguson)		\$0	\$6,198,115		\$0	\$0	
E-220	Payroll Taxes	408.010	\$119,624	\$0	\$119,624	\$0	\$0	\$0
	1. To annualize FICA payroll taxes. (Cassidy)		\$151,509	\$0		\$0	\$0	
	2. To annualize Federal Unemployment Payroll Taxes. (Cassidy)		-\$31,885	\$0		\$0	\$0	
E-221	Gross Receipts Tax	408.012	\$0	-\$98,361,058	-\$98,361,058	\$0	\$0	\$0
	1. To annualize Gross Receipts Tax. (Ferguson)		\$0	-\$200		\$0	\$0	
	2. To eliminate Gross Receipts Tax (Boateng)		\$0	-\$98,360,858		\$0	\$0	
E-222	Missouri Franchise Taxes/Misc.	408.013	\$0	-\$197,571	-\$197,571	\$0	\$0	\$0
	1. To annualize corporate franchise tax. (Ferguson)		\$0	-\$110,639		\$0	\$0	
	2. To remove excise tax on NEIL Excise Tax for Replacement Power. (Ferguson)		\$0	-\$86,932		\$0	\$0	
E-227	Current Income Taxes	409.000	\$0	\$0	\$0	\$0	-\$137,777,660	-\$137,777,660
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$137,777,660	
E-230	Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0	\$0	\$0	\$355,021	\$355,021
	1. To Annualize Deferred Income Taxes - Def. Inc. Tax.		\$0	\$0		\$0	\$355,021	
Total Operating Revenues			\$0	\$0	\$0	\$0	-\$82,648,550	-\$82,648,550
Total Operating & Maint. Expense			-\$3,606,801	\$34,061,923	\$30,455,122	\$0	-\$109,441,355	-\$109,441,355

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12 Months Ending March 31, 2009
Income Tax Calculation

Line Number	A Description	B Percentage Rate	C Test Year	D 7.39% Return	E 7.56% Return	F 7.72% Return
1	TOTAL NET INCOME BEFORE TAXES		\$360,647,039	\$578,854,066	\$595,150,777	\$611,447,488
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$333,152,854	\$333,152,854	\$333,152,854	\$333,152,854
4	Plant Related Amortizations:		\$0	\$0	\$0	\$0
5	Hydraulic Amortization		\$4,148,606	\$4,148,606	\$4,148,606	\$4,148,606
6	Transmission Amortization		\$240,613	\$240,613	\$240,613	\$240,613
7	Intangible Amortization		\$5,604,649	\$5,604,649	\$5,604,649	\$5,604,649
8	Callaway Post Op Amortization		\$3,669,768	\$3,669,768	\$3,669,768	\$3,669,768
9	TOTAL ADD TO NET INCOME BEFORE TAXES		\$346,816,490	\$346,816,490	\$346,816,490	\$346,816,490
10	SUBT. FROM NET INC. BEFORE TAXES					
11	Interest Expense calculated at the Rate of	3.0440%	\$184,002,497	\$184,002,497	\$184,002,497	\$184,002,497
12	Tax Straight-Line Depreciation		\$370,663,390	\$370,663,390	\$370,663,390	\$370,663,390
13	Production Income Adjustment		\$6,334,252	\$6,334,252	\$6,334,252	\$6,334,252
14	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$561,000,139	\$561,000,139	\$561,000,139	\$561,000,139
15	NET TAXABLE INCOME		\$146,463,390	\$364,670,417	\$380,967,128	\$397,263,839
16	PROVISION FOR FED. INCOME TAX					
17	Net Taxable Inc. - Fed. Inc. Tax		\$146,463,390	\$364,670,417	\$380,967,128	\$397,263,839
18	Deduct Missouri Income Tax at the Rate of	100.000%	\$7,680,010	\$19,048,566	\$19,897,622	\$20,746,678
19	Deduct City Inc Tax - Fed. Inc. Tax		\$92,272	\$229,742	\$240,009	\$250,276
20	Federal Taxable Income - Fed. Inc. Tax		\$138,691,108	\$345,392,109	\$360,829,497	\$376,266,885
21	Federal Income Tax at the Rate of	35.00%	\$48,541,888	\$120,887,238	\$126,290,324	\$131,693,410
22	Subtract Federal Income Tax Credits					
23	Research Credit		\$630,928	\$630,928	\$630,928	\$630,928
24	Production Tax Credit		\$929,058	\$929,058	\$929,058	\$929,058
25	Net Federal Income Tax		\$46,981,903	\$119,327,253	\$124,730,339	\$130,133,425
26	PROVISION FOR MO. INCOME TAX					
27	Net Taxable Income - MO. Inc. Tax		\$146,463,390	\$364,670,417	\$380,967,128	\$397,263,839
28	Deduct Federal Income Tax at the Rate of	50.000%	\$23,490,951	\$59,663,626	\$62,365,169	\$65,066,712
29	Deduct City Income Tax - MO. Inc. Tax		\$92,272	\$229,742	\$240,009	\$250,276
30	Missouri Taxable Income - MO. Inc. Tax		\$122,880,167	\$304,777,049	\$318,361,950	\$331,946,851
31	Missouri Income Tax at the Rate of	6.250%	\$7,680,010	\$19,048,566	\$19,897,622	\$20,746,678
32	PROVISION FOR CITY INCOME TAX					
33	Net Taxable Income - City Inc. Tax		\$146,463,390	\$364,670,417	\$380,967,128	\$397,263,839
34	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
35	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
36	City Taxable Income		\$146,463,390	\$364,670,417	\$380,967,128	\$397,263,839
37	City Income Tax at the Rate of	0.063%	\$92,272	\$229,742	\$240,009	\$250,276
38	SUMMARY OF CURRENT INCOME TAX					
39	Federal Income Tax		\$46,981,903	\$119,327,253	\$124,730,339	\$130,133,425
40	State Income Tax		\$7,680,010	\$19,048,566	\$19,897,622	\$20,746,678
41	City Income Tax		\$92,272	\$229,742	\$240,009	\$250,276
42	TOTAL SUMMARY OF CURRENT INCOME TAX		\$54,754,185	\$138,605,561	\$144,867,970	\$151,130,379
43	DEFERRED INCOME TAXES					
44	Deferred Income Taxes - Def. Inc. Tax.		-\$1,897,532	-\$1,897,532	-\$1,897,532	-\$1,897,532
45	Amortization of Deferred ITC		-\$4,682,628	-\$4,682,628	-\$4,682,628	-\$4,682,628
46	TOTAL DEFERRED INCOME TAXES		-\$6,580,160	-\$6,580,160	-\$6,580,160	-\$6,580,160
47	TOTAL INCOME TAX		\$48,174,025	\$132,025,401	\$138,287,810	\$144,550,219

