

Exhibit No.:
Issue: Ameren Services Company
Service Request Costs; Electric
Energy, Inc.
Witness: Gary S. Weiss
Type of Exhibit: Surrebuttal Testimony
Sponsoring Party: Union Electric Company
d/b/a AmerenUE
Case No.: EO-2004-0108
Date Testimony Prepared: March 1, 2004

MISSOURI PUBLIC SERVICE COMMISSION

CASE NO. EO-2004-0108

SURREBUTTAL TESTIMONY

OF

GARY S. WEISS

ON

BEHALF OF

**UNION ELECTRIC COMPANY
d/b/a AmerenUE**

FILED⁴
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Service Commission

St. Louis, Missouri
March 1, 2004

Exhibit No. 7
Case No(s). EO-2004-0108
Date 3-25-04 Rptr *5

TABLE OF CONTENTS

| | | |
|------------|--|-----------|
| <i>I.</i> | <i>AMEREN SERVICES COMPANY SERVICE REQUESTS.....</i> | <i>2</i> |
| <i>II.</i> | <i>ELECTRIC ENERGY, INC.</i> | <i>10</i> |

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the matter of the Application of Union)
Electric Company (d/b/a AmerenUE) for)
an order to authorizing the sale, transfer)
and assignment of certain assets, real)
estate, leased property, easements and)
contractual agreements to Central Illinois)
Public Service Company (d/b/a AmerenCIPS))
and, in connection therewith, certain other)
related transactions.)

Case No. EO-2004-0108

AFFIDAVIT OF GARY S. WEISS

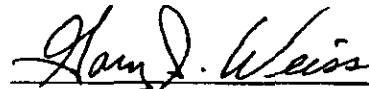
STATE OF MISSOURI)
) ss
CITY OF ST. LOUIS)

Gary S. Weiss, being first duly sworn on his oath, states:

1. My name is Gary S. Weiss. I work in the City of St. Louis, Missouri, and I am employed by Ameren Services Company as Director Regulatory Accounting and Depreciation in the Controllers' Function.

2. Attached hereto and made a part hereof for all purposes is my Surrebuttal Testimony consisting of pages 1 through //, including Appendix A and Schedules GSW-1 and GSW-2, which have been prepared in written form for introduction into evidence in Missouri Public Service Commission Case No. EO-2004-0108 on behalf of Union Electric Company, d/b/a AmerenUE.

3. I hereby swear and affirm that my answers contained in the attached testimony to the questions therein propounded are true and correct.



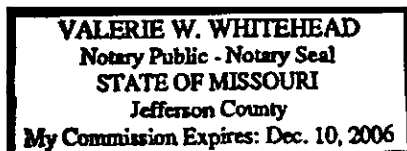
Gary S. Weiss

Subscribed and sworn to before me this 15th day of March, 2004.



Notary Public

My Commission Expires:



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SURREBUTTAL TESTIMONY
OF
GARY S. WEISS
UNION ELECTRIC COMPANY
d/b/a AmerenUE
CASE NO. EO-2004-0108

- Q. Please state your name and business address.**
- A. My name is Gary S. Weiss and my business address is One Ameren Plaza,
1901 Chouteau Avenue, St. Louis, Missouri, 63103.
- Q. By whom are you employed and in what capacity?**
- A. I am employed by Ameren Services Company (“Ameren Services” or “AMS”) as
Director Regulatory Accounting and Depreciation in the Controllers’ Function.
- Q. Please provide your educational background and employment history.**
- A. My educational background and employment history are outlined in Appendix A
attached to this surrebuttal testimony.
- Q. Please describe your duties and responsibilities as Director Regulatory
Accounting and Depreciation.**
- A. The attached Appendix A describes the duties and responsibilities of my current
position.
- Q. What is the purpose of your surrebuttal testimony?**
- A. The purpose of my surrebuttal testimony is to respond to the rebuttal testimonies
of witnesses for the Staff of the Missouri Public Service Commission,
Janis E. Fischer and Greg R. Meyer. Specifically, I address these witnesses’

1 comments or recommendations pertaining to the allocation of the AMS' costs
2 through service requests to AmerenUE and the impact of the Illinois asset transfer
3 on the AMS costs allocated to AmerenUE. I also address the Office of Public
4 Counsel ("OPC") witness Ryan Kind's contentions regarding alleged AmerenUE
5 Missouri ratepayer support for Electric Energy, Inc. and related issues.

6 **I. AMEREN SERVICES COMPANY SERVICE REQUESTS.**

7 **Q. Please describe the purpose of AMS and how its costs are assigned or**
8 **allocated to the other Ameren subsidiary companies including AmerenUE.**

9 A. AMS provides Ameren Corporation ("Ameren") and all of its subsidiaries with a
10 variety of administrative, management, engineering, construction and support
11 services. AMS provides these services in accordance with a General Services
12 Agreement ("GSA") entered into with Ameren and each of its subsidiaries. The
13 GSA complies with the requirements of the Public Utility Holding Company Act
14 of 1935 ("PUHCA") and Securities and Exchange Commission ("SEC")
15 regulations issued under PUHCA. AMS uses a project system of service requests
16 to accumulate the various services costs and then allocates these costs
17 appropriately to the Ameren subsidiaries using or receiving the benefit of the
18 services provided. The costs are allocated in accordance with the "at-cost"
19 standard prescribed by the SEC which requires that consumers of the service
20 provided by AMS (including AmerenUE and any other Ameren company
21 receiving services) are allocated only their fair share of costs. This means that
22 AmerenUE cannot lawfully be charged more than its fairly allocated share of
23 AMS costs for the services AmerenUE receives.

1 AMS costs are classified as either direct or direct allocated. Direct costs are
2 those that can be identified as being applicable to services performed for a single
3 Ameren subsidiary. Direct costs are charged directly to the subsidiary company
4 receiving the service. Direct allocated costs relate to services that apply to all of
5 the Ameren subsidiary companies or a group of the Ameren subsidiary
6 companies, such as maintaining the accounting records. Direct allocated costs are
7 allocated to all of the Ameren subsidiary companies receiving the service using
8 the appropriate allocation factor from the list of allocation factors that have been
9 approved by the SEC. These SEC-approved allocation factors are based upon
10 such items as number of employees, number of customers, revenues, sales, peak
11 load, generating capacity, number of general ledger transactions or a combination
12 of some of these items.

13 **Q. Can you be more specific in identifying the comments of Ms. Fischer and**
14 **Mr. Meyer to which you are responding?**

15 A. Yes. Ms. Fischer, starting with line 15 of her rebuttal testimony, states as
16 follows:

17 “AmerenUE did not perform an analysis on AmerenUE’s cost of service
18 after the transaction to quantify the impact of reallocating these charges
19 between AmerenUE and AmerenCIPS.”
20

21 Mr. Meyer, starting on line 15 of his rebuttal testimony, states as follows:

22 “AmerenUE currently has executed approximately 1,200 service requests
23 with AMS. In response to Staff Data Request No. 31, AmerenUE
24 attempted to identify the service requests that could have charges to
25 AmerenUE-Illinois operations. Of these 1,200 service requests,
26 AmerenUE identified approximately 300 service requests that could have
27 charges assigned to AmerenUE-Illinois.”
28
29

30 Mr. Meyer further states, starting on line 10 of his rebuttal testimony, as follows:
31
32

1 “In addition, the Staff would argue that all 1,200 service requests need to
2 be reviewed and should have been reviewed by AmerenUE as a condition
3 of the transfer case. The review of all of the service requests would
4 provide some assurance to AmerenUE and its ratepayers of reasonable
5 allocation of assignment of costs.”
6

7 **Q. How do you respond?**

8 A. First, I would like to explain the make-up of the approximately 1,200 service
9 requests that pertain solely to services provided for AmerenUE, which I will
10 hereinafter refer to as the “Direct AmerenUE” service requests. I have previously
11 identified these Direct AmerenUE service requests in my response to Staff Data
12 Request No. 31. Of those 1,200 service requests, only approximately 260 of them
13 apply to the allocation of operating expenses. The remaining approximately 900
14 Direct AmerenUE service requests apply to capital projects that are not allocated,
15 but rather that are directly assigned to either the Missouri or Illinois operations of
16 AmerenUE. For example, if the capital project is occurring in Illinois, the service
17 request for that capital project is assigned 100% to AmerenUE’s Illinois
18 operations.

19 **Q. Putting the approximately 260 Direct AmerenUE service requests relating to**
20 **operating expenses aside for a moment, what will happen to the**
21 **approximately 900 Direct AmerenUE service requests that relate to capital**
22 **projects after the transfer of the Illinois assets to AmerenCIPS?**

23 A. The Direct AmerenUE service requests related to capital projects in Illinois will
24 automatically be transferred from AmerenUE to AmerenCIPS at the time of the
25 Illinois asset transfer. In other words, no costs will be assigned to AmerenUE-
26 Missouri for any Illinois-related costs after the transfer. If the service request

1 pertains to a Missouri capital project, then of course that service request will
2 “stay” with AmerenUE.

3 **Q. So does that take care of approximately 900 of the approximately 1,200**
4 **Direct AmerenUE service requests?**

5 A. Yes.

6 **Q. How will the remaining approximately 260 AmerenUE-only service requests**
7 **that pertain to operating expenses be handled after the Illinois asset**
8 **transfer?**

9 A. Approximately 130 service requests apply either 100% to the AmerenUE
10 Missouri operations or to generation assets which are not being transferred from
11 AmerenUE to AmerenCIPS. Therefore, these 130 AmerenUE only service
12 requests will not be impacted by the Illinois asset transfer.

13 **Q. That leaves approximately 130 Direct AmerenUE service requests that**
14 **apparently have some services that apply to both Missouri and Illinois,**
15 **correct?**

16 A. Yes.

17 **Q. What will AmerenUE do with regard to these approximately 130 service**
18 **requests?**

19 A. The only issue that needs to be reviewed with regard to these service requests is
20 whether the scope of work will need to change to reflect that the AmerenUE
21 Illinois assets have been transferred. In most cases any needed change in the
22 scope of work will be automatic. Here is an example of how the automatic
23 change takes place: I currently charge service request A0005 when I am

1 preparing parts of the annual FERC Form 1 and the ICC Form 21 for AmerenUE.

2 After the Illinois asset transfer, the amount of time required for the AmerenUE
3 FERC Form 1 will decrease some, because AmerenUE will have fewer assets, and
4 AmerenUE will no longer need an ICC Form 21. The time I use to spend on
5 those tasks will no longer be part of the AmerenUE scope of work, but rather will
6 be charged to an AmerenCIPS service request.

7 **Q. Do you have a schedule that shows the Direct AmerenUE service requests for**
8 **the Year 2003 and the dollars allocated to the AmerenUE Illinois operations**
9 **that are being transferred?**

10 A. Attached Schedule GSW-1 lists the 128 Direct AmerenUE service requests that
11 included costs assigned to the AmerenUE Illinois operations that are being
12 transferred. Per page 3, line 129 of Schedule GSW-1, the total Direct AmerenUE
13 service requests that also included allocations of some costs to AmerenUE Illinois
14 for the Year 2003 totaled \$28,454,563, with only \$1,699,022 being allocated to
15 AmerenUE Illinois operations. Of the \$1,699,022 allocated to AmerenUE Illinois
16 operations, seven service requests with charges of \$62,276 were assigned 100%
17 to AmerenUE Illinois, and will automatically be transferred to AmerenCIPS at the
18 time of the Illinois asset transfer. The remaining 121 Direct AmerenUE service
19 requests allocated costs of only \$1,636,745 to AmerenUE Illinois. The scope of
20 work for these 121 service requests will change automatically as described in the
21 example I gave above, or will be reviewed with the appropriate departments to
22 determine any required changes in scope.

1 **Q. When would you expect that review and those changes in scope to be**
2 **complete?**

3 A. This review will be completed by the time the Illinois asset transfer is completed.

4 **Q. Is there any intention to include AMS costs provided for the Illinois**
5 **operations that are being transferred in AmerenUE's cost-of-service in any**
6 **future AmerenUE rate case?**

7 A. No. Any changes in scope needed would be complete before the next rate case
8 could occur, which is not until 2006 given the rate moratorium that is in place
9 under the Stipulation and Agreement approved by the Missouri Public Service
10 Commission in Case No. EC-2002-1.

11 **Q. You mentioned above that in addition to the Direct AmerenUE service**
12 **requests there are also direct allocated service requests that apply to services**
13 **AMS provides to various Ameren companies, including AmerenUE, correct?**

14 A. Yes. The example I used was maintaining general accounting records.

15 **Q. How will these direct allocated service requests be handled after the Illinois**
16 **asset transfer?**

17 A. As I described earlier, the direct allocated service requests use the SEC-approved
18 allocation factors to fairly and appropriately allocate AMS services to the Ameren
19 company that is receiving services. At the time of the Illinois asset transfer, these
20 SEC-approved allocation factors will automatically be recalculated to reflect the
21 transfer of the AmerenUE Illinois assets, customers, revenues, sales, employees,
22 peak demands, etc. from AmerenUE to AmerenCIPS. Thus, the AmerenUE
23 allocation factor percentages will be decreased, while the allocation factor

1 percentages for AmerenCIPS will be increased. This will occur automatically as
2 a matter of applying the mathematical formulas provided for in the GSA
3 according to the SEC-approved factors.

4 **Q. Can you illustrate the impact of the change in the service request allocation**
5 **factors described in the previous answer?**

6 A. Yes. Attached Schedule GSW-2 is a list of the SEC-approved allocation factors
7 used by AMS to allocate services to AmerenUE. Column (C) shows the actual
8 dollars allocated to AmerenUE during the Year 2003 for each of the allocation
9 factors. Column (D) shows the dollars that would have been allocated to
10 AmerenUE reflecting the allocation factors being used currently for the Year
11 2004. Column (E) shows the dollars that would have been allocated to
12 AmerenUE once the allocation factors have been recalculated for the Year 2004
13 *reflecting the transfer of the AmerenUE Illinois operations to AmerenCIPS*. As is
14 shown on line 43 of Column (F), the automatic reallocation results in
15 approximately a 6% reduction in the dollars allocated to AmerenUE after
16 reflecting the AmerenUE Illinois asset transfer. This schedule illustrates that the
17 costs follow the assets transferred.

18 **Q. Do you agree with Ms. Fischer and Mr. Meyer and their apparent premise**
19 **that some further analysis is needed to ensure that the Illinois asset transfer**
20 **is not detrimental to the public interest?**

21 A. No, for several reasons. First, as I have illustrated above, with the exception of
22 costs that apply to 121 Direct AmerenUE service requests (out of thousands that
23 exist at AMS), the costs of every other service request that has anything to do

1 with AmerenUE Illinois will automatically be assigned to AmerenCIPS alone, or
2 reallocated to reflect the Illinois asset transfer. AmerenUE Illinois costs on those
3 121 Direct AmerenUE service requests totaled only \$1,699,022 in 2003, or right
4 at 6% of the total costs on those 121 Direct AmerenUE service requests. That is
5 nearly identical to the percentage of load represented by the current AmerenUE
6 Illinois operations which is to be transferred to Illinois. That number will no
7 doubt come down some when the scope of work is changed to reflect the Illinois
8 asset transfer, but in any event is a very small number. The associated rate impact
9 is minuscule in an AmerenUE Missouri cost of service that is in excess of \$2
10 billion, which brings me to another issue.

11 The points Ms. Fischer and Mr. Meyer make are all directed at some
12 possible, future, and speculative rate impact that might or might not occur as a
13 result of the Illinois asset transfer as it relates to AMS service requests.
14 Particularly given the existence of the rate moratorium, such speculative future
15 impacts have nothing to do with whether there is any detriment by reason of the
16 transfer.

17 **Q. Are the cost allocations of the AMS services through the service request**
18 **process, after reflecting the AmerenUE Illinois asset transfer, detrimental to**
19 **the public interest?**

20 **A.** No. The allocation of the costs of AMS services through the service request
21 process to AmerenUE after the Illinois asset transfer as described above is not
22 detrimental to the public interest, as described above. The operation of the GSA
23 and the SEC approved allocation factors automatically reallocate costs so that

1 AmerenUE will bear only its fair share of AMS costs, which will reflect that
2 AmerenUE's allocation will be smaller after the Illinois asset transfer. AMS has
3 committed to reviewing and adjusting as appropriate the very small (121 Direct
4 AmerenUE service requests totaling only \$1.6MM for AmerenUE Illinois)
5 universe of Direct AmerenUE service requests discussed above to ensure, before
6 the next rate case, that there will be no negative rate impact. In any event, any
7 rate impact is negligible and speculative at this point. It is, therefore, clear that
8 any cost allocations relating to AMS costs do not in any way render the Illinois
9 asset transfer detrimental to the public interest.

10 **II. ELECTRIC ENERGY, INC.**

11 **Q. Mr. Kind testified at pages 30 and 31 of his rebuttal testimony regarding a**
12 **guarantee provided by AmerenUE in the 1970's relating to the Electric**
13 **Energy, Inc.'s ("EEInc.") Joppa, Illinois power plant. Please comment.**

14 **A.** Mr. Kind's statements suggest, incorrectly, that Missouri ratepayers bear or have
15 borne some cost or expense relating to EEInc. AmerenUE does not own the
16 Joppa power plant. It simply owns shares of stock – 40% of the issued and
17 outstanding shares of EEInc.

18 **Q. Have Missouri ratepayers borne any expense relating to EEInc.?**

19 **A.** No. Neither any cost of owning the stock nor any capital or operating expenses of
20 EEInc's principal asset, the Joppa power plant, have ever been in AmerenUE's
21 Missouri cost-of-service. Nor has AmerenUE ever asked to include any such
22 costs in its Missouri cost-of-service. AmerenUE did, as Mr. Kind indicated,
23 guaranty its share of about \$10,000,000 in bonds issued by EEInc. in the 1970s,

1 but those bonds have long since been paid by EEInc. in full. Although the costs
2 of the power purchased from EEInc. have been included in AmerenUE's cost of
3 service, this is no different from the ratemaking treatment applicable to other
4 *purchased power contracts. As referenced above, AmerenUE's stock investment*
5 in EEInc. has not been reflected in AmerenUE's Missouri rates.

6 **Q. Did AmerenUE ever have to make good on its guaranty?**

7 A. No. AmerenUE has not paid any money on its guaranty and the bonds were paid
8 in full by EEInc.

9 **Q. Does this conclude your testimony?**

10 A. Yes, it does.

QUALIFICATIONS OF GARY S. WEISS

My name is Gary S. Weiss and my business address is One Ameren Plaza, 1901 Chouteau Avenue, St. Louis, Missouri 63103. I reside in St. Louis County, Missouri.

My educational background consists of a Bachelor of Science Degree in Business Management from Southwest Missouri State University received in 1968 and a Masters in Business Administration from Southern Illinois University at Edwardsville received in 1977.

I was employed by Union Electric Company in June of 1968 and was employed continuously until January 1, 1998, except for a two-year tour of duty with the United States Army. Effective with the merger of Union Electric Company and Central Illinois Public Service Company into the Ameren Corporation, I assumed employment with Ameren Services Company. My work experience started at Union Electric as an Accountant in the Controller's function. I worked as an accountant in the Internal Audit Department, General Accounting Department, and Property Accounting Department from 1968 through 1973. In 1974 I was promoted to a Senior Accountant in the Internal Audit Department. In 1976 I was promoted to Supervisor in the Rate Accounting Department. The Rate Accounting Department was combined with the Plant Accounting Department in 1990 to form the Plant and Regulatory Accounting Department. In December 1998 I and the Regulatory Accounting Section were moved to the Financial Communications Department. Starting in October 2001 I was made a direct report to the Controller. Effective February 16, 2003, I was promoted to Director Regulatory Accounting and Depreciation.

My duties as Director Regulatory Accounting and Depreciation include preparing cost of service studies by type of utility and regulatory jurisdiction and developing accounting exhibits and testimony for use in applications for rate changes for AmerenCILCO, AmerenCIPS and AmerenUE. I provide assistance to the Controller regarding (1) rate case and regulatory accounting, (2) the need for and the timing of rate changes, and (3) the effect on financial forecasts of proposed rate changes. I conduct studies to determine the effect on filed tariffs and operating income of various accounting policies and practices, analyze the results and suggest appropriate rate changes. I prepare regularly required reports and exhibits for the various regulatory commissions. I provide data, answer inquiries, arrange meetings, and otherwise assist representatives of regulatory commissions in conducting their audits and reviews. I am also responsible for filing various reports and requests with the Securities and Exchange Commission. In addition I oversee the Company's depreciation accounting and the Service Request operations of Ameren Services.

I have submitted testimony concerning cost of service before the Missouri Public Service Commission, the Illinois Commerce Commission, the Iowa State Commerce Commission, and the Federal Energy Regulatory Commission. I have also provided antitrust testimony before the Federal Courts.

AmerenUE
SERVICE REQUESTS CHARGED DIRECT TO AmerenUE
YEAR 2003

| LINE | SR | TOTAL | TOTAL UEC AMOUNT | TOTAL UEC ILLINOIS | Allocation Factor |
|------|-------|---------------|------------------|--------------------|-------------------|
| 1 | A0005 | \$ 393,274.11 | \$ 393,274.11 | \$ 21,629.00 | UEC |
| 2 | A0071 | 175.00 | 175.00 | 10.00 | UEC |
| 3 | A0078 | 632,767.02 | 632,767.02 | 37,147.00 | UEC |
| 4 | A0081 | 72,239.32 | 72,239.32 | 4,244.00 | UEC |
| 5 | A0102 | 4,898.00 | 4,898.00 | 278.00 | UEC |
| 6 | A0112 | 64,514.49 | 64,514.49 | 2,328.00 | UEC |
| 7 | A0113 | 94,819.00 | 94,819.00 | 5,118.00 | UEC |
| 8 | A0118 | 3,983.00 | 3,983.00 | 240.00 | UEC |
| 9 | A0124 | 167,378.74 | 167,378.74 | 8,352.00 | UEC |
| 10 | A0126 | 6,780.00 | 6,780.00 | 378.00 | UEC |
| 11 | A0130 | 78,699.00 | 78,699.00 | 4,722.00 | UEC |
| 12 | A0143 | 6,785.19 | 6,785.19 | 407.00 | UEC |
| 13 | A0152 | 173,363.62 | 173,363.62 | 9,969.00 | UEC |
| 14 | A0153 | 530,176.96 | 530,176.96 | 30,520.00 | UEC |
| 15 | A0154 | 1,758,346.11 | 1,758,346.11 | 103,397.00 | UEC |
| 16 | A0160 | 3,701.00 | 3,701.00 | 222.00 | UEC |
| 17 | A0171 | 157,922.43 | 157,922.43 | 9,109.00 | UEC |
| 18 | A0176 | 965,335.20 | 965,335.20 | 38,620.00 | UEC |
| 19 | A0178 | 824,517.52 | 824,517.52 | 47,726.00 | UEC |
| 20 | A0182 | 374,741.09 | 374,741.09 | 15,367.00 | UEC |
| 21 | A0185 | 164,732.27 | 164,732.27 | 9,889.00 | UEC |
| 22 | A0195 | 144,325.73 | 144,325.73 | 8,659.00 | UEC |
| 23 | A0196 | 74,498.78 | 74,498.78 | 218.00 | UEC |
| 24 | A0200 | 76,364.88 | 76,364.88 | 3,052.00 | UEC |
| 25 | A0209 | 4,569.00 | 4,569.00 | 240.00 | UEC |
| 26 | A0211 | 855.00 | 855.00 | 51.00 | UEC |
| 27 | A0212 | 319,886.47 | 319,886.47 | 18,301.00 | UEC |
| 28 | A0220 | 785,658.72 | 785,658.72 | 43,274.00 | UEC |
| 29 | A0230 | 271,947.81 | 271,947.81 | 15,671.00 | UEC |
| 30 | A0240 | 94,566.00 | 94,566.00 | 5,678.00 | UEC |
| 31 | A0242 | 886.00 | 886.00 | 886.00 | 100% UEC ILLINOIS |
| 32 | A0273 | 136,884.66 | 136,884.66 | 7,806.00 | UEC |
| 33 | A0279 | 21,987.63 | 21,987.63 | 1,322.00 | UEC |
| 34 | A0281 | 280,158.09 | 280,158.09 | 16,805.00 | UEC |
| 35 | A0283 | 32,371.74 | 32,371.74 | 1,940.00 | UEC |
| 36 | A0290 | 98,368.46 | 98,368.46 | 5,860.00 | UEC |
| 37 | A0305 | 142,399.00 | 142,399.00 | 5,678.00 | UEC |
| 38 | A0308 | 79,255.05 | 79,255.05 | 4,745.00 | UEC |
| 39 | A0312 | 2,100,489.96 | 2,100,489.96 | 104,785.00 | UEC |
| 40 | A0318 | 81,711.70 | 81,711.70 | 4,414.00 | UEC |
| 41 | A0352 | 2,610.00 | 2,610.00 | 148.00 | UEC |
| 42 | A0369 | 8,578.00 | 8,578.00 | 353.00 | UEC |
| 43 | A0374 | 402,378.15 | 402,378.15 | 24,134.00 | UEC |
| 44 | A0386 | 770,666.05 | 770,666.05 | 44,517.00 | UEC |
| 45 | A0387 | 101,331.36 | 101,331.36 | 6,075.00 | UEC |
| 46 | A0396 | 450.76 | 450.76 | 27.00 | UEC |
| 47 | A0397 | 247,193.02 | 247,193.02 | 13,479.00 | UEC |
| 48 | A0400 | 1,075,093.86 | 1,075,093.86 | 62,711.00 | UEC |
| 49 | A0421 | 828,192.29 | 828,192.29 | 47,261.00 | UEC |

AmerenUE
SERVICE REQUESTS CHARGED DIRECT TO AmerenUE
YEAR 2003

| LINE | SR | TOTAL | TOTAL UEC AMOUNT | TOTAL UEC ILLINOIS | Allocation Factor |
|-------------|-----------|--------------|-------------------------|---------------------------|--------------------------|
| 50 | A0427 | 703,323.14 | 703,323.14 | 49,795.00 | UEC |
| 51 | A0429 | 379,304.00 | 379,304.00 | 21,393.00 | UEC |
| 52 | A0434 | 365.00 | 365.00 | 16.00 | UEC |
| 53 | A0443 | 2,383.00 | 2,383.00 | 142.00 | UEC |
| 54 | A0458 | 533.00 | 533.00 | 32.00 | UEC |
| 55 | A0481 | 544,501.24 | 544,501.24 | 29,191.00 | UEC |
| 56 | A0503 | 1,493.00 | 1,493.00 | 88.00 | UEC |
| 57 | A0506 | 208,369.18 | 208,369.18 | 12,496.00 | UEC |
| 58 | A0508 | 950,506.00 | 950,506.00 | 51,030.00 | UEC |
| 59 | A0517 | 26,849.00 | 26,849.00 | 1,609.00 | UEC |
| 60 | A0521 | 367,941.00 | 367,941.00 | 22,084.00 | UEC |
| 61 | A0524 | 50,852.00 | 50,852.00 | 3,048.00 | UEC |
| 62 | A0532 | 50,896.29 | 50,896.29 | 2,748.00 | UEC |
| 63 | A0551 | 229,112.44 | 229,112.44 | 12,559.00 | UEC |
| 64 | A0556 | 4,145.00 | 4,145.00 | 231.00 | UEC |
| 65 | A0570 | 104,795.00 | 104,795.00 | 5,974.00 | UEC |
| 66 | A0573 | 67,814.00 | 67,814.00 | 4,075.00 | UEC |
| 67 | A0613 | 25,518.00 | 25,518.00 | 1,196.00 | UEC |
| 68 | A0648 | 455,439.00 | 455,439.00 | 19,317.00 | UEC |
| 69 | A0673 | 10,785.00 | 10,785.00 | 10,785.00 | 100% UEC ILLINOIS |
| 70 | A0676 | 27,937.52 | 27,937.52 | 1,444.00 | UEC |
| 71 | A0680 | 397.00 | 397.00 | 397.00 | 100% UEC ILLINOIS |
| 72 | A0696 | 18,151.51 | 18,151.51 | 957.00 | UEC |
| 73 | A0701 | 28,353.00 | 28,353.00 | 1,609.00 | UEC |
| 74 | A0706 | 685.00 | 685.00 | 36.00 | UEC |
| 75 | A0711 | 521.01 | 521.01 | 26.00 | UEC |
| 76 | A0715 | 46,879.06 | 46,879.06 | 2,815.00 | UEC |
| 77 | A0730 | 23,556.00 | 23,556.00 | 1,415.00 | UEC |
| 78 | A0741 | 148,298.87 | 148,298.87 | 8,904.00 | UEC |
| 79 | A0746 | 4,443.00 | 4,443.00 | 266.00 | UEC |
| 80 | A0755 | 11,495.60 | 11,495.60 | 691.00 | UEC |
| 81 | A0756 | 99,360.99 | 99,360.99 | 9,860.00 | UEC |
| 82 | A0767 | 1,783.00 | 1,783.00 | 107.00 | UEC |
| 83 | A0770 | 12,280.66 | 12,280.66 | 737.00 | UEC |
| 84 | A0773 | 2,755.00 | 2,755.00 | 263.00 | UEC |
| 85 | A0776 | 26,707.48 | 26,707.48 | 1,583.00 | UEC |
| 86 | A0782 | 225,550.05 | 225,550.05 | 13,011.00 | UEC |
| 87 | A0788 | 33,262.00 | 33,262.00 | 1,997.00 | UEC |
| 88 | A0816 | 42,826.40 | 42,826.40 | 2,406.00 | UEC |
| 89 | A0839 | 466,029.01 | 466,029.01 | 26,318.00 | UEC |
| 90 | A0865 | 34,085.00 | 34,085.00 | 1,921.00 | UEC |
| 91 | A0896 | 232,915.51 | 232,915.51 | 12,707.00 | UEC |
| 92 | A1005 | 112,882.00 | 112,882.00 | 6,094.00 | UEC |
| 93 | A1007 | 4,001.00 | 4,001.00 | 231.00 | UEC |
| 94 | A1031 | 447,456.09 | 447,456.09 | 26,844.00 | UEC |
| 95 | A1033 | 1,395,359.34 | 1,395,359.34 | 83,716.00 | UEC |
| 96 | A1035 | 6,652.51 | 6,652.51 | 396.00 | UEC |
| 97 | A1038 | 12,534.00 | 12,534.00 | 751.00 | UEC |
| 98 | A1051 | 85,896.00 | 85,896.00 | 4,585.00 | UEC |

AmerenUE
SERVICE REQUESTS CHARGED DIRECT TO AmerenUE
YEAR 2003

| LINE | SR | TOTAL | TOTAL UEC AMOUNT | TOTAL UEC ILLINOIS | Allocation Factor |
|------|-------|-------------------------|-------------------------|------------------------|-------------------|
| 99 | A1064 | 6,585.00 | 6,585.00 | 376.00 | UEC |
| 100 | A1282 | 229,074.00 | 229,074.00 | 13,746.00 | UEC |
| 101 | A1317 | 8,490.00 | 8,490.00 | 8,490.00 | 100% UEC ILLINOIS |
| 102 | A2003 | 27,119.86 | 27,119.86 | 1,579.00 | UEC |
| 103 | A2009 | 1,443.00 | 1,443.00 | 77.00 | UEC |
| 104 | A2015 | 1,261.00 | 1,261.00 | 69.00 | UEC |
| 105 | A2023 | 244,539.60 | 244,539.60 | 14,079.00 | UEC |
| 106 | A2127 | 45,791.93 | 45,791.93 | 2,750.00 | UEC |
| 107 | A2128 | 122,390.32 | 122,390.32 | 7,276.00 | UEC |
| 108 | A2151 | 128,130.10 | 128,130.10 | 7,688.00 | UEC |
| 109 | A2161 | 632,385.41 | 632,385.41 | 25,295.00 | UEC |
| 110 | A2164 | 378,077.10 | 378,077.10 | 22,684.00 | UEC |
| 111 | A2174 | 7,728.25 | 7,728.25 | 464.00 | UEC |
| 112 | A2177 | 111,252.51 | 111,252.51 | 6,683.00 | UEC |
| 113 | A2190 | 3,363,584.72 | 3,363,584.72 | 201,815.00 | UEC |
| 114 | A2196 | 6,124.00 | 6,124.00 | 6,124.00 | 100% UEC ILLINOIS |
| 115 | A2201 | 92,344.88 | 92,344.88 | 5,540.00 | UEC |
| 116 | A2203 | 17,728.00 | 17,728.00 | 1,063.00 | UEC |
| 117 | A2264 | 315,527.89 | 315,527.89 | 17,278.00 | UEC |
| 118 | A2293 | 8,565.47 | 8,565.47 | 7,653.47 | UEC |
| 119 | A2294 | 19,632.54 | 19,632.54 | 19,632.54 | 100% UEC ILLINOIS |
| 120 | A2331 | 88,993.68 | 88,993.68 | 5,337.00 | UEC |
| 121 | A2333 | 15,961.65 | 15,961.65 | 15,961.65 | 100% UEC ILLINOIS |
| 122 | A2342 | 6,914.00 | 6,914.00 | 413.00 | UEC |
| 123 | A2360 | 19,143.00 | 19,143.00 | 1,145.00 | UEC |
| 124 | A2364 | 1,040.43 | 1,040.43 | 83.00 | UEC |
| 125 | A2396 | 37,628.52 | 37,628.52 | 27,015.00 | UEC |
| 126 | A2404 | 16,250.00 | 16,250.00 | 15,343.00 | UEC |
| 127 | AXA21 | 90,806.00 | 90,806.00 | 5,148.00 | UEC |
| 128 | AXB21 | 9,245.00 | 9,245.00 | 556.00 | UEC |
| 129 | Total | <u>\$ 28,454,563.00</u> | <u>\$ 28,454,563.00</u> | <u>\$ 1,699,021.66</u> | |

130 Less Service Requests Assigned 100% to Illinois 62,276.19

131 Total Allocated to AmerenUE Illinois from Direct AmerenUE \$ 1,636,745.47

AmerenUE
DOLLARS ALLOCATED BY SERVICE REQUEST ALLOCATION FACTORS
BEFORE AND AFTER THE TRANSFER OF THE ILLINOIS ASSETS

| LINE | ALLOCATION FACTOR | TOTAL ALLOCATED TO AmerenUEC YEAR 2003 | TOTAL ALLOCATED TO AmerenUEC 2004 FACTORS | TOTAL ALLOCATED TO AmerenUEC AFTER TRANSFER | DIFFERENCE |
|-------------|--------------------------|---|--|--|--------------------------|
| (A) | (B) | (C) | (D) | (E)(1) | (F) (E) - (D) |
| 1 | 001A Total | \$ 13,784,283.43 | \$ 12,149,819.78 | \$ 11,285,992.57 | \$ (863,827.22) |
| 2 | 001D Total | 55,652.00 | 31,547.70 | - | (31,547.70) |
| 3 | 001G Total | 2,687,972.73 | 2,697,131.01 | 2,519,279.17 | (177,851.85) |
| 4 | 002A Total | 3,074,391.24 | 2,634,466.54 | 2,395,130.45 | (239,336.09) |
| 5 | 002B Total | - | - | - | - |
| 6 | 002D Total | 697,280.00 | 479,552.12 | 400,393.80 | (79,158.31) |
| 7 | 002F Total | 667,502.00 | 469,443.70 | - | (469,443.70) |
| 8 | 002G Total | 448.00 | 289.53 | - | (289.53) |
| 9 | 002I Total | 88,520.00 | 59,863.82 | - | (59,863.82) |
| 10 | 002K Total | 1,341,060.12 | 1,249,376.41 | 1,180,296.42 | (69,079.99) |
| 11 | 002L Total | 23,059,054.96 | 19,047,395.60 | 17,316,977.29 | (1,730,418.31) |
| 12 | 002M Total | 929,354.90 | 517,131.34 | - | (517,131.34) |
| 13 | 003A Total | 1,821,682.23 | 1,573,402.49 | 1,399,569.53 | (173,832.96) |
| 14 | 003B Total | 493,711.10 | 450,639.17 | 409,789.86 | (40,849.31) |
| 15 | 004A Total | 12,420,665.76 | 11,616,289.44 | 11,299,347.53 | (316,941.91) |
| 16 | 004B Total | 20,984,452.81 | 19,702,013.08 | 19,056,239.69 | (645,773.40) |
| 17 | 004C Total | 10,278,525.65 | 9,401,041.80 | 9,280,472.08 | (120,569.72) |
| 18 | 004F Total | 928,144.93 | 838,414.39 | 909,470.23 | 71,055.84 |
| 19 | 004H Total | 965,041.49 | 830,584.92 | 662,093.42 | (168,491.50) |
| 20 | 004I Total | 1,511.00 | 199,688.30 | 1,513.16 | (198,175.14) |
| 21 | 004J Total | 1,424.12 | 1,423.61 | 1,423.61 | - |
| 22 | 004K Total | 6,744,781.39 | 5,714,806.77 | 5,549,370.13 | (165,436.64) |
| 23 | 004L Total | - | - | - | - |
| 24 | 004M Total | 345,446.96 | 345,394.44 | 334,230.96 | (11,163.48) |
| 25 | 004O Total | 872,212.52 | 810,588.92 | 788,452.87 | (22,136.05) |
| 26 | 007A Total | 2,830,734.00 | 2,564,121.95 | 2,467,333.18 | (96,788.77) |
| 27 | 008B Total | 771,377.29 | 779,243.59 | 779,243.59 | - |
| 28 | 008C Total | 1,243,532.68 | 1,122,877.52 | 1,092,230.50 | (30,647.01) |
| 29 | 010A Total | 9,483,180.83 | 8,872,600.63 | 8,309,607.95 | (562,992.68) |
| 30 | 010B Total | 44,928.00 | 34,274.97 | 29,973.50 | (4,301.47) |
| 31 | 011A Total | 1,047,729.45 | 989,501.43 | 989,501.43 | - |
| 32 | 011B Total | 701,729.07 | 638,504.18 | 612,365.87 | (26,138.31) |
| 33 | 011C Total | 694,127.19 | 647,489.57 | 647,481.20 | (8.37) |
| 34 | 012A Total | 444,033.00 | 250,994.27 | 221,784.38 | (29,209.89) |
| 35 | 012B Total | 226,856.00 | 227,859.51 | 227,859.51 | - |
| 36 | 012D Total | 1,441,486.26 | 1,447,642.29 | 1,447,642.29 | - |
| 37 | 015A Total | 481,189.81 | 457,941.30 | 446,512.63 | (11,428.67) |
| 38 | 016A Total | 974,903.25 | 880,058.63 | 777,298.33 | (102,760.30) |
| 39 | 017A Total | 2,598,870.89 | 2,208,558.44 | 2,035,593.81 | (172,964.63) |
| 40 | 017B Total | 1,685,022.14 | 1,640,414.72 | 1,562,679.06 | (77,735.66) |
| 41 | 017C Total | 765,822.61 | 725,188.12 | 717,347.00 | (7,841.12) |
| 42 | 018A Total | 1,612,794.09 | 1,861,614.46 | 1,832,801.15 | (28,813.31) |
| 43 | TOTAL | \$ 129,291,435.90 | \$ 116,169,190.44 | \$ 108,987,298.13 | \$ (7,181,892.31) |

44 (1) YEAR 2004 ALLOCATION FACTORS REVISED TO REFLECT THE ILLINOIS ASSET TRANSFER.

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been sent to all parties of record this 1st day of March, 2004 by electronic mail (e-mail) or U.S. Mail.

/s/ Joseph H. Raybuck