

**AMERENUE CASE NO. ER-2008-0318
RECONCILIATION**

	<u>STAFF</u>	<u>OPC</u>	<u>MIEC</u>	<u>MEG</u>	<u>AARP</u>
Company's Current Position	\$217,101,267				
1 Hot Weather Safety Program					\$1,460,624
2 Callaway Unit II License	(\$4,872,226)				
3 Accumulated Deferred Income Taxes	(\$1,270,000)				
4 Vegetation Management and Infrastructure	(\$17,771,267)				
5 Off-Sysytem Sales		(4)			
6 A. Prices & Volume / Actual vs Normalized	(\$191,794)	(\$15,542,495)	(\$13,218,085)	(3)	
7 B. Capacity Sales					
8 a. Ongoing Level (excl. Taum Sauk)		(\$393,600)			
9 b. Taum Sauk Current		(\$2,971,680)			
10 c. Taum Sauk Prior Period		(\$4,935,744)			
11 C. Non-Asset Based Trading Margins		(\$1,162,922)			
12 Fuel & Purchased Power	(\$4,994,547)		\$1,011,157		
13 Return On Equity	(\$68,949,641)		(\$34,415,278)	(\$34,415,278)	
14 Power On and Dollar More Advertising	(\$1,366,000)				
15 MISO Day 2 Expense	(\$6,215,047)				
16 Depreciation		(\$7,171,362)			
17 Incentive Compensation	(\$13,737,755)				
18 Restricted Stock	(\$6,999,514)				
19 DMS Regulatory Asset	(\$1,300,000)				
<u>Non-Revenue Requirement Issues:</u>					
20 Storm Costs AAO Amortization Start Date	0				
21 Low Income Weatherization	0				
22 Rate Design	0				
23 Pure Power	0				
24 Fuel Adjustment Clause	0	0	0		0
25 Union Issues	0				
26 Entergy Refund Tracking	0				

Staff's Current Position**\$89,433,477**

	Company	Staff	OPC	MIEC (1)	MEG
OSS ENERGY MARGIN	\$256,349,000	\$260,906,350	\$271,891,495	\$268,555,928	(3)

(1) Amount reflects the Company's margin plus MIEC's adjustments to fuel, purchased power and off-system sales.

(2) Revenue requirement value of amounts may change due to allocation.