

Morris Woodruff
Secretary/Chief Regulatory Law Judge
Missouri Public Service Commission
200 Madison Street, P.O. Box 360
Jefferson City, MO 65102-0360

October 7, 2014

Dear Judge Woodruff:

This letter is to notify the Missouri Public Service Commission that Ameren Corporation, on behalf of Union Electric Company d/b/a/ Ameren Missouri, filed the following Form 3115s, "Application for Change in Accounting Method", with its 2013 federal income tax return on September 9, 2014, with the Internal Revenue Service ("IRS"):

- The first application was filed to request permission to make a general asset account
 ("GAA") election under Internal Revenue Code sections 168(i)(4), 1.168(i)-1 and
 1.168(i)-1T for its MACRS property used in its electric generation, transmission and
 distribution business for assets placed in service in taxable years beginning before
 January 1, 2012, with a net tax basis as of 12/31/2012.
- The second application was filed to request permission to change the method of accounting for section 1245 assets used for power generation that have incurred repair expenditures for purposes of determining when these assets are disposed of for depreciation purposes pursuant to section 6.30 of the Appendix of Revenue Procedure 2011-14, as modified by Revenue Procedure 2014-17.
- The third application was filed to request permission to change the method of accounting for section 1245 assets used for power generation that have incurred routine maintenance expenditures for purposes of determining when these assets are disposed of for depreciation purposes pursuant to section 6.30 of the Appendix of Revenue Procedure 2011-14, as modified by Revenue Procedure 2014-17.

This notification is required pursuant to IRS Revenue Procedure 2014-17, Section which requires a taxpayer to provide a copy of the completed application to any regulatory body having jurisdiction over the public utility property within 30 calendar days of filing the federal income tax return for the year of change.

The GAA election will have no impact on Ameren Missouri's tax deductions or deferred taxes. The second method change for the dispositions of section 1245 assets used for power generation that have incurred repair expenditures resulted in a net decrease to Ameren's 2013 consolidated taxable

income in the amount of \$13,366,117. The third method change for the dispositions of section 1245 assets used for power generation that have incurred routine maintenance expenditures resulted in a net increase to Ameren's 2013 consolidated taxable income in the amount of \$1,470,068.

If you have any questions with respect to this notification, please contact Carol Wuerffel at (314) 206-0429.

Sincerely,

Carol L. Wuerffel, CPA

Director, Income Tax Compliance, Audits and Special Projects

Enclosures

Form 3115

(Rev December 2009)
Department of the Treasury
Internal Revenue Septice

Application for Change in Accounting Method

OMB No. 1545-0152

Internal Revenue Service								
Name of filer (name of parent of	orporation if a consolidated	group) (see instructions)	Identification number (se	Identification number (see instructions) 43-1723446				
Ameren Corporation			Principal business activity	Principal business activity code number (see instructions) 551112				
Number, street, and room or su	ite no. If a P.O. box, see the	Instructions.	Tax year of change begins	Tax year of change begins (MM/DD/YYYY) 01/01/201				
1901 Chouteau Ave., P			Tax year of change ends (2/31/2013			
City or town, state, and ZIP coo			Name of contact person (s	· · · · · · · · · · · · · · · · · · ·				
St. Louis, MO 63166-61				n, PricewaterhouseCoop	ers, LLP			
Name of applicant(s) (if differen	nt than filer) and identification	number(s) (see instructions)	-	Contact person's telephone nu	mber			
See attached		1000		(202) 414-	1417			
			ached (see instructions for wher					
Check the box to indic	ate the type of applic			te box to indicate the ty	•			
Individual		Cooperative (Sec. 1381	i) of accounting method	od change being reques	ted.			
X Corporation		Partnership	(see instructions)					
Controlled foreign co	rporation	S corporation						
(Sec. 957)		Insurance co. (Sec. 816	S(a)) Depreciation or	Amortization				
10/50 corporation (Se	ec 904(d)(2)(E))	Insurance co. (Sec. 83*		icts and/or Financial Activi	ities of			
Qualified personal se		Other (specify)	Financial Institu					
_					_11_4_			
corporation (Sec. 448	3 11 17		X Other (specify)	Dispositions of Tan	gible			
Exempt organization			Depreciable A	**** **********************************				
•			ing, the taxpayer must provide all in					
	-		formation requested on this Form 31	15 (including its instructions)	8\$			
well as any other informatio	' '	•						
		nental statements requested t	throughout this form.					
	n For Automatic C				Yes No			
			e number for the requested auto					
		-	except as provided for in guidan					
	_	_	ng method change number, che					
both a description of	of the change and cita	tion of the IRS guidance pro	viding the automatic change. S	ee instructions.				
(a) Change No.	178 (b) O	ther Description						
1,		· — · -	c. 2008-52 cause automatic con	sent to be				
unavailable for the	applicant's requested	change? If "Yes," attach an	explanation	See Attached	X			
Note: Complete Part II b	elow and then Part IV	, and also Schedules A thro	ugh E of this form (if applicable)		AND SHEET STATES			
Part II Informatio	n For All Requests		4 27 2 37	6 761	Yes No			
3 Did or will the applic	cant cease to engage	in the trade or business to v	which the requested change rela	tes, or	(S. 6) (1989)			
		change (see instructions)?		- 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10	. X			
			atic change request procedures					
4a. Door the positional	for now propert or for	nor consolidated aroun in w	high the applicant was a mambe	or during the				
			hich the applicant was a membe examination (see instructions)?		X			
If "No," go to line 5.		income tax return(s) under e	examination (see instructions)?		^			
		la secucation to absence on	innue fulth respect to either the	liand				
			issue (with respect to either the					
		d in suspense (see instruction	a member during the applicable	tax year(5/)	V			
either (i) ander cons	sideration or (ii) placet		ee instructions)		11.			
Lindar appoiling of parisms I	dealars that I have even		accompanying schedules and state	mante, and to the best of mul	landadan and ballaf			
	the relevant facts relating		, correct, and complete. Declaration					
-11	. / /		Prenarer (or	ther than filer/apolicant)				
7//- 10	11) A	0 n + 11				
V/BATE	11.	5.27.14	X.L.Tu.	P. Mahler				
7-7-	Signature and date		Signature of individua	l preparing the application	and date			
Martin J. Lyons, Jr.,	Executive VP & Chic	ef Finanical Officer	Salvat	ore P. Montalbano				
Nar	ne and title (print or typ	e)	Name of Individual pre	paring the application (prin	t or type)			
		_	Pricewate	erhouseCoopers LLP				
		_	Name of firm	preparing the application				

Form :	3115 (Rev. 12-2009) Ameren Corporation 43-1723446	Pa	ge 2
Par	Information For All Requests (continued)	Yes	No
4c	Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the	100000	
	applicant or any present or former consolidated group in which the applicant was a member during the applicable		
.1	tax year(s)) for any tax year under examination (see instructions)?		Х
a	Is the request to change the method of accounting being filed under the procedures requiring that the operating		X
	division director consent to the filing of the request (see instructions)?	1.569	^
е	Is the request to change the method of accounting being filed under the 90-day or 120-day window period?		X
	If "Yes," check the box for the applicable window period and attach the required statement (see instructions).		diam
	90 day Date examination ended		Maria
f	If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax		WES
	year(s) under examination.	Pinis.	
	Name Jacqueline Upchurch Telephone number (314) 554-2674 Tax year(s) 2012	108	
_	Name Jodi Geisster Telephone number (618) 589-7362 Tax year(s) 2013, 2014	-	
g 5a	Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?	Х	
Ja	applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court?	X	
	If "Yes," enter the name of the (check the box) X Appeals officer and/or counsel for the government,	relimber	91100
	telephone number, and the tax year(s) before Appeals and/or a Federal court.		
	Name See Attached Tax year(s) See Attached Tax year(s)		
b	Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified	THE S	
	on line 5a?	Х	
C	Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or		
_	a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a		
	member for the tax year(s) the applicant was a member) (see instructions)?		Х
	If "Yes," attach an explanation.		
6	If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group,		
	attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address,	i i	2 3
	and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court. See Attached		
7			
7	If for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under		
	consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax		
	return of a partner, member, or shareholder of that entity?	N/	Α
	If "Yes," the applicant is not eligible to make the change.		
8a	Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not		183
	receive audit protection for the requested change (see instructions)?		<u> </u>
b	If "Yes," attach an explanation.		
9a	Has the applicant, its predecessor, or a related party requested or made (under either an automatic change	188	
	procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years		
	(including the year of the requested change)?	Х	
b	If "Yes," for each trade or business, attach a description of each requested change in method of accounting		
_	(including the tax year of change) and state whether the applicant received consent. See Attached		THE
C	If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach	1000	
	an explanation.		
40-	· · · · · · · · · · · · · · · · · · ·	168	
าบล	Does the applicant, its predecessor, or a related party currently have pending any request (including any	X	
h	concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?		DELINE P
U	type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s)		THE REAL PROPERTY.
	in the request(s).		The s
11	Is the applicant requesting to change its overall method of accounting?	ar plant of	X
			- •

If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of

Hybrid (attach description)

Hybrid (attach description)

Accrual

Accrual

accounting. Also, complete Schedule A on page 4 of the form.

Cash

_Cash

Present method:

Proposed method:

implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment?

methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and

Attach a summary of the computation and an explanation of the

Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in

If "Yes," do not complete lines 25, 26, and 27 below.

See Attached

the amount of the section 481(a) adjustment attributable to each applicant.

income

X

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	IV Section 481(a) Adjustment (continued)		Yes No
	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to ta	ke the	
	entire amount of the adjustment into account in the year of change?		N/A
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group	oup, a	
	consolidated group, a controlled group, or other related parties?		Х
	If "Yes," attach an explanation.		
Sche	edule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be	completed.)	N/A
Part			N/A
1	Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "Non	e." Also, atta	ach a
	statement providing a breakdown of the amounts entered on lines 1a through 1g.		
			nount
а	Income accrued but not received (such as accounts receivable)	²⁰ \$	
b	Income received or reported before it was earned (such as advanced payments). Attach a description of		
	the income and the legal basis for the proposed method	<u> </u>	
C	Expenses accrued but not paid (such as accounts payable)		
d	Prepaid expenses previously deducted		
e	Supplies on hand previously deducted and/or not previously reported		
f	Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II		
9	Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the		
	calculation of the section 481(a) adjustment.	441	
n	Net section 481(a) adjustment (Combine lines 1a-1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV,		
	line 25	. \$	
	1116 20	Ψ.	
2	Is the applicant also requesting the recurring item exception under section 461(h)(3)?	☐Yes	□No
	111111111111111111111111111111111111111		
3	Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if the close of the tax year preceding the year of change. Also attach a statement specifying the accounting me		
	preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules subm		
	Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amount		
	1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, a		
	explaining the differences.	TIBON & STATE	
Part			N/A
	cants requesting a change to the cash method must attach the following information:		
1	A description of inventory items (items whose production, purchase, or sale is an income-producing factor) a	nd materials	and
	supplies used in carrying out the business.		
2	An explanation as to whether the applicant is required to use the accrual method under any section of the Co	de or regula	itions.
Sche	dule B—Change to the Deferral Method for Advance Payments (see instructions)		N/A
1	If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.	02 of Rev. P	roc
	2004-34, 2004-1 C.B. 991, attach the following information:		
а	A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34		
b	If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information requir	ed by section	п
	8.02(3)(a)-(c) of Rev. Proc. 2004-34.		
C	If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by	y section	
	8.03(2)(a)-(f) of Rev. Proc. 2004-34.		
2	If the applicant is requesting to change to the deferral method for advance payments described in Regulation	s section	
	1.451-5(b)(1)(ii), attach the following.		
	A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).		
b	A statement explaining what portions of the advance payments, if any, are attributable to services, whether s		are
	integral to the provisions of goods or items, and whether any portions of the advance payments that are attrib		
	non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5		
C	A statement explaining that the advance payments will be included in income no later than when included in	gross receip	ts for
	purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).		
d	A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies		
	substantial advance payments will be received under the contracts, and how the exception will limit the defer	rai of income	3.

Schedule C—Changes Within the LIFO Inventory Method (see instructions)

N/A

Part I General LIFO Information

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all Forms 970, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
 - a Valuing inventory (e.g., unit method or dollar-value method).
 - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method etc.).
 - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.).
 - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method).
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

Part II Change in Pooling Inventories

N/A

- If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
 - a A description of the types of products produced by the applicant. If possible, attach a brochure.
 - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
- d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
- e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
- f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
- g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

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Sche	edule D—Change in the Treatment of Long-Term Contracts Under	Section 460, In	ventories, or Oth	ner			
Sect	ion 263A Assets (see instructions)			N/A_			
Pari	Change in Reporting Income From Long-Term Contracts (Al	so complete Par	t III on pages 7 an	d 8.) N/A			
1	To the extent not already provided, attach a description of the applicant's pread expenses from long-term contracts. Also, attach a representative actual change. If the applicant is a construction contractor, attach a detailed description of the applicant is a construction contractor, attach a detailed description of the applicant is a construction contractor.	contract (without attion of its constru	any delegation) for t ction activities.	_			
	Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?						
C	If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)?						
ď	If line 2c is "No," is the applicant requesting to use the exempt-contract percomethod under Regulations section 1.460-4(c)(2)?	entage-of-complet	ion 	Yes No			
	If line 2d is "No," attach an explanation of what method the applicant is using						
	Does the applicant have long-term manufacturing contracts as defined in sec If "Yes," attach an explanation of the applicant's present and proposed method			Yes No			
U	term manufacturing contracts.	ou(a) or accounting	g for long-				
C	Attach a description of the applicant's manufacturing activities, including any	required installat	ion of manufactured	goods.			
4	To determine a contract's completion factor using the percentage-of-complet						
а	Will the applicant use the cost-to-cost method in Regulations section 1.460-4	l(b)?		Yes No			
b	If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and				
	Regulations section 1.460-5(c))?			Yes No			
5	Attach a statement indicating whether any of the applicant's contracts are eit	her cost-plus long	-term				
	contracts or Federal long-term contracts.		4 4 85 4 444				
Part		inges (Also com	ipiete Part III on pa	ages / and 8.) N/A			
1	Attach a description of the inventory goods being changed.						
2	Attach a description of the inventory goods (if any) NOT being changed.						
3a	Is the applicant subject to section 263A? If "No," go to line 4a			YesNo			
b	If "No," attach a detailed explanation			Yes No			
4a	Check the appropriate boxes below.	Inventory B	eing Changed	Inventory Not Being Changed			
	Identification methods:	Present method	Proposed method	Present method			
	Specific identification						
	FIFO to accompany to the second state of the s						
	LIFO a some consideration						
	Other (attach explanation)						
	Valuation methods:						
	Cost a series a series and a se	-					
	Cost or market, whichever is lower						
	Retail cost						
	Other (attach explanation)						
b	Enter the value at the end of the tax year preceding the year of change	· · · · · · · · · · · · · · · · · · ·					
5	If the applicant is changing from the LIFO inventory method to a non-LIFO me	ethod, attach the	ollowing information	ı (see			
-	instructions)						

- a Copies of Form(s) 970 filed to adopt or expand the use of the method.
- b Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
- c Only for applicants requesting an automatic change. The statement required by section 22.01(5) of the Appendix of Rev. Proc. 2008-52 (or its successor).

43.	4.5	72	2	Á
4.3	• 1 4	<i>i</i> .	-34	а

Form 3115 (Rev. 12-2009) Ameren Corporation

Part III Method of Cost Allocation (Complete Method of Cost Allocation (Cost Alloca

Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)).

Section A—Allocation and Capitalization Methods

N/A

N/A

Page 7

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B-Direct and Indirect Costs Required To Be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

Proposed method Present method 1 2 3 Officers' compensation (not including selling activities) 4 5 6 7 8 9 10 Depreciation, amortization, and cost recovery allowance for equipment and facilities 11 12 13 14 15 16 17 Maintenance and repairs that relate to a production, resale, or long-term contract activity Engineering and design costs (not including section 174 research and experimental 19 20 21 22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant 23 24 25 Administrative costs (not including any costs of selling or any return on capital) 26 Research and experimental expenses attributable to long-term contracts 27 28

	Method of Cost Allocation (see instructions) (continued)		N/A
	ion C—Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is od for these costs.)	requesting to chan	ge its N/A
		Present Method	Proposed Metho
1	Marketing, selling, advertising, and distribution expenses		
2	Research and experimental expenses not included in Section B, line 26		
3	Bidding expenses not included in Section B, line 22		
4	General and administrative costs not included in Section B		
5	Income taxes		
6	Cost of strikes ,		
7	Warranty and product liability costs		
8	Section 179 costs		
9	On-site storage		
10	Depreciation, amortization, and cost recovery allowance not included in Section B, line 11		
11	Other costs (Attach a list of these costs.)		
Sche	edule E—Change in Depreciation or Amortization (see instructions)		N/A
Applie Note. unde	cants requesting approval to change their method of accounting for depreciation or amortization or cants <i>must</i> provide this information for each item or class of property for which a change is requentable. See the <i>List of Automatic Accounting Method Changes</i> in the instructions for information regards as the contraction of the contraction of the contractions of the contraction of the contractions of the contractions of the contraction of the c	sted. garding automatic c	hanges
1	Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? . If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).		Yes No
2	Is any of the depreciation or amortization required to be capitalized under any Code section (e.g 263A)?		Yes No
3	Has a depreciation, amortization, or expense election been made for the property (e.g., the elect section 168(f)(1), 179, or 179C)? If "Yes," state the election made		Yes No
4a b	To the extent not already provided, attach a statement describing the property being changed. In type of property, the year the property was placed in service, and the property's use in the application income-producing activity. If the property is residential rental property, did the applicant live in the property before renting it.	ant's trade or busin	
C	Is the property public utility property?		Yes No
5	To the extent not already provided in the applicant's description of its present method, attach a s property is treated under the applicant's present method (e.g., depreciable property, inventory pr Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a context of the section 263 (a) property and account of the section 263 (b) property and account of the section 263 (c) property account of the section 263 (c	operty, supplies un	der
6	If the property is not currently treated as depreciable or amortizable property, attach a statement proposed change to depreciate or amortize the property.	of the facts suppor	ting the
7	If the property is currently treated and/or will be treated as depreciable or amortizable property, prinformation for both the present (if applicable) and proposed methods:	rovide the following	100
а	The Code section under which the property is or will be depreciated or amortized (e.g., section 1	68(g)).	
b			
	under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each	•	
	former section 168 (ACRS); an explanation why no asset class is identified for each asset for wh	ich an asset class l	nas not
	been identified by the applicant.		
C	The facts to support the asset class for the proposed method.		
ď	The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining	g balance
	method under section 168(b)(1)).		
e	The useful life, recovery period, or amortization period of the property.		
f	The applicable convention of the property.		
g	A statement of whether or not the additional first-year special depreciation allowance (for exampl 168(k), 168(l), 168(n), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If no to why no special depreciation allowance was or will be claimed.		

Attachment to Form 3115, Application for Change in Accounting Method
Filed Under Section 6.30 of the Appendix of Rev. Proc. 2011-14, as modified by Rev. Proc. 2014-17
Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural
Components) (Automatic Change #178)
Tax Year Ended December 31, 2013

Name of Applicants

Ameren Corporation (EIN: 43-1723446), the parent of a group of affiliated corporations that file a consolidated tax return, is requesting to make this change in accounting method on behalf of the following entities (hereinafter collectively referred to as the "Applicant") for the tax year ended December 31, 2013:

Name	EIN	PBAC	Sec. 481(a)
Ameren Corporation	43-1723446	551112	\$ 0
Union Electric Company	43-0559760	221100	\$ 1,470,068
TOTAL			\$ 1,470,068

Page 1, Part I, Question 2, Scope Limitations

Pursuant to section 6.30(2) of the APPENDIX of Rev. Proc. 2011-14, as modified by Rev. Proc. 2014-17, the scope limitations in section 4.02 of Rev. Proc. 2011-14 do not apply to an Applicant that makes this change in method of accounting for any taxable year beginning on or after January 1, 2012, and beginning before January 1, 2014.

Page 1, Part II, Question 4, Under Examination

The Applicant is currently under examination for 2012, 2013 and 2014. Pursuant to Rev. Proc. 2014-17, however, the scope limitations under Section 4.02 of Rev. Proc. 2011-14 do not apply to an Applicant making changes under Section 6.30 of the Appendix of Rev. Proc. 2011-14 for any taxable year beginning on or after January 1, 2012, and beginning before January 1, 2014.

A copy of the Form 3115 has been provided to the examining agents, Jacqueline Upchurch and Jodi Geissler. Their address is 1122 Town & Country Commons, Suite 230, Chesterfield, MO, 63017-8293. Ms. Upchurch's phone number is (314) 554-2674 and Ms. Geissler's phone number is (618) 589-7362.

Page 2, Part II, Question 5a, Applicant Before Appeals

For tax years 2007-2010, the Applicant is before Appeals with:

Appeals Officer's Name: Sharon Derrick Appeals Officer's Telephone Number: (404) 338-7326

For tax year 2011, the Applicant is before Appeals with:

Appeals Officer's Name: John Harry
Appeals Officer's Telephone Number: (312) 582-6898

Attachment to Form 3115, Application for Change in Accounting Method
Filed Under Section 6.30 of the Appendix of Rev. Proc. 2011-14, as modified by Rev. Proc. 2014-17
Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural
Components) (Automatic Change #178)
Tax Year Ended December 31, 2013

Page 2, Part II, Question 6, Parent Corporation's Information

Parent Corporation's Name:

Ameren Corporation

Parent Corporation's EIN:

43-1723446

Parent Corporation's Address:

1901 Chouteau Ave., P.O. Box 66149

St. Louis, MO 63166-6149

Tax Years under Exam:

2012-2014

Tax Years before Appeals:

2007-2011

Page 2, Part II, Questions 9 & 10, Prior and Pending Method Changes and Requests

Within the past 5 years, Ameren Corporation has requested the accounting method changes listed below.

Trade or Business	Year of Change	Status	Accounting Method Change Requested
All trades and businesses in consolidated group	2009	Automatic	Deduction of self-insured medical and dental expenses
Electric power generation, transmission and distribution; natural gas distribution	2009	Consent Obtained	Mixed service and other indirect costs subject to Code Section 263A for self-constructed assets and electricity and the resale of natural gas.
All trades and businesses in consolidated group	2010	Automatic	Deduction of Bonuses
Transmission & Distribution	2010	Automatic	Routine repairs and maintenance costs on transmission and distribution assets
Transmission & Distribution	2010	Automatic	Dispositions of tangible depreciable assets
Generation of Electricity	2010	Consent Obtained	Coal Freight Costs
Transmission & Distribution	2011	Automatic	Routine repairs and maintenance costs and dispositions of transmission and distribution assets
Generation of Electricity	2013	Automatic	Repairs and maintenance costs and dispositions of Generation Assets

Attachment to Form 3115, Application for Change in Accounting Method
Filed Under Section 6.30 of the Appendix of Rev. Proc. 2011-14, as modified by Rev. Proc. 2014-17
Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural
Components) (Automatic Change #178)
Tax Year Ended December 31, 2013

Generation, Transmission &	2013	Automatic	General Asset Account
Distribution of Electricity			Election

The Applicant is concurrently filing the method change(s) described below for the tax year ended December 31, 2013.

Trade or Business	Year of Change	<u>Status</u>	Accounting Method Change Requested
Generation of Electricity	2013	Automatic	Routine Maintenance Costs for Generation Assets

Page 3, Part II, Question 12a, Item Being Changed

The Applicant is requesting to change its method of accounting for section 1245 assets used for power generation for purposes of determining when these assets are disposed of by the Applicant for depreciation purposes pursuant to section 6.30 of the Appendix to Rev. Proc. 2011-14, as modified by Rev. Proc. 2014-17.

Page 3, Part II, Question 12b, Present Method of Accounting

Under the present method of accounting, the Applicant uses the various units of property developed through guidance in existence prior to the issuance of Rev. Proc. 2013-24 to determine when assets are disposed of by the Applicant for depreciation purposes.

Page 3, Part II, Question 12c, Proposed Method of Accounting

Section 6.30 of the Appendix to Rev. Proc. 2011-14 provides an automatic change in method of accounting for Applicants that are making a change in method of accounting for dispositions of tangible property to comply with Treas. Reg. §1.168(i)-8T. Treas. Reg. §1.168(i)-8T(4)(c)(i) provides that for purposes of applying the disposition rules, the facts and circumstances of each disposition are considered in determining the appropriate asset disposed of. Further, this provision provides that the asset for disposition purposes cannot be larger than the unit of property as determined under the rules of Treas. Reg. §1.263(a)-3T(e) or as otherwise determined in published guidance issued by the IRS. The Applicant is making a concurrent change under Rev. Proc. 2013-24, issued by the IRS to provide guidance regarding units of property for electric generation assets.

Under the proposed method of accounting, the Applicant will determine the units of property for determining when generation assets are disposed of by the Applicant for depreciation purposes using units of property defined in Rev. Proc. 2013-24. Such use is consistent with the requirements of Section 6.30 of the Appendix to Rev. Proc. 2011-14 as modified by Rev. Proc.

Attachment to Form 3115, Application for Change in Accounting Method
Filed Under Section 6.30 of the Appendix of Rev. Proc. 2011-14, as modified by Rev. Proc. 2014-17
Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural
Components) (Automatic Change #178)
Tax Year Ended December 31, 2013

2014-17. Under the proposed method the Applicant is treating each of an asset's components as the asset in accordance with Treas. Reg. §1.168(i)-8T(c)(4)(ii)(F).

The Applicant's proposed units of property for determining when the property is disposed of by the Applicant for depreciation purposes are the same as the Applicant's units of property used for determining when the property is placed in service by the Applicant (when depreciation begins).

Page 3, Part II, Question 12d, Present Overall Method

The Applicant's present overall method of accounting is an accrual method.

The Applicant's proposed change in method of accounting for federal income tax purposes is not related to the adoption of the International Financial Reporting Standards (IFRS) for financial statement purposes.

Page 3, Part II, Question 13, Description of Trade(s) or Business(es)

The Applicant generates electricity, transmits electricity at high voltage, distributes electricity to customers, and transports and distributes natural gas to customers. The proposed change applies only to the Applicant's electric generation trade or business.

The principal business codes are provided on page 1 of this attachment to the Form 3115.

Page 3, Part II, Question 14, Books and Financial Statements

The proposed method will not be used for the Applicants' books and records and financial statements. Because the Applicants are rate-regulated public utilities, the designations of units of property have significant implications for the establishment of rates, and the existing accounting method remains appropriate for regulatory and financial accounting purposes.

Page 3, Part II, Question 16, Conference of Right

The Applicant requests a conference of right at the IRS National Office if the IRS proposes to rule adversely on this accounting method change. For these purposes, adversely is defined to include granting the method change on terms and conditions other than those requested by the Applicant.

Page 3, Part IV, Question 25, Section 481(a) Adjustment

Under its present method of accounting, the Applicant treats each disposition of a separate capitalized expenditure as the unit of property, without regard for whether the item is a functionally interdependent part of §1245 property, for purposes of determining when the property is disposed of by the Applicant for depreciation purposes.

Attachment to Form 3115, Application for Change in Accounting Method Filed Under Section 6.30 of the Appendix of Rev. Proc. 2011-14, as modified by Rev. Proc. 2014-17 Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components) (Automatic Change #178) Tax Year Ended December 31, 2013

The Applicant will determine its units of property for determining when §1245 assets are disposed of by the Applicant for depreciation purposes using the functional interdependence standard and unit of property provisions specified in Rev. Proc. 2013-24.

The difference between the present method and proposed method is the sum of the following, which collectively comprise the §481(a) adjustment:

- (i) An increase to taxable income for claimed retirement losses prior to January 1, 2013.
- (ii) A decrease to taxable income for the reversal of accumulated depreciation taken on basis attributed to (i) prior to January 1, 2013.

The §481(a) adjustment for each of the trades or businesses included in the method change is listed below. This net increase to taxable income will be spread over a four year period, beginning with the year of change pursuant to Section 5.04 of Rev. Proc. 2011-14.

Name	<u>EIN</u>	PBAC	481	(a)
Ameren Corporation	43-1723446	551112	\$	0
Union Electric Company	43-0559760	221100	<u>\$ 1,4'</u>	70,068
TOTAL			\$ 1.4	70,068

Request for Faxed Documents

Procedural Statement under Section 9.04(3) of Rev. Proc. 2014-1

The Applicants request that a copy of any document (e.g., a request for additional information or the letter ruling) related to this request for change in method of accounting be provided to the Applicant's authorized representatives via fax (fax numbers provided below).

Authorized Representatives' Fax Number:

(202) 312-7537, Attn: Ms. Sara Logan (813) 329-2425, Attn: Mr. Wade Hohol (813) 375-8317, Attn: Mr. Sal Montalbano (314) 206-1559, Attn: Mr. Kendall Coyne

Representation

As the assets in question are considered public utility property, the Applicant makes the following representations in accordance with Section 6.30(4)(d) of Rev. Proc. 2011-14 as modified by Rev. Proc. 2014-17:

(i) A normalization method of accounting (within the meaning of §168(i)(9)) will be used for the public utility property subject to the application;

Page 6 of 6

Ameren Corporation EIN: 43-1723446

Attachment to Form 3115, Application for Change in Accounting Method
Filed Under Section 6.30 of the Appendix of Rev. Proc. 2011-14, as modified by Rev. Proc. 2014-17
Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural
Components) (Automatic Change #178)
Tax Year Ended December 31, 2013

- (ii) As of the beginning of the year of change, the Applicant will adjust its deferred tax reserve account or similar account in the Applicant's regulatory books of account by the amount of the deferral of federal income tax liability associated with the § 481(a) adjustment applicable to the public utility property subject to the application; and
- (iii) Within 30 calendar days of filing the federal income tax return for the year of change, the Applicant will provide a copy of the completed application to any regulatory body having jurisdiction over the public utility property subject to the application.



December 23, 2013

Internal Revenue Service 1973 North Rulon White Blvd., Mail Stop 4917 Ogden, UT 84404

Re:

Ameren Corporation

EIN: 43-1723446

Dear Sir or Madam:

Enclosed please find a Form 3115, Application for Change in Accounting Method, filed by the above-mentioned Taxpayer requesting permission on behalf of itself and the subsidiaries listed on the attachment to the Form 3115, to change the method of accounting for dispositions of tangible depreciable assets under Section 6.30 of the Appendix of Rev. Proc. 2011-14 (Automatic Change #178).

The Taxpayer is under examination. Pursuant to Rev. Proc. 2012-20, however, the scope limitations under Section 4.02 of Rev. Proc. 2011-14 do not apply to a taxpayer making changes under 6.30 of the Appendix of Rev. Proc. 2011-14 for its first or second taxable year beginning after December 31, 2011. The waiver of the scope limitation also includes a waiver of the requirement to obtain consent of the Director under Section 6.03(4) of Rev. Proc. 2011-14. Ameren Corporation is requesting to make this change in method of accounting for its second taxable year beginning after December 31, 2011, the taxable year that began January 1, 2013 and ending December 31, 2013.

If you have any questions, please contact me at (202) 312-7934.

Sincerely,

Kala S. Walton

Enclosures

Form 3115 (with attachment)

Form 2848

Form 3115

(Rev. December 2009)
Department of the Treasury
Internal Revenue Service

Application for Change in Accounting Method

OMB No. 1545-015

Internal Revenue Service				***************************************	
Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (see instructions) 43-1723446			
Ameren Corporation		Principal business activity code number (see instructions) 551112			
Number, street, and room or suite no. If a P.O. box, see the		Tax year of change begins	(MM/DD/YYYY) 01/01	/2013	
1901 Chouteau Ave., P.O. Box 66149, Code	210	Tax year of change ends ()		/2013	
City or town, state, and ZIP code St. Louis, MO 63166-6149		Name of contact person (se	ee instructions) 1. PricewaterhouseCoopers	LIP	
Name of applicant(s) (if different than filer) and identification	number(s) (see instructions)	1	Contact person's telephone number		K-48:44440
See attached	·	***************************************	<u>(202) 414-141</u>	7	×********
If the applicant is a member of a consolidated	,		· · · · · · [X]	Marana (*****)Population de la company d	,,
			· · · · · · X		
Check the box to indicate the type of applic			te box to indicate the type		
Individual	Cooperative (Sec. 1381)	1	d change being requested	•	
X Corporation	Partnership	(see instructions)			
Controlled foreign corporation	S corporation		A		
(Sec. 957)	Insurance co. (Sec. 816(a))	Depreciation or			
10/50 corporation (Sec. 904(d)(2)(E))	Insurance co. (Sec. 831)	Financial Institu	cts and/or Financial Activities	; QI	
Qualified personal service corporation (Sec. 448(d)(2))	Other (specify)	Other (specify)		(D	
Exempt organization. Enter Code section	40236634654064836T0435633683848484833264575456737647546736475355647335538564	Depreciable As	Dispositions of Tangiblesets	************************	.4478+4
Caution: To be eligible for approval of the requested	d change in method of accounting, the to	axpayer must provide all in	formation that is relevant to the ta		34450
or to the taxpayer's requested change in method of a	- ·			, -	
well as any other information that is not specifically n					
The taxpayer must attach all applicable supplen		out this form.		TW I N	
Information For Automatic Cl 1 Enter the applicable designated automatic		and the resulted as	Inmatin ahanaa Entar	Yes N	0
only one designated automatic accountin IRS. If the requested change has no des both a description of the change and citat	g method change number, except a signated automatic accounting meth	as provided for in guida nod change number, ch	nce published by the eck "Other," and provide		
	ther Description				
2 Do any of the scope limitations described unavailable for the applicant's requested				X	
Note: Complete Part II below and then Part IV					
Ration Information For All Requests				Yes N	o
3 Did or will the applicant cease to engage terminate its existence, in the tax year of	change (see instructions)?		, , ,	X	
If "Yes," the applicant is not eligible to ma 4a Does the applicant (or any present or form	mer consolidated group in which the	e applicant was a memb	er during the		
applicable tax year(s)) have any Federal if "No," go to line 5.				X	
b Is the method of accounting the applicant any present or former consolidated group either (i) under consideration or (ii) placed	in which the applicant was a memi		e tax year(s))	X	
	Signature (see insti			AmmunumaZeere	, married
Under penalties of perjury, I declare that I have exam the application contains all the relevant lacts relating information of which preparer has any knowledge.	tined this application, including accompa to the application, and it is true, correct,	nying schedules and stater and complete. Declaration	ments, and to the best of my know of preparer (other than applicant	viedge and bei) is based on a	lief, ali
Filer		Preparer (ot	her than filen/applicant)		
·		Q let	P. Mutthe		
Signature and date	per o sing exhibitorido exposisiódistica elévida eléctro eléctro elévido eléctro de expo	Signature of individual	preparing the application and	amonamentaria	49 F4
		-		W	
Martin J. Lyons, Jr., Executive VP & Chie Name and Ilits print or type	######################################		ore P. Montalbano paring the application (print or		31444X-
realite and the (pint of type		Month of Broken big	renna aus abbucanou (bull ot	rype)	
Mart	12/20/12	4D4146B14a)444144b44444444444B44B44B44BB44BB44BB44B	rhouseCoopers LLP	*****************************	*****
	1420113	***************************************	preparing the application	· · · · · · · · · · · · · · · · · · ·	
For Privacy Act and Paperwork Reduction Act No	NCe, see the instructions.	Cat. No. 19280E	Form 3115	(Rev. 12-2009)	

	1115 (Rev. 12-2009) Ameren Corporation	43-1723446	Pe	ge 2
	III Information For All Requests (continued)		Yes	No
	is the method of accounting the applicant is requesting t			
		n which the applicant was a member during the applicable		
	tax year(s)) for any tax year under examination (see instr			X
d	Is the request to change the method of accounting being			
	division director consent to the filing of the request (see			X
	If "Yes," attach the consent statement from the director.			
e	Is the request to change the method of accounting being	g filed under the 90-day or 120-day window period?		X
	If "Yes," check the box for the applicable window period:			
	Comment Comment	ramination ended		
1	If you answered "Yes" to line 4a, enter the name and tele	ephone number of the examining agent and the tax		
	year(s) under examination. Name Jacqueline Upchurch Telepho	/04 AL PPA DOTA T		
g		one number (314) 554-2674 Tax year(s) 2012-2013 nining agent identified on line 4f?		
9 5а	Does the applicant (or any present or former consolidate	alling agent luchtilled on line 4(*,	X	
to sa	applicable tax year(s)) have any Federal income tax retu-	in group in which the applicant was a member during the imfe) hefore Annexic and/or a Federal court?	X	
	If "Yes," enter the name of the (check the box) X Appe	pals officer and/or counsel for the government		90000
	telephone number, and the tax year(s) before Appeals ar			
		one number See Attached Tax year(s) See Attached		
h	Has a copy of this Form 3115 been provided to the Appe			
their	on line 5a?	als officer and/or courser for the government identified		WHA.
			Х	11/11/11
C	is the method of accounting the applicant is requesting to	o change an issue under consideration by Appeals and/or		
	a Federal court (for either the applicant or any present or	/ former consolidated group in which the applicant was a		
	member for the tax year(s) the applicant was a member) If "Yes," attach an explanation.	(see instructions)?	200000000	X
6	If the applicant answered "Yes" to line 4a and/or 5a with	respect to any present or former consolidated aroun		
**	attach a statement that provides each parent corporation			
	and (d) tax year(s) during which the applicant was a men			
	and/or before a Federal court.	See Attached		
	If for federal income tax purposes, the applicant is either			
	a partnership or an S corporation, is it requesting a change	are from a method of accounting that is an issue under		
	consideration in an examination, before Appeals, or before	ure a Federal court, with respect to a Federal income tax		
	return of a partner, member, or shareholder of that entity	?····	N/	/A
	If "Yes," the applicant is not eligible to make the change.			
	Does the applicable revenue procedure (advance conser			
	receive audit protection for the requested change (see in:	structions)?		X
b	If "Yes," attach an explanation.			
9a	Has the applicant, its predecessor, or a related party requ	uested or made (under either an automatic change		
	procedure or a procedure requiring advance consent) a c	change in method of accounting within the past 5 years		
	(including the year of the requested change)?	* * * * * * * * * * * * * * * * * * * *	X	<u> </u>
þ	If *Yes,* for each trade or business, attach a description of	of each requested change in method of accounting		
	(including the tax year of change) and state whether the a	applicant received consent. See Attached		
C	If any application was withdrawn, not perfected, or denied	d, or if a Consent Agreement granting a change was not		
	signed and returned to the IRS, or the change was not ma	· · · · · · · · · · · · · · · · · · ·		
	an explanation.	N/A		
10a	Does the applicant, its predecessor, or a related party cur	rrently have pending any request (including any		
	concurrently filed request) for a private letter ruling, chang	ge in method of accounting, or technical advice?	X	GREAT CONTACT
b	If "Yes," for each request attach a statement providing the	e name(s) of the taxpayer, identification number(s), the		
	ype of request (private letter ruling, change in method of	accounting, or technical advice), and the specific issue(s)		
	in the request(s).	See Attached		
11	Is the applicant requesting to change its overall method of	of accounting?	Tankana P	X
	If "Yes," check the appropriate boxes below to indicate the	e applicant's present and proposed methods of		
	accounting. Also, complete Schedule A on page 4 of the t Present method: Cash Accrual			
		Hybrid (attach description)		
I	Proposed method: Cash Accrual	Hybrid (attach description)		

Form 31	15 (Rev. 12-2009) Ameren Corporation	43-1723446	Pa	ige 3
Part	Information For All Request	s (continued)	Yes	No
12		g its overall method of accounting, or (ii) is changing its overalt method of cial method of accounting for one or more items, attach a detailed and lowing:		
a	The item(s) being changed.	See Attached		
b	The applicant's present method for the			
C	The applicant's proposed method for the			
d	The applicant's present overall method	• • • • • • • • • • • • • • • • • • • •		
13	activity code for each. If the applicant h	tion of the applicant's trade(s) or business(es), and the principal business as more than one trade or business as defined in Regulations section		
		te or business is accounted for separately; the goods and services If any other types of activities engaged in that generate gross income; the		
		rade or business; and which trade or business is requesting to change its		
	accounting method as part of this appli	cation or a separate application. See Attached		
14		g be used for the applicant's books and records and financial statements?		
	For insurance companies, see the Instr	uctions	20000000	X
d #*_	If "No," attach an explanation.	See Attached		
15a	reorganization, merger, or liquidation) d	gage, in a transaction to which section 381(a) applies (e.g., a during the proposed tax year of change determined without regard to any		
ь	If "Yes." for the items of income and ex	on 381(b)(1)?		X
	the methods of accounting used by the	parties to the section 381(a) transaction immediately before the date of		
	distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to		
	the change(s) requested in this applicat			
16	Does the applicant request a conference	e with the IRS National Office if the IRS proposes an adverse response? See Attached	X	
17	If the applicant is changing to either the	overall cash method, an overall accrual method, or is changing its method		
	of accounting for any property subject to	o section 263A, any long-term contract subject to section 460, or		
	inventories subject to section 474, enter change.	r the applicant's gross receipts for the 3 tax years preceding the tax year of		
		N/A	· ////////////////////////////////////	
	1st preceding	2nd preceding 3rd preceding		
	year ended: mo. yr.	year ended: mo. yr. year ended: mo. yr. \$	- 000	
Part I	-		Yes	No
18		scribed in any revenue procedure, revenue ruling, notice, regulation, or	les	W
	other published guidance as an automa	itic change request?	N	IA
	If "Yes," attach an explanation describing request procedures.	ng why the applicant is submitting its request under advance consent		
19	Attach a full explanation of the legal bas	sis supporting the proposed method for the Item being changed. Include a		
	detailed and complete description of the	a facts that explains how the law specifically applies to the applicant's		
	situation and that demonstrates that the	applicant is authorized to use the proposed method. Include all authority		
	(statutes, regulations, published fullings, discussion of the contrary authorities or	court cases, etc.) supporting the proposed method. Also, include either a a statement that no contrary authority exists.		
***		, ,		
20 21		to the proposed change (see instructions).		
	Attach a statement of the applicant's really the applicant is a member of a consoling	asons for the proposed change. idated group for the year of change, do all other members of the		
S-m/kes	consolidated group use the proposed m	ethod of accounting for the item being changed?	WWW.	<i>(((())</i>
	If "No," attach an explanation.	and an address of the restriction being energed to the transfer to the transfe	7/10/10	
	Enter the amount of user fee attached t			
b		ser fee, attach the required information or certification (see instructions).		
Parel			Yes	No
	implement the requested change in method (enue ruling, notice, regulation, or other published guidance require the applicant to of accounting on a cut-off basis rather than a section 481(a) adjustment?		X
	If "Yes," do not complete lines 25, 26, a	nd 27 below.		
25	Enter the section 481(a) adjustment. Inc	dicate whether the adjustment is an increase (+) or a decrease (-) in		
	income. \$ See Attached	Attach a summary of the computation and an explanation of the		
	memorogy used in determine the Sec the computation for each component if	tion 481(a) adjustment. If it is based on more than one component, show more than one applicant is applying for the method change on the same		
	application, attach a list of the name. Ide	entification number, principal business activity code (see instructions), and		
	the amount of the section 481(a) adjustr	ment attributable to each applicant.		
			10000000	MAHAA

Form 3	1115 (Rev. 12-2009) Ameren Corporation	43-1723446	Page 4
Part			Yes No
26	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the		
	entire amount of the adjustment into account in the year of change?		N/A
27	Is any part of the section 481(a) adjustment attributable to transaction		
	consolidated group, a controlled group, or other related parties? .	• • • • • • • • • • • • • • • • • • • •	L X
	If "Yes," attach an explanation.		
	edule A—Change in Overall Method of Accounting (If Sched	ule A applies, Part I below must be completed.	**************************************
Pali	**************************************		N/A
1	Enter the following amounts as of the close of the tax year preceding		ach a
	statement providing a breakdown of the amounts entered on lines 1		
**	Income approach but not engoined (auch ne approach regalushle)		<u>nount</u>
8	Income accrued but not received (such as accounts receivable)		***************************************
b	Income received or reported before it was earned (such as advanced		
_	the income and the legal basis for the proposed method		
C	Expenses accrued but not paid (such as accounts payable)		**************************************
d	Prepaid expenses previously deducted		TOTAL PROPERTY AND
e	Supplies on hand previously deducted and/or not previously reported		
	Inventory on hand previously deducted and/or not previously reporte		
9	Other amounts (specify). Attach a description of the item and the leg calculation of the section 481(a) adjustment.		
B-s	Net section 481(a) adjustment (Combine lines 1a-1g.) Indicate whe		\
91	or decrease (-) in income. Also enter the net amount of this section		
	tr mm	*O (A) adjustificati aniount of Fait 17,	I
		* * * * * * * * * * * * * * * * * * * *	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
2	is the applicant also requesting the recurring item exception under so	ection 461(h)(3)?	∏No
3	Attach copies of the profit and loss statement (Schedule F (Form 104	Summer	3-m-1-1-2
••	the close of the tax year preceding the year of change. Also attach a	statement enscituing the accounting method uned u	, dS VI Whon
	preparing the balance sheet. If books of account are not kept, attach	a copy of the hydrogen pohedular submitted with the	ATIBIT
	Federal income tax return or other return (e.g., tax-exempt organizati		
	1a through 1g, do not agree with those shown on both the profit and		
	explaining the differences.	ious sidioment and maidina sidas, accord a secie	2)114111
Part		quest (see instructions)	N/A
*****	cants requesting a change to the cash method must attach the following		
1	A description of inventory items (items whose production, purchase,		: and
•	supplies used in carrying out the business.	or only to an mount producing taxon, and materials	, and
2	An explanation as to whether the applicant is required to use the acc	rual method under any section of the Code or regula	ations
	dule B—Change to the Deferral Method for Advance Paym	ents (see instructions)	N/A
1	If the applicant is requesting to change to the Deferral Method for ad-		
	2004-34, 2004-1 C.B. 991, attach the following information:	y	
a	A statement explaining how the advance payments meet the definition	n in section 4.01 of Rev. Proc. 2004-34.	
b	If the applicant is filing under the automatic change procedures of Re	v. Proc. 2008-52, the information required by section	'n
	8.02(3)(a)-(c) of Rev. Proc. 2004-34.		
C	If the applicant is filing under the advance consent provisions of Rev.	Proc. 97-27, the information required by section	
	8.03(2)(a)-(f) of Rev. Proc. 2004-34.		
2	If the applicant is requesting to change to the deferral method for adv	ance payments described in Regulations section	
	1.451-5(b)(1)(ii), attach the following.		
	A statement explaining how the advance payments meet the definitio		
b	A statement explaining what portions of the advance payments, if any		s are
	integral to the provisions of goods or items, and whether any portions	of the advance navments that are attributable to	
C	non-integral services are less than five percent of the total contract pa	rices. See Regulations sections 1.451-5(a)(2)(i) and	(3).
₩,	A statement explaining that the advance payments will be included in	rices. See Regulations sections 1.451-5(a)(2)(i) and income no later than when included in gross receip	(3). ts for
	A statement explaining that the advance payments will be included in purposes of the applicant's financial reports. See Regulations section	rices. See Regulations sections 1.451-5(a)(2)(i) and income no later than when included in gross receip 1.451-5(b)(1)(ii).	ts for
	A statement explaining that the advance payments will be included in	rices. See Regulations sections 1.451-5(a)(2)(i) and income no later than when included in gross receip 1.451-5(b)(1)(ii). Regulations section 1.451-5(c) applies and if so, wh	ets for

43-1723446

Schedule C—Changes Within the LiFO Inventory Method (see instructions)

Refer General LIFO Information

N/A

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all Forms 970, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
 - a Valuing inventory (e.g., unit method or dollar-value method).
 - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method etc.).
 - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.).
 - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method).
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

Pariall Change in Pooling Inventories

N/A

- If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
 - a A description of the types of products produced by the applicant. If possible, attach a brochure.
 - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
 - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
 - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
 - A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
 - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Form 3115 (Rev. 12-2009)

Schedule D—Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions) Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.) To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting indicated and expenses from long-term contracts. Also, attach a representative actual contract (without any delegation) for the requirement of the applicant is a construction contracts, attach a detailed description of its construction activities. Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?	s No s No s No
Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.) To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting in and expenses from long-term contracts. Also, attach a representative actual contract (without any delegation) for the requesting to the applicant is a construction contractor, attach a detailed description of its construction activities. Za Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?	N/A come Jested S No S No S No
Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.) To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting in and expenses from long-term contracts. Also, attach a representative actual contract (without any delegation) for the requesting. If the applicant is a construction contractor, attach a detailed description of its construction activities. Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?	come Jested S No S No S No S No
and expenses from long-term contracts. Also, attach a representative actual contract (without any delegation) for the requence change. If the applicant is a construction contractor, attach a detailed description of its construction activities. 2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?	s No s No s No
and expenses from long-term contracts. Also, attach a representative actual contract (without any delegation) for the requence change. If the applicant is a construction contractor, attach a detailed description of its construction activities. 2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?	s No s No s No
change. If the applicant is a construction contractor, attach a detailed description of its construction activities. 2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?	s No s No s No s No
Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?	s No s No s No
b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)?	s No s No s No
If line 2b is "No," attach an explanation. If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)?	s No s No
c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)?	s No
cost under Regulations section 1.460-4(b)?	s No
d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)?	s No
method under Regulations section 1.460-4(c)(2)?	s No
If tine 2d is "Yes," attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor. If line 2d is "No," attach an explanation of what method the applicant is using and the authority for its use. 3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?	s No
contract's completion factor. If line 2d is "No," attach an explanation of what method the applicant is using and the authority for its use. 3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?	··· Immed * * * *
 Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?	··· Immed * * * *
 b If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts. c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods 4 To determine a contract's completion factor using the percentage-of-completion method: 	··· Immed * * * *
term manufacturing contracts. c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods To determine a contract's completion factor using the percentage-of-completion method:	Emercani
 Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods To determine a contract's completion factor using the percentage-of-completion method: 	,
4 To determine a contract's completion factor using the percentage-of-completion method:	•
a Mill the continue ten the and to and mathed in Decideting and the Area 1/2/10	47FBW4
a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)?	s No
b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and	
Regulations section 1.460-5(c))?	s L_No
5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term	
contracts or Federal long-term contracts.	***************************************
Part II Change in Valuing inventories including Cost Allocation Changes (Also complete Part III on pages 7	and 8.) N/A
1 Attach a description of the inventory goods being changed.	
2 Attach a description of the inventory goods (if any) NOT being changed.	. га.,
3a Is the applicant subject to section 263A? If "No," go to line 4a	sNo
If "No," attach a detailed explanation	s Mo
	· L]
I DANDE DANDE DE L'ARTE DE	entory Not
48 Check the appropriate doxes below.	g Changed
	ent method
Specific identification	
LIFO	
Other (attach explanation)	
Valuation methods:	
Cost	1
Cost or market, whichever is lower	
Retail cost	
Retail, lower of cost or market	
Other (attach explanation)	
b Enter the value at the end of the tax year preceding the year of change .	
5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see	
instructions).	
a Copies of Form(s) 970 filed to adopt or expand the use of the method.	
 a Copies of Form(s) 970 filed to adopt or expand the use of the method. b Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method. 	od
 a Copies of Form(s) 970 filed to adopt or expand the use of the method. b Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method. 	
 a Copies of Form(s) 970 filed to adopt or expand the use of the method. b Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method. 	

40.4	**		
43-1	17.	141	in.

Form	3115	(Hev.	12-2009)	Ameren	Corporation	1

Part III

Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)).

....

Page 7

Section A—Allocation and Capitalization Methods

N/A N/A

N/A

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B-Direct and Indirect Costs Required To Be Aliocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

Proposed method Present method 1 2 3 4 5 6 7 8 9 10 11 Depreciation, amortization, and cost recovery allowance for equipment and facilities 12 13 14 15 16 17 Maintenance and repairs that relate to a production, resale, or long-term contract activity . . . 18 Engineering and design costs (not including section 174 research and experimental 19 20 21 22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant 23 24 25 Administrative costs (not including any costs of selling or any return on capital) 26 27 28

Form	3115	(Rev. 12-2009) An	neren	Corpor	ation
ear	13 111	Metho	nd of	Cost	Allocs	ation (s

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Page 8

	Method of Cost Allocation (see instructions) (continued)	***************************************	N/A
	ion C—Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is	requesting to chan	ge its
meth	od for these costs.)	AND THE RESIDENCE OF THE PROPERTY OF THE PROPE	N/A
		Present Method	Proposed Method
3	Marketing, selling, advertising, and distribution expenses		
2	Research and experimental expenses not included in Section B, line 26		
3 4	Bidding expenses not included in Section B, tine 22		
5	General and administrative costs not included in Section B		
8	Cost of strikes		
7	Warranty and product liability costs	**************************************	***************************************
8	Section 179 costs		
9	On-site storage	***************************************	
10	Depreciation, amortization, and cost recovery allowance not included in Section B,		***************************************
**	line 11 ,		
11	Other costs (Attach a list of these costs.)		
***************************************	edule E—Change in Depreciation or Amortization (see instructions)		N/A
	cants requesting approval to change their method of accounting for depreciation or amortization of		
րույլ Մարևլ	cants requesting approval to change their metriod of accounting for depreciation of amortization c cants <i>must</i> provide this information for each item or class of property for which a change is reque	ompiete unis section	п.
	· · · · · · · · · · · · · · · · · · ·		
	. See the List of Automatic Accounting Method Changes in the instructions for information reg		
	r sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. Do not file Form 3115 with res election revocations (see instructions).	pect to certain late	elections
	•		
1	is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)?	· • • • • • × ×	Yes No
	If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).		
2	Is any of the depreciation or amortization required to be capitalized under any Code section (e.g.	. section	
	263A)?		Tyes TNo
	If "Yes," enter the applicable section		
2	自由的工作,不是一个工作,不是一个工作,不是一个工作,不是一个工作,不是一个工作,不是一个工作,不是一个工作,不是一个工作,不是一个工作,不是一个工作,不是一个工作,不		
3	Has a depreciation, amortization, or expense election been made for the property (e.g., the elect		—1
	section 168(f)(1), 179, or 179C)?	· · · · · · · ·	YesNo
4a	To the extent not already provided, attach a statement describing the property being changed. In		
	type of property, the year the property was placed in service, and the property's use in the application	ant's trade or busin	ess or
	income-producing activity.		
þ	If the property is residential rental property, did the applicant live in the property before renting it?	' <i></i>	Yes No
C	Is the property public utility property?		□Yes □No
5	To the extent not already provided in the applicant's description of its present method, attach a si	*-	
•	property is treated under the applicant's present method (e.g., depreciable property, inventory property is treated under the applicant's present method (e.g., depreciable property, inventory property is treated under the applicant's present method (e.g., depreciable property, inventory property is treated under the applicant's present method (e.g., depreciable property, inventory property is treated under the applicant's present method (e.g., depreciable property, inventory property is treated under the applicant's present method (e.g., depreciable property, inventory property is treated under the applicant's present method (e.g., depreciable property, inventory property is treated under the applicant's present method (e.g., depreciable property, inventory property is treated under the applicant's present method (e.g., depreciable property, inventory property is treated under the applicant's present method (e.g., depreciable property).		
	Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a co	rrant avances of) 161
_		•	•
6	If the property is not currently treated as depreciable or amortizable property, attach a statement	of the facts support	ting the
	proposed change to depreciate or amortize the property.		
7	If the property is currently treated and/or will be treated as depreciable or amortizable property, p	rovide the following	
	information for both the present (if applicable) and proposed methods:	•	
æ	The Code section under which the property is or will be depreciated or amortized (e.g., section 16	38(g)).	
b	The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated u		/ACRS) or
	under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each	n asset depreciated	under
	former section 168 (ACRS); an explanation why no asset class is identified for each asset for whi	ch an asset class h	as not
	been identified by the applicant.		
	The facts to support the asset class for the proposed method.		
	The depreciation or amortization method of the property, including the applicable Code section (e	.g., 200% declining	ı balance
	method under section 168(b)(1)).		y no north m
e	The useful life, recovery period, or amortization period of the property.		
f	The applicable convention of the property.		
9	A statement of whether or not the additional first-year special depreciation allowance (for example	e, as provided by se	ection
	168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If n	ot, also provide an	explanation
	as to why no special depreciation allowance was or will be claimed.	•	

Attachment to Form 3115, Application for Change in Accounting Method
Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components)
Automatic Change #178

Filed Under Section 6.30 of the Appendix of Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-20

Tax Year Ending December 31, 2013

Name of Applicants

Ameren Corporation (EIN: 43-1723446), the parent of a group of affiliated corporations that file a consolidated tax return, is requesting to make this change in accounting method on behalf of the following entities (hereinafter collectively referred to as the "Applicant") for the tax year ending December 31, 2013:

<u>Name</u>	EIN	PBAC	Sec. 481(a)
Ameren Corporation	43-1723446	551112	\$ 0
Union Electric Company	43-0559760	221100	(\$ 13,366,117)
TOTAL			(\$ 13,366,117)

Page 1, Part I, Question 2, Scope Limitations

Pursuant to section 6.30(2) of the APPENDIX of Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-20, the scope limitations in section 4.02 of Rev. Proc. 2011-14 do not apply to a taxpayer that makes this change in method of accounting for its first or second taxable year beginning after December 31, 2011.

Page 2, Part II, Question 5a, Applicant Before Appeals

For tax years 2007-2010, the Applicant is before Appeals with:

Appeals Officer's Name:
Appeals Officer's Telephone Number:

Sharon Derrick

(404) 338-7326

For tax year 2011, the Applicant is before Appeals with:

Appeals Officer's Name:

John Harry

Appeals Officer's Telephone Number:

(312) 582-6898

Page 2, Part II, Question 6, Parent Corporation's Information

Parent Corporation's Name:

Ameren Corporation

Parent Corporation's EIN:

43-1723446

Parent Corporation's Address:

1901 Chouteau Ave.,

P.O. Box 66149

St. Louis, MO 63166-6149

Tax Years under Exam:

2012-2013

Tax Years before Appeals:

2007-2011

Attachment to Form 3115, Application for Change in Accounting Method
Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components)
Automatic Change #178

Filed Under Section 6.30 of the Appendix of Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-20

Tax Year Ending December 31, 2013

Page 2, Part II, Questions 9 & 10, Prior and Pending Method Changes and Requests

Within the past 5 years, Ameren Corporation has requested the accounting method changes listed below.

Trade or Business	Year of Change	Status	Accounting Method Change Requested
All trades and businesses in consolidated group	2009	Automatic	Deduction of self-insured medical and dental expenses
Electric power generation, transmission and distribution; natural gas distribution	2009	Consent Obtained	Mixed service and other indirect costs subject to Code Section 263A for self-constructed assets and electricity and the resale of natural gas.
All trades and businesses in consolidated group	2010	Automatic	Deduction of Bonuses
Transmission & Distribution	2010	Automatic	Routine repairs and maintenance costs on transmission and distribution assets
Transmission & Distribution	2010	Automatic	Dispositions of tangible depreciable assets
Generation of Electricity	2010	Consent Obtained	Coal Freight Costs
Transmission & Distribution	2011	Automatic	Routine repairs and maintenance costs and dispositions of transmission and distribution assets

The Applicant is concurrently filing the method change(s) described below for the tax year ending December 31, 2013.

Trade or Business	Year of Change	<u>Status</u>	Accounting Method Change Requested
Generation of Electricity	2013	Automatic	Repair and Maintenance Costs for Generation Assets
Generation, Transmission & Distribution of Electricity	2013	Automatic	General Asset Account Election

Attachment to Form 3115, Application for Change in Accounting Method
Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components)
Automatic Change #178

Filed Under Section 6.30 of the Appendix of Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-20

Tax Year Ending December 31, 2013

Page 3, Part II, Question 12a, Item Being Changed

The Applicant is requesting to change its method of accounting for section 1245 assets used for power generation for purposes of determining when these assets are disposed of by the Applicant for depreciation purposes pursuant to section 3.30 of the Appendix of Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-20.

The Applicant's proposed change in method of accounting for federal income tax purposes is not related to the adoption of the International Financial Reporting Standards (IFRS) for financial statement purposes.

Page 3, Part II, Question 12b, Present Method of Accounting

Under the present method of accounting, the Applicant uses the following units of property to determine when assets are disposed of by the Applicant for depreciation purposes:

- 1. Nuclear generation plant each of the functionally-interdependent systems within the plant are treated as a unit of property, including the following:
 - a. Circulating and service water system
 - b. Condenser, Condensate, and Feedwater system
 - c. Steam system
 - d. Reactor system
 - e. Safety system
 - f. Controls and auxiliary systems
 - g. Containment system
 - h. Fuel storage and handling system
 - i. Cooling water system
 - j. Fire protection system
 - k. Radioactive waste disposal system
 - I. Plant waste disposal system
 - m. Plant electrical system
 - n. Generator(s)
 - o. Turbine(s)
 - p. HVAC system
 - q. Meteorological monitoring system
 - r. Security system
 - s. Communications system
 - t. Switchyard
 - u. Auxiliary Boiler
 - v. Back-up Power System
 - w. Fuel
- 2. Hydroelectric generating facilities (including pumped storage) each of the

Attachment to Form 3115, Application for Change in Accounting Method
Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components)
Automatic Change #178

Filed Under Section 6.30 of the Appendix of Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-20

Tax Year Ending December 31, 2013

functionally-interdependent systems within a plant are treated as a unit of property including the following:

- a. Turbine(s) in a plant
- b. Generator(s) in a plant
- c. Switchyard at a plant
- d. Powerhouse(s) in a plant
- e. Control Room in a plant
- f. Battery Room in a plant
- g. HVAC system in a plant
- 3. Fossil fuel generation plants each of the functionally-interdependent systems within a plant are treated as a unit of property including the following:
 - a. Circulating water system in a plant
 - b. Heat cycle/feedwater system in a plant
 - c. Boiler(s) in a plant
 - d. Boiler draft(s) in a plant
 - e. Turbine generator(s) in a plant
 - f. Switchyard in a plant
 - g. Pollution control system in a plant
 - h. Fuel handling system in a plant Domestic water system in a plant
 - i. Electrical control system in a plant
 - i. HVAC system in a plant
 - k. Fire protection system in a plant
 - l. Infrastructure for each plant
- 4. Single-cycle, gas-fired combustion turbine generation plants each of the functionally-interdependent systems within a plant are treated as a unit of property including the following:
 - a. Fuel delivery system in a plant
 - b. Air inlet system in a plant
 - c. Compressor turbine generator in a plant
 - d. Electrical control system in a plant
 - e. Environmental control system in a plant
 - f. Fire protection system in a plant
 - g. HVAC system in a plant
 - h. Switchyard at a plant
 - i. Infrastructure for each plant

Page 3, Part II, Ouestion 12c, Proposed Method of Accounting

Section 6.30 of the Appendix to Rev. Proc. 2011-14 provides an automatic change in method of accounting for taxpayers that are making a change in method of accounting for dispositions of tangible property to comply with Treas. Reg. §1.168(i)-8T. Treas. Reg. §1.168(i)-8T(4)(c)(i)

Attachment to Form 3115, Application for Change in Accounting Method
Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components)
Automatic Change #178

Filed Under Section 6.30 of the Appendix of Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-20

Tax Year Ending December 31, 2013

provides that for purposes of applying the disposition rules, the facts and circumstances of each disposition are considered in determining the appropriate asset disposed of. Further, this provision provides that the asset for disposition purposes cannot be larger than the unit of property as determined under the rules of Treas. Reg. §1.263(a)-3T(e) or as otherwise determined in published guidance issued by the IRS. The Applicant is making a concurrent change under Rev. Proc. 2013-24, issued by the IRS to provide guidance regarding units of property for electric generation assets.

Under the proposed method of accounting, the Applicant will determine the units of property for determining when generation assets are disposed of by the Applicant for depreciation purposes using units of property defined in Rev. Proc. 2013-24. Such use is consistent with the requirements of Section 6.30 of the Appendix to Rev. Proc. 2011-14. Under the proposed method the Applicant is treating each of an asset's components as the asset in accordance with Treas. Reg. §1.168(i)-8T(c)(4)(ii)(F).

As the assets in question are considered public utility property, the Applicant makes the following representations in accordance with Section 6.30(4)(d) of Rev. Proc. 2011-14 as modified by Rev. Proc. 2012-20:

- (i) A normalization method of accounting (within the meaning of \$168(i)(9)) will be used for the public utility property subject to the change;
- (ii) As of the beginning of the year of change, the taxpayer will adjust its deferred tax reserve account or similar account in the taxpayer's regulatory books of account by the amount of the deferral of federal income tax liability associated with the § 481(a) adjustment applicable to a change in method of accounting specified in section 6.28(3)(a)(iv), (v), (vii), or (viii) or section 6.28(3)(b)(iii), (iv), (vi), or (vii) of this APPENDIX made for the public utility property subject to the change; and
- (iii) Within 30 calendar days of filing the federal income tax return for the year of change, the taxpayer will provide a copy of the completed application to any regulatory body having jurisdiction over the public utility property subject to the change.

The Applicant's proposed units of property for determining when the property is disposed of by the Applicant for depreciation purposes are the same as the Applicant's units of property and major components used for determining when the property is placed in service by the Applicant (when depreciation begins). The Applicant will also dispose of any "major components" of their units of property as warranted.

The Applicant proposes to designate the electric generation units of property for disposition purposes in accordance with the unit of property and major component definitions set forth in Appendix A of Rev. Proc. 2013-24. Following is the list of tax units of property and corresponding major components as defined by Rev. Proc. 2013-24.

Attachment to Form 3115, Application for Change in Accounting Method Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components) Automatic Change #178

- Fossil Generation Power Plant Units of property include, for example, but are not limited to:
 - o Station Property
 - o Turbine building crane
 - o All other overhead cranes
 - o All compressed air systems
 - Main Boiler
 - o Primary furnace, including all tubing, baffles, and valves
 - o Economizer
 - o Steam Drum
 - o Reheater
 - o Superheater
 - o Convection pass
 - o Complete burner system
 - o Instrumentation and controls
 - Auxiliary Boiler
 - o No major components
 - Combustion Air System
 - o Forced draft fan
 - o Induced draft fan
 - o Induced draft booster fan
 - o Ductwork, incl the combustion air ductwork, flue gas ductwork, and all
 - o Related expansion joints
 - o Air preheater
 - o Instrumentation and controls
 - Flue-Gas Desulfurization (FGD) Scrubber (Sox removal) System
 - o FGD sorbent handling sys, which received, stores, and transports the sorbent
 - o Sorbent delivery system, which incl the crushing and slicing equipment
 - o FGD vessel
 - o Scrubber circulating pumps
 - o Scrubber wastewater removal system
 - o Instrumentation and controls
 - NOx Removal System
 - o Selective catalytic reducer box
 - o Ammonia/urea transport system, incl the transport and injection equipment
 - o Instrumentation and controls
 - Activated Carbon Handling and Injection System
 - o Instrumentation and controls
 - o Continuous Emissions Monitoring System
 - o Instrumentation and controls
 - o Condensate/Feedwater System
 - Each boiler feed pump turbine, if the boiler feedpump is power by a steam turbine

Attachment to Form 3115, Application for Change in Accounting Method Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components) Automatic Change #178

- o Each boiler feed pump
- o The primary condensate pump
- o The water conveyance system
- o The evaporator system
- o Instrumentation and controls
- Turbine
 - o Shell and casing
 - o Instrumentation and controls
 - o Complete set of blades in each section of the turbine (e.g. if turbine has high, medium, and low-pressure sections, there are three major components: one set for blades for each section of the turbine)
 - Shaft section in each section of the turbine (e.g., if turbine has high, medium, and low-pressure sections, there are three major components, one shaft for each section of the turbine)
- Generator
 - o Stator, including the windings, shell and casing
 - o Rotor, incl core and windings
 - o Instrumentation and controls
- Condenser and Cooling Water System
 - o Condenser
 - o Cooling tower
 - Water conveyance system
 - Primary circulating water pump that draws from a unique source (such as lake, river, or ocean) for a once-through system, or which feeds one or more cooling water towers
 - o Instrumentation and controls
- Water Treatment System
 - o Filtration system
 - o Desalination system
 - o Demineralization system
 - o Disinfection system, incl chlorination
 - o Sedimentation system
 - o Instrumentation and controls
- Water Supply System
 - o Each storage tank
 - o Water conveyance system
 - o Instrumentation and controls
- Wastewater System
 - o Each treatment tank
 - o Wastewater conveyance system
 - o Instrumentation and controls
- Fuel Storage and Handling System
 - o Coal handling systems

Attachment to Form 3115, Application for Change in Accounting Method
Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components)
Automatic Change #178

- o Coal conveyors
- o Each silo
- o Coal handling stations, and
- o Instrumentation and controls
- Pulverizer
 - o No major components
- Ash Handling System
 - o Each fly ash pond
 - o Bottom ash handling system
 - o Electrostatic precipitator
 - o Bag house, including bags
 - o Fly ash handling system, and
 - o Instrumentation and controls
- Auxiliary Power System
 - o Each auxiliary generator
- Simulator
 - o No major components
- Main Step-up Transformer
 - o No major components
- Ventilation System
 - o No special rule
- Station Electrical Delivery System
 - o No special rule
- Safety System
 - o No special rule
- Fire Protection System
 - o No special rule
- Accessory Buildings
 - o No special rule
- Natural Gas or Oil Fired Power Stations Units of property include, for example, but are not limited to:
 - Station Property
 - o Turbine building crane,
 - All other overhead cranes, and
 - o All compressed air systems
 - Main Boiler
 - o Primary furnace, including all tubing, baffles, and valves,
 - o Economizer
 - o Steam drum
 - Superheater

Attachment to Form 3115, Application for Change in Accounting Method
Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components)
Automatic Change #178

- o Convection pass
- o Complete burner system, and
- o Instrumentation and controls
- Auxiliary Boiler
 - o No major components
- Combustion Air System
 - o Forced draft fan,
 - o Induced draft fan
 - Ductwork, including the combustion air ductwork, the flue gas ductwork, and all related expansion joints,
 - o Air preheater, and
 - o Instrumentation and controls
- NOx Removal System
 - o Selective catalytic reducer box,
 - o Ammonia/urea transport system, including the transport and injection equipment, and
 - o Instrumentation and controls
- Continuous Emissions Monitoring System
 - o Instrumentation and controls
- Condensate/Feedwater System
 - o Each boiler feed pump turbine, if the boiler feedpump is power by a steam turbine.
 - o Each boiler feed pump
 - o The deaerater system
 - o The primary condensate pump
 - o The water conveyance system
 - o The evaporator system
 - Instrumentation and controls
- Turbine
 - o Shell and casing
 - o Instrumentation and controls
 - Complete set of blades in each section of the turbine (e.g. if turbine has high, medium, and low-pressure sections, there are three major components: one set for blades for each section of the turbine)
 - o Shaft section in each section of the turbine (e.g., if turbine has high, medium, and low-pressure sections, there are three major components, one shaft for each section of the turbine)
- a Generator
 - o Stator, including the windings, shell and casing
 - o Rotor, incl core and windings
 - o Instrumentation and controls
- Condenser and Cooling Water System
 - o Condenser

Attachment to Form 3115, Application for Change in Accounting Method Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components) Automatic Change #178

- o Cooling tower
- o Water conveyance system
- Each primary circulating water pump that draws from a unique source (such as lake, river, or ocean) for a once-through system, or which feeds one or more cooling water towers
- Instrumentation and controls
- Water Treatment System
 - o Filtration system
 - o Desalination system
 - o Demineralization system
 - o Disinfection system, incl chlorination
 - o Sedimentation system
 - o Instrumentation and controls
- Water Supply System
 - o Each storage tank
 - o Water conveyance system
 - o Instrumentation and controls
- Wastewater System
 - o Each treatment tank
 - o Wastewater conveyance system
 - o Instrumentation and controls
- Fuel Storage and Handling System
 - o Each fuel storage tank
 - o Fuel transport system, and
 - o Instrumentation and controls
- Auxiliary Power System
 - o Each auxiliary generator
- Simulator
 - o No major components
- Main Step-up Transformer
 - o No special rules
- Ventilation System
 - o No special rule
- Station Electrical Delivery System
 - o No special rule
- Safety System
 - o No special rule
- Fire Protection System
 - o No special rule
- Combustion Turbine
 - o Compressor section
 - o Combustor section

Attachment to Form 3115, Application for Change in Accounting Method Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components) Automatic Change #178

- o Drive section
- o Shaft
- o Shell and casing, and
- o Instrumentation and controls
- Heat Recovery Steam Generator
 - Ductwork, including the combustion air ductwork, the flue gas ductwork, and all related expansion joints
 - o Deaerator
 - o Economizer
 - o Evaporator
 - o Superheater, and
 - o Instrumentation and controls
- Accessory Buildings
 - o No special rule
- Hydroelectric Power Stations Units of property include, for example, but are not limited to:
 - Station Property
 - o Turbine room crane
 - o All other overhead cranes
 - o All compressed air systems
 - o Primary furnace, including all tubing, baffles, and valves
 - Dam
 - o Spillway
 - o Each spillway gate
 - o Intakes, including trash racks and rakes
 - o Fish passage system (e.g., fish ladders, elevators, and similar items),
 - o Instrumentation and controls
 - Water Turbine.
 - o Nozzles
 - o Each complete water wheel or runner
 - o Turbine shaft
 - o Turbine shell and casing
 - o Each wicket gate set, and
 - o Instrumentation and controls
 - Generator
 - o Stator, including the windings, shell and casing
 - o Rotor, incl core and windings
 - o Instrumentation and controls
 - Water Treatment System (e.g., at pumped storage facility)
 - o Filtration system
 - o Demineralization system, and

Attachment to Form 3115, Application for Change in Accounting Method Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components) Automatic Change #178

- o Instrumentation and controls
- Cooling and Utility Water System
 - o Tanks
 - o Piping system, and
 - o Instrumentation and controls
- Auxiliary Power System
 - o Each auxiliary generator
- Main Step-up Transformer
 - o No major components
- Ventilation System
 - o No special rule
- Station Electrical Delivery System
 - o No special rule
- Safety System
 - o No special rule
- Fire Protection System
 - No special rule
- Accessory Buildings
 - o No special rule
- Nuclear Generation Power Plant Units of property include, for example, but are not limited to:
 - Station Property
 - o Turbine building crane
 - o Reactor building crane
 - o All other overhead cranes
 - o All compressed air systems
 - Containment Building
 - o Containment building access doors
 - Reactor Emergency Poison System
 - o Storage tank
 - o Injection equipment
 - Reactor Vessel
 - o Reactor vessel head
 - o Steam separator (BWR)
 - o Steam dryer (BWR)
 - o Reactor core plate assembly
 - o Instrumentation and controls
 - Nuclear Fuel System
 - o Instrumentation and controls
 - Reactor Recirculation System (BWR)
 - Each recirculating pump

Attachment to Form 3115, Application for Change in Accounting Method Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components) Automatic Change #178

- o Each jet pump
- o Instrumentation and controls
- Reactor Coolant System (PWR)
 - o Each steam generator
 - o Pressurizer
 - o Each reactor cooling water pump
 - o Each loop of the water conveyance system
 - o Each safety injection tank
 - o Instrumentation and controls
- Feed and Steam Cycle
 - o Each reactor feed pump (BWR)
 - o Each feedwater pump (PWR)
 - o Each loop of the water conveyance system
 - o Each condenser
 - o Each condensate pump
 - o Each demineralizer
 - o Each heat exchanger or feedwater heater
 - o Each moisture separator
 - o Instrumentation and controls
- Cooling Water System
 - o Each cooling water pump
 - o Each cooling tower
 - o Each loop of the water conveyance system
 - o Screens
 - o Instrumentation and controls
- High pressure core safety system (BWR)
 - o Each tank
 - o Each high pressure core injection pump
 - o Each loop of the water conveyance system
 - o Instrumentation and controls
- Automatic depressurization system (BWR)
 - o Each loop of the water conveyance system
 - o Instrumentation and controls
- Low pressure coolant injection system (BWR)
 - o Each residual heat removal exchanger
 - o Each low pressure coolant injection pump
 - o Each tank
 - Each loop of the water conveyance system
 - o Instrumentation and controls
- Low pressure core spray system (BWR)
 - o Each low pressure core spray pump
 - o Each tank
 - Each loop of the water conveyance system

Attachment to Form 3115, Application for Change in Accounting Method Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components) Automatic Change #178

- Instrumentation and controls
- Core flood system (PWR)
 - o Each core flood tank
 - o Each loop of the water conveyance system
- Instrumentation and controls
- Turbine
 - o Shell and casing
 - o Instrumentation and controls
 - Complete set of blades in each section of the turbine (e.g. if turbine has high, medium, and low-pressure sections, there are three major components: one set for blades for each section of the turbine)
 - Shaft section in each section of the turbine (e.g., if turbine has high, medium, and low-pressure sections, there are three major components, one shaft for each section of the turbine)
- Generator
 - o Stator, including the windings, shell and casing
 - o Rotor, incl core and windings
 - o Instrumentation and controls
- Water Treatment System
 - o Filtration system
 - o Desalination system
 - o Evaporator
 - o Demineralization system
 - o Disinfection system, incl chlorination
 - o Sedimentation system
 - o Instrumentation and controls
- Water Supply System
 - o Each storage tank
 - o Water conveyance system
 - o Instrumentation and controls
- Wastewater System
 - o Each treatment tank
 - o Wastewater conveyance system
 - o Instrumentation and controls
- Radioactive Liquid Treatment and Disposal System
 - o Each tank
 - o Liquid conveyance system
 - o Liquid concentrator
 - o Instrumentation and controls.
- Radioactive Gas Treatment and Disposal System
 - o Each tank
 - o Gas conveyance system

Attachment to Form 3115, Application for Change in Accounting Method Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components) Automatic Change #178

- o Condenser
- o Each stack
- o Instrumentation and controls
- Radioactive Solid Treatment and Disposal System
 - o Instrumentation and controls
- Fuel Storage and Handling System
 - o Fuel pool
 - o Fuel storage rack system
 - o Fuel cranes
 - o Instrumentation and controls
- Dry Cask Facility
 - o Each spent fuel cask prior to being filled
 - o Each dry cask transfer vehicle
 - o Instrumentation and controls
- Auxiliary Power System
 - o Each auxiliary generator
- Simulator
 - o No major components
- Main Step-up Transformer
 - o No major components
- Ventilation System
 - o No special rule
- Station Electrical Delivery System
 - o No special rule
- Safety System
 - o Emergency evacuation system
 - o Radiological hygiene station
- Environmental Radiation Monitoring System
 - o Water monitoring system
 - o Air monitoring system
- Security System
 - Explosive detection system
 - o Each guard tower
- Fire Protection System
 - o No special rule
- Accessory Buildings
 - o No special rule

Attachment to Form 3115, Application for Change in Accounting Method
Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components)
Automatic Change #178

Filed Under Section 6.30 of the Appendix of Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-20

Tax Year Ending December 31, 2013

Page 3, Part II, Question 12d, Present Overall Method

The Applicant's present overall method of accounting is an accrual method.

Page 3. Part II. Question 13, Description of Trade(s) or Business(es)

The Applicant generates electricity, transmit electricity at high voltage, distribute electricity to customers, and transport and distribute natural gas to customers. The proposed change applies only to the Applicant's Electric Generation trade or business.

The principal business codes are provided on page 1 of this attachment to the Form 3115.

Page 3, Part II, Question 14, Books and Financial Statements

The proposed method will not be used for the Applicants' books and records and financial statements. Because the Applicants are rate-regulated public utilities, the designations of units of property have significant implications for the establishment of rates, and the existing accounting method remains appropriate for regulatory and financial accounting purposes.

Page 3. Part II. Question 16, Conference of Right

The Applicant requests a conference of right at the IRS National Office if the IRS proposes to rule adversely on this accounting method change. For these purposes, adversely is defined to include granting the method change on terms and conditions other than those requested by the Applicant.

Page 3, Part IV, Question 25, Section 481(a) Adjustment

Under its present method of accounting, the Applicant treats each disposition of a separate capitalized expenditure as the unit of property, without regard for whether the item is a functionally interdependent part of §1245 property, for purposes of determining when the property is disposed of by the Applicant for depreciation purposes.

The Applicant will determine its units of property for determining when §1245 assets are disposed of by the Applicant for depreciation purposes using the functional interdependence standard and unit of property provisions specified in Rev. Proc. 2013-24 as described above.

The difference between the present method and proposed method is the sum of the following, which collectively comprise the §481(a) adjustment:

(i) A decrease to taxable income for unclaimed retirement losses prior to January 1, 2013.

Attachment to Form 3115, Application for Change in Accounting Method Dispositions of Tangible Depreciable Assets (Other than Buildings or Structural Components) Automatic Change #178

Filed Under Section 6.30 of the Appendix of Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-20

Tax Year Ending December 31, 2013

(ii) An increase to taxable income for the reversal of accumulated depreciation taken on basis attributed to (i) prior to January 1, 2013.

The §481(a) adjustment for each of the trades or businesses included in the method change is listed below. This net decrease to taxable income will be taken into account in the year of change pursuant to Section 3.20(3) of the Appendix of Rev. Proc. 2011-14.

<u>Name</u>	EIN	PBAC	481(a)
Ameren Corporation	43-1723446	551112	\$ 0
Union Electric Company	43-0559760	221100	(\$ 13,366,117)
TOTAL			(\$ 13,366,117)

Request for Faxed Documents

Procedural Statement under Section 9.04(3) of Rev. Proc. 2013-1

The Applicants request that a copy of any document (e.g., a request for additional information or the letter ruling) related to this request for change in method of accounting be provided to the Applicant's authorized representatives via fax (fax numbers provided below).

Authorized Representatives' Fax Number:

(202) 312-7537, Attn: Ms. Kala Walton (813) 329-2425, Attn: Mr. Wade Hohol (813) 375-8317, Attn: Mr. Sal Montalbano (314) 206-1559, Attn: Mr. Kendall Coyne

(Rev. March 2012) Department of the Treasury

Power of Attorney and Declaration of Representative

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ł	Telephone			

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Page 2

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return unde	return Freparer—1001 or examination and have parers in the instruction	signed the return. See Notice	e internal rievenue 2011-6 and Spec	Service is limited. You must have been eligible all rules for registered tax return preparent	le to sign the s and unenrolled
practice be	fore the Internal Revenu	e Service is limited. You mus	t have been eligible	rements of section 10.4 of Circular 230. Your to sign the return under examination and hav and unenrolled return preparers in the ins	ve signed the
k Student Atti working in I	omey or CPA—receives LITC or STCP under sec	permission to practice before tion 10.7(d) of Circular 230. S	the IRS by virtue o	f his/her status as a law, business, or accour Part II for additional information and requirem	iting student ents.
r Enrolled Re Internal Res	tirement Plan Agent—er venue Service is limited t	roited as a retirement plan ag by saction 10.3(e)).	ent under the requi	rements of Circular 230 (the authority to prac	tice before the
HETURNE	ED. REPRESENTATIV	/ES MUST SIGN IN THE (DRDER LISTED	ND DATED, THE POWER OF ATTOR IN LINE 2 ABOVE. See the instructions	for Part II.
for more informa	nations G-1, enter your tit ition.	ie, position, or relationship to	the taxpayer in the	*Licensing jurisdiction* column. See the inst	ructions for Part II
Designation— Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II fo more information.	r	Signature	Date ⁻
SEE ATTACHMENT					
	1				

Ameron Corporation & Subsidiaries Ein: 34-1723446 Form 2946, Power of Attorney and Declaration of Representative Supporting Statement

Part I. Une 2 - Representatives

Name and address	CAENO.	ETIN	Telephone No.	<u>Enx.No.</u>
Kala Walton PricewaterhouseCoopers LLP		P00992594	202-312-7934	202-312-7539
1301 K Street NW, Suite 800W Washington, DC 20005				
Sel Montalbano	4005-816787	P00666833	815-218-1671	813-375-8317
PricewaterhouseCoopers LLP 1100 Walnut Street		en e		
Kensas City; MO 64106				
Wade Honel PricewaterhouseCoopers LLP	4005-11660R	P01234997	612-596-4776	813-329-2425
225 South Sixth Street, Suite 40 Minnespolis, MN 55402	o	geranne.		
interalization of the section of the control of the				
Kandali Coyne Ameren Corporation	2605-53133R	NONE	314-554-2912	314-206/1559
1901 Chouteau Ave P.O. Box 68149, Code 210				
St. Louis, MO 63166-6149	e egistledi. Etiselih oleh oleh oleh e		•	
Brenda Menke	0200-17624R	NONE	314-554-2939	314-206-1569
Ameren Corporation 1901 Chouteau Ave				
P.O. Box 66149, Code 210 St. Louis, MO 63166 6149				
Carol Wuerflel	7806-07117R	NONE	314-206-0429	314-206-1559
Ameren Corporation 1901 Chopleau Ave.	*	16. (C)	***	
P.O. Box 66149, Code 210 St. Louis, MO 63166 6149	• .		*	
Michael Braun	0309-59523R	P00662301	314-554-5100	314-206-1559
Ameren Corporation 1901 Chouteau Ave				
P.O. Box 66149, Code 210 St. Louis, MO 63166-6149				
	Sar, License or			
Designation Jurisdiction	Entillment Number		ah ai	L ate
t) GA	CPA027595	Kale Wallion		12/23/2013
		QUI P Me	tilli,	12/20/2013
30	CPA17346	Sal Mantalbano / / /		
				- L 10
5 NW	CPA22740	L WOU	\mathcal{H}_{-}	14/27/15
		Wade Holyd		
b NH	CPA001871	Muddel F	Your	
	J. 3000.	Hefidall Coyne		aliattatia.
		\mathcal{L}^{\sim} $\partial \cap \mathcal{M}$	l.	12/19/13
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UPS CampusShip: View/Print Label

- 1. Ensure there are no other shipping or tracking labels attached to your package. Select the Print button on the print dialog box that appears. Note: If your browser does not support this function select Print from the File menu to print the label.
- 2. Fold the printed sheet containing the label at the line so that the entire shipping label is visible. Place the label on a single side of the package and cover it completely with clear plastic shipping tape. Do not cover any seams or closures on the package with the label. Place the label in a UPS Shipping Pouch. If you do not have a pouch, affix the folded label using clear plastic shipping tape over the entire label.

3. GETTING YOUR SHIPMENT TO UPS

UPS locations include the UPS Store®, UPS drop boxes, UPS customer centers, authorized retail outlets and UPS drivers.

Schedule a same day or future day Pickup to have a UPS driver pickup all your CampusShip packages.

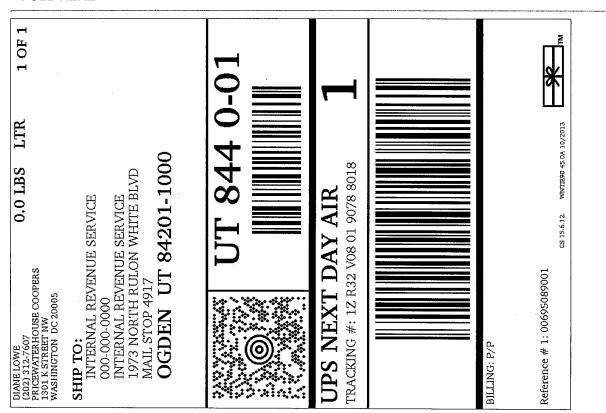
Hand the package to any UPS driver in your area.

Take your package to any location of The UPS Store®, UPS Drop Box, UPS Customer Center, UPS Alliances (Office Depot® or Staples®) or Authorized Shipping Outlet near you. Items sent via UPS Return Services(SM) (including via Ground) are also accepted at Drop Boxes. To find the location nearest you, please visit the Resources area of CampusShip and select UPS Locations.

Customers with a Daily Pickup

Your driver will pickup your shipment(s) as usual.

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Form 3115

(Rev. December 2009)
Department of the Treasury

Application for Change in Accounting Method

OMB No. 1545-015

Internal Revenue Service							
Name of filer (name of parent corporation if a consolidated group) (see instructions)		Identification number (se	Identification number (see instructions)				
		Dringing business activity	43-1723446				
Ameren Corporation		Fillicipal business activity of	Principal business activity code number (see instructions) 551112				
Number, street, and room or suite no. If a P.O. box, see the	instructions	Tax year of change begins		1/2013			
1901 Chouteau Ave., P.O. Box 66149, Code		Tax year of change ends (it		1/2013			
City or town, state, and ZIP code		Name of contact person (so					
St Louis, MO 63166-6149		Sara Logan - F	ricewaterhouseCoope	rs, LLP			
Name of applicant(s) (if different than filer) and identification	number(s) (see instructions)		Contact person's telephone no				
See Attached			(202) 414-14	17			
If the applicant is a member of a consolidated			X				
•		1	X				
Check the box to indicate the type of applic	ant.	Check the appropria	te box to indicate the t	ype			
Individual	Cooperative (Sec. 138	1) of accounting metho	od change being reque:	sted.			
X Corporation	Partnership	(see instructions)					
Controlled foreign corporation	S corporation						
(Sec. 957)	Insurance co. (Sec. 81)	6(a)) Depreciation or	Amortization				
10/50 corporation (Sec. 904(d)(2)(E))	Insurance co. (Sec. 83		cts and/or Financial Acti	vitice of			
	· ·			vides of			
Qualified personal service	Other (specify)	Financial Institu					
corporation (Sec. 448(d)(2)) Exempt organization. Enter Code section	43-13-13-13-13-13-13-13-13-13-13-13-13-13	X Other (specify)	General Asset Acco				
Caution: To be eligible for approval of the requester	d change in method of accoun		formation that is relevant to				
or to the taxpayer's requested change in method of a							
well as any other information that is not specifically n		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,,			
The taxpayer must attach all applicable supplem	CAC .	throughout this form.					
Part I Information For Automatic Cl				Yes No			
1 Enter the applicable designated automati		ge number for the requested aut	omatic change. Enter				
only one designated automatic accountin							
IRS. If the requested change has no des							
both a description of the change and cital							
(a) Change No. 180 (b) O							
2 Do any of the scope limitations described							
unavailable for the applicant's requested Note: Complete Part II below and then Part IV				mmin.			
Part II Information For All Requests		ough E of this form (if applicable	<i>)</i> .	Yes No			
				//////////////////////////////////////			
3 Did or will the applicant cease to engage							
terminate its existence, in the tax year of				VIIII VIIII			
If "Yes," the applicant is not eligible to ma	ake the change under autor	nauc change request procedure	>.				
4a Does the applicant (or any present or for							
applicable tax year(s)) have any Federal i	income tax return(s) under	examination (see instructions)?		X			
If "No," go to line 5.							
b Is the method of accounting the applicant	t is requesting to change ar	n issue (with respect to either the	applicant or				
any present or former consolidated group			e tax year(s))				
either (i) under consideration or (ii) placed				X			
	Signature (see	•					
Under penalties of perjury, I declare that I have exam							
the application contains all the relevant facts relating information of which preparer has any knowledge.	to the application, and it is true	e, correct, and complete. Declaration	or preparer (other than app	iicani) is based on all			
Filer		Dramarar /atha-	than filer/applicant)				
7// Filer		rreparer (otner	man menappiicant)				
West 177.							
Signature and date	***************************************	Signature of Individual pro	paring the application an	d date			
Martin J. Lyons, Executive VP & Chief	Financial Officer	Salvatore	P. Montalbano				
Name and title (print or typ		Name of Individual prepari	# \$ 4 \$ 5 \$ 4 \$ 4 \$ 4 \$ 4 \$ 4 \$ 4 \$ 4 \$ 4	r type)			
water and sine threat of the		a. mairiada piapai	Oa alalamannan flamm a	· •/ (**)			
		PRICEWATERH	OUSECOOPERS LLP	***************************************			
	·	Name of firm pre	paring the application				

Рап		Yes	No
4c	Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the		
	applicant or any present or former consolidated group in which the applicant was a member during the applicable		
	tax year(s)) for any tax year under examination (see Instructions)?	11111	X
d	Is the request to change the method of accounting being filed under the procedures requiring that the operating		//////
_	division director consent to the filing of the request (see instructions)?		X
		7111111	//////
	If "Yes," attach the consent statement from