Ameren UE
Case No. ER-2010-0036
Test Year:
12 Months Ending March 31, 2009
Capital Structure Schedule

Line Number	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>
	Description	Dollar Amount	Percentage of Total Capital Structure	Embedded Cost of Capital	Weighted Cost of Capital 9.00%	Weighted Cost of Capital 9.35%	Weighted Cost of Capital 9.70%
1	Common Stock	\$3,392,179,086	47.39%		4.265%	4.431%	4.597%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$114,502,040	1.60%	5.19%	0.083%	0.083%	0.083%
4	Long Term Debt	\$3,651,044,928	51.01%	5.97%	3.044%	3.044%	3.044%
5	Short Term Debt	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	TOTAL CAPITALIZATION	<u>\$7,157,726,054</u>	<u>100.00%</u>		<u>7.392%</u>	<u>7.558%</u>	<u>7.724%</u>
8	PreTax Cost of Capital				9.988%	10.253%	10.518%

Ameren UE
Case No. ER-2010-0036
Test Year:
12 Months Ending March 31, 2009
Rate Revenue Summary

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
Line Number	Description	As Billed	Adjustments				Rate Switcher Adjustment
			Adjust to Primary/Rate Month	Update Period Adjustment	Billing Adjustments	Large Customer Annualization	
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$898,846,712	-\$6,651	\$28,871,786	-\$9,451,743	\$0	\$0
4	Small General Service	\$235,522,261	\$221	\$4,546,495	-\$1,925,828	\$0	\$0
5	Medium General Service	\$439,587,786	-\$627,222	\$11,567,927	-\$3,302,608	\$0	\$0
6	Large General Service	\$177,739,964	-\$2,065	\$1,099,843	-\$1,179,862	\$0	-\$3,293,171
7	Large Power	\$159,364,853	\$1,513,450	\$497,642	\$25,479	-\$4,580,694	\$3,107,252
8	Lighting	\$29,028,129	-\$170	\$737,263	\$0	\$0	\$0
9	Billing Adjustment to match FERC form 1a	\$124,139,184	\$0	-\$20,133,617	\$0	\$30,599,864	\$0
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$2,064,228,889	\$877,563	\$27,187,339	-\$15,834,562	\$26,019,170	-\$185,919
11	OTHER RATE REVENUE						
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL MISSOURI RATE REVENUES	\$2,064,228,889	\$877,563	\$27,187,339	-\$15,834,562	\$26,019,170	-\$185,919

Ameren UE
Case No. ER-2010-0036
Test Year:
12 Months Ending March 31, 2009
Rate Revenue Summary

<u>A</u>	<u>B</u>	<u>I</u>	<u>J</u>	<u>K</u>	<u>L</u>	<u>M</u>	<u>N</u>
Line Number	Description	Adjustments				Total Adjustments	MO Adjusted Jurisdictional
		Annualize for Rate Change	Weather Normalization Adjustment	365 Days Adjustment	Growth Adjustment		
1	MISSOURI RATE REVENUES						
2	RATE REVENUE BY RATE SCHEDULE						
3	Residential	\$46,341,261	\$457,756	-\$2,823,611	\$1,002,044	\$64,390,842	\$963,237,554
4	Small General Service	\$11,289,781	-\$261,678	-\$369,392	-\$536,597	\$12,743,002	\$248,265,263
5	Medium General Service	\$20,854,670	-\$798,075	-\$531,093	-\$1,895,584	\$25,268,015	\$464,855,801
6	Large General Service	\$8,430,306	-\$572,328	-\$1,204,042	\$299,104	\$3,577,785	\$181,317,749
7	Large Power	\$7,284,144	\$0	\$8,102	\$0	\$7,855,375	\$167,220,228
8	Lighting	\$1,529,937	\$0	\$0	\$0	\$2,267,030	\$31,295,159
9	Billing Adjustment to match FERC form 1a	\$4,551,016	\$0	\$0	\$0	\$15,017,263	\$139,156,447
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$100,281,115	-\$1,174,325	-\$4,920,036	-\$1,131,033	\$131,119,312	\$2,195,348,201
11	OTHER RATE REVENUE						
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0	\$0	\$0	\$0
13	TOTAL MISSOURI RATE REVENUES	\$100,281,115	-\$1,174,325	-\$4,920,036	-\$1,131,033	\$131,119,312	\$2,195,348,201