

Ameren Missouri
General Ledger Key
FERC Major Accounts and Internal Minor Accounts
As of July 31, 2012

FERC Acct	Minor	Description	FERC Acct	Minor	Description
501		FUEL	447		SALES FOR RESALE
	1	FUEL - COAL		2	POWER BROKER FEES
	2	FUEL - OIL BASE LOAD		31	SALES FOR RESALE - BILLED
	3	FUEL - NATURAL GAS BASE LOAD		32	SALES FOR RESALE - UNBILLED
	5	FUEL - COAL CRUSHING & CONVEYING		34	LONG TERM FULL REQUIREMENT-BILLED
	6	FUEL - FLY ASH	AEC		ASSOCIATED ELECTRONIC COOP
	12	FUEL - OIL INTERCHANGE SALES	AEP		AMERICAN ELECTRIC POWER
	13	FUEL - NATURAL GAS INTERCHANGE SALE	AEW		AMERICAN ELECTRIC POWER WEST
	20	COAL & OIL PURCHASING COSTS	AIC		AMERICAN ILLINOIS COMPANY
	30	GAS PURCHASING COSTS	ARK		ARKANSAS ELECTRIC COOPERATIVE
	110	FUEL - FREIGHT	BRE		BIG RIVERS ELECTRIC CORP
518		NUCLEAR FUEL EXPENSE	CAG		CARGILL/ALLIANT, LLC
	2	FUEL - OTHER NUCLEAR	CGE		CINERGY (DUKE ENERGY OHIO)
	4	FUEL - WESTINGHOUSE CREDITS	CIT		CITIGROUP ENERGY INC
	5	FUEL - WASTE DISPOSAL EXPENSE	CLR		INTERCHANGE SALES CLEARING ACCT
547		FUEL	CPS		CONSTELLATION ENERGY COMMODITIES
	2	FUEL - OIL BASE LOAD	DPL		DAYTON POWER AND LIGHT COMPANY
	3	FUEL - NATURAL GAS BASE LOAD	EAG		EAGLE ENERGY
	4	FUEL - LANDFILL GAS BASE LOAD	EMP		EMPIRE DISTRICT ELECTRIC
	12	FUEL - OIL INTERCHANGE SALES	ESR		ENTERGY SERVICES
	13	FUEL - NATURAL GAS INTERCHANGE SALE	FIR		FIRST ENERGY SOLUTIONS-INTERCHANGE
555		PURCHASED POWER	ING		INTEGRYS
	1	PURCHASED POWER EXPENSE	KAN		KANSAS ENERGY LLC
	998	COST OF INTERCHANGE SALES	KCP		KANSAS CITY P & L
AEB		ASSOC. ELEC CO-OP BORDERLINE	LGE		LG&E POWER MARKETING
AEC		ASSOCIATED ELECTRIC COOPERATIVE	MAQ		MACQUARIE E ENERGY LLC
AEP		AMERICAN ELEC PWR COOPERATING	MIS		MISO
AEW		AMERICAN ELECTRIC POWER WEST	NEE		NEXT ERA ENERGY
AQH		AQUALON, INC.	NRG		NRG POWER MARKETING
CGE		CINERGY (DUKE ENERGY OHIO)	NSP		NORTHERN STATES POWER CO
CIT		CITIGROUP ENERGY INC	OPP		OMAHA PUBLIC POWER DISTRICT
CON		CONSOLIDATED ELECTRIC COOPERATIVE	PJM		PJM INTERCONNECTION
DTE		DTE ENERGY	SCS		SOUTHERN COMPANY SERVICES
EAG		EAGLE ENERGY	SEP		SEMPRA ENERGY TRADING CORP
EMP		EMPIRE DISTRICT ELECTRIC	STR		STRATEGIC ENERGY, LLC
ENA		APL-ENTERGY ARKANSAS	SUE		SUEZ ENERGY MARKETING
ESR		ENTERGY SERVICES	TEA		THE ENERGY AUTHORITY
JAC		JARON-J ARON & CO	TPS		TENASKA POWER SERVICE
KCP		KANSAS CITY POWER & LIGHT	TVA		TENNESSEE VALLEY AUTHORITY
LGE		LOUISVILLE GAS & ELECTRIC	WRC		WESTAR ENERGY
MIS		MISO	XXX		REVENUE PRICE SWAPS
NRG		NRG POWER MARKETING			
OPP		OMAHA PUBLIC POWER DISTRICT			
PJM		PJM INTERCONNECTION			
PPW		PIONEER PRAIRIE WIND FARM			
SCS		SCS-SOUTHERN CO SERVICES			
SKB		SIKESTON (BORDERLINE)			
TCE		TRI-COUNTY ELECTRIC COOP			
TPS		TNSK-TENASKA POWER SERVICES			
TVA		TENNESSEE VALLEY AUTHORITY			

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565		TRANSMISSION OF ELECTRICITY BY OTHERS	411		
	AEC	ASSOCIATED ELECTRIC COOPERATIVE	CDF		DIT CR FEDERAL CREDITS C/F
	ESR	ENTERGY SERVICES	CLF		DIT CR COLA DEVELOPMENT-FEDERAL
	INT	TRANSMISSION EXPENSE - INTERCHANGE	CLS		DIT CR COLA DEVELOPMENT-STATE
	KCP	KANSAS CITY POWER & LIGHT	FED		DIT CR ACCRD TAX DR-FEDERAL
	MIS	MISO	FOL		DIT CR NOL - FEDERAL
	PJM	TRANSMISSION OF ELEC BY PJM	F74		DIT CR SECTION 174-FEDERAL
	SWC	SOUTHWEST POWER POOL	F82		DIT CR - FIN 48 CONTRA - PFC
	TVA	TENNESSEE VALLEY	MOL		DIT CR NOL - MISSOURI
			NOL		DIT CR NET OPERATING LOSS
557		OTHER EXPENSES	STA		DIT CR ACCRD TAX DR-STATE
	F00	FAC UNBILLED COSTS	S74		DIT CR SECTION 174-STATE
	F01	UNDER RECOVERED FAC COST AP1	S82		DIT CR - FIN 48 CONTRA - PROP
	F05	UNDER RECOVERED FAC COST AP5		113	DIT CR-NUCLEAR FUEL DIFFER-FEDERAL
	F06	UNDER RECOVERED FAC COST AP6		114	DIT CR-NUCLEAR FUEL DIFFER-STATE
	F07	UNDER RECOVERED FAC COST AP7		115	DIT CR - AUTO METER CELLNET-FED
	F08	UNDER RECOVERED FAC COST AP8		116	DIT CR - AUTO METER CELLNET-STATE
	F09	UNDER RECOVERED FAC COST AP9		125	DIT CR - MIXED SERVICE COST FED
	F10	UNDER RECOVERED FAC COST AP10		126	DIT CR - MIXED SERVICE COST STATE
	1	OTHER POWER SUPPLY EXPENSES		145	DIT CR - CAP REPAIRS-FEDERAL
	3	TRAINING PLANT PERSONNEL		205	DIT CR-FAS 133 G/L OPTIONS FED
	4	TRAIN PLT PERSONNEL SAFETY RELATED		206	DIT CR-FAS 133 G/L OPTIONS STATE
	5	TRAINING OTHER POWER OPER PERSONNEL		363	DIT CR - STEP-UP BASIS P&K-FEDERAL
				364	DIT CR - STEP-UP BASIS P&K-STATE
				375	DIT CR - TAX GAIN MET - FEDERAL
				376	DIT CR - TAX GAIN MET - STATE
				430	4% INVEST TAX CREDIT-AMORTIZATION
				450	10% INVEST TAX CREDIT-AMORTIZATION
			61A		DIT CR-MEDICARE PART D-FEDERAL
			61B		DIT CR-MEDICARE PART D-STATE
				611	DIT CR DEFERRED ASSET - FEDERAL
				612	DIT CR DEFERRED ASSET - STATE
				651	DIT CR NONPROPERTY - FED
				652	DIT CR NONPROPERTY - STATE
				8	GAIN FROM DISPOSITION OF ALLOWANCES