

FILED
March 22, 2010
Data Center
Missouri Public
Service Commission

Exhibit No.:
Issue: Accounting Schedules
Witness: MPSC Auditors
Sponsoring Party: MPSC Staff
Case No: ER-2010-0036
Dated: Dec. 18, 2009



MISSOURI PUBLIC SERVICE COMMISSION

UTILITY SERVICES DIVISION

DIRECT

STAFF ACCOUNTING SCHEDULES

AMEREN UE

CASE NO. ER-2010-0036

Jefferson City, MO

December 2009

Staff Exhibit No. 204
Date 3-15-10 Reporter 44
File No. ER-2010-0036

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
Case No. ER-2010-0036
Test Year:
12 Months Ending March 31, 2009
RATE BASE SCHEDULE

| Line Number | A Rate Base Description | B Percentage Rate | C 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 |

Ameren UE
Case No. ER-2010-0036
Test Year:
12 Months Ending March 31, 2009
Plant in Service

| Line Number | Account # (Optional) | 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 | | \$6,842,449 | \$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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Case No. ER-2010-0036
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12 Months Ending March 31, 2009
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 |
|-------------|------------------------------|---|---------------------|------------------------|------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 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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Plant in Service

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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 | \$41,838,000 | \$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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Test Year:
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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 |
|-------------|------------------------------|--|---------------------|------------------------|------------------|---------------------------|------------------------------------|------------------------------------|------------------------------------|
| 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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Adjustments to Plant in Service

| A Plant Adj. Number | B Plant In Service Adjustment Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G 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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Adjustments to Plant in Service

| A Plant Adj. Number | B Plant In Service Adjustment Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G 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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Adjustments to Plant in Service

| A Plant Adj. Number | B Plant in Service Adjustment Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G 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 |

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Adjustments to Plant in Service

| A Plant Adj. Number | B Plant In Service Adjustment Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G 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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Adjustments to Plant in Service

| A Plant Adj. Number | B Plant in Service Adjustment Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G 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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Adjustments to Plant in Service

| A Plant Adj. Number | B Plant In Service Adjustment Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G 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 | |

Accounting Schedule: 4
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Adjustments to Plant in Service

| A Plant Adj. Number | B Plant In Service Adjustment Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G 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 | | | | \$298,798,691 | | \$2,031,279 |

AmerenUE
Case No. ER-2010-0036
Test Year Ending March 31, 2009
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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Depreciation Expense

| 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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Depreciation Expense

| 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 Appraisal Studies - Osage | \$0 | 0.0000% | \$0 |
| 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 |

AmerenUE
Case No. ER-2010-0036
Test Year Ending March 31, 2009
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 |

AmerenUE
Case No. ER-2010-0036
Test Year Ending March 31, 2009
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 |

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

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

| Line Number | Account Number | Depreciation Reserve Description | Total Reserve | Adjust. Number | E Adjustments | E 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 |

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

| Line Number | Account Number | Depreciation Reserve Description | Total Reserve | Adjust. Number | Adjustments | As Adjusted Reserve | Jurisdictional Allocations | Jurisdictional Adjustments | 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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12 Months Ending March 31, 2009
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 |

Ameren UE
Case No. ER-2010-0036
Test Year:
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Adjustments for Depreciation Reserve

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|--------------------------------------|---|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| 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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Adjustments for Depreciation Reserve

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|--------------------------------------|---|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 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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Adjustments for Depreciation Reserve

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|--------------------------------------|---|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 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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Adjustments for Depreciation Reserve

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|--------------------------------------|---|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| | 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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Test Year:
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Adjustments for Depreciation Reserve

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G 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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Adjustments for Depreciation Reserve

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G 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 | |

Accounting Schedule: 7
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Adjustments for Depreciation Reserve

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G 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 | |

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

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G 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 | |

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

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G 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 | |

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

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G Total Jurisdictional Adjustments |
|--------------------------------------|---|------------------------|---------------------------|------------------------------------|------------------------------------|---|
| 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
Page: 10 of 13

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

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G 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

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G 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
Case No. ER-2010-0036
Test Year:
12 Months Ending March 31, 2009
Adjustments for Depreciation Reserve

| A Reserve Adjustment Number | B Accumulated Depreciation Reserve Adjustments Description | C Account Number | D Adjustment Amount | E Total Adjustment Amount | F Jurisdictional Adjustments | G 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
Case No. ER-2010-0036
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 | \$265,055,142 | \$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 | |

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

| A | B | C | D | E | F | G | H | I |
|--------------------------|--|-------------------|--------------------------------|------------------------------------|---------------------------------|---------------------------------------|---|--|
| Income Adj. Number | Income Adjustment Description | Account Number | Company Adjustment Labor | Company Adjustment Non Labor | Company Adjustments Total | Jurisdictional Adjustment Labor | Jurisdictional Adjustment Non Labor | 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 | \$4,548,495 | |
| | 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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|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 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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|-------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| 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 MISQ 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. PIR 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 | \$567,135 | \$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/SP program. (Boateng) | | \$0 | -\$802,789 | | \$0 | \$0 | |

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| 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 |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 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 | |

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 |
|-------------------------------|--|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 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 - 6/30/10/9 | 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 |

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 |
|----------------------------------|---|------------------------|-------------------------------------|---|--------------------------------------|--|--|---|
| | 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 |

Ameren UE
Case No. ER-2010-0036
Test Year:
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 | A Description | B Dollar Amount | C Percentage of Total Capital Structure | D Embedded Cost of Capital | E Weighted Cost of Capital 9.00% | F Weighted Cost of Capital 9.35% | G 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

| A Line Number | B Description | C As Billed | E Adjustments | | | | G Large Customer Annualization | H Rate Switcher Adjustment |
|---------------------|--|-----------------|---|----------------------------------|-----------------------------|-----------------------------|---|----------------------------------|
| | | | D Adjust to Primary/Rate Month | D Update Period Adjustment | F Billing Adjustments | F Billing Adjustments | | |
| 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

| Line Number | Description | Annualize for Rate Change | Weather Normalization Adjustment | 365 Days Adjustment | Growth Adjustment | Total Adjustments | MO Adjusted Jurisdictional |
|----------------|--|------------------------------|--|------------------------|----------------------|----------------------|-------------------------------|
| 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 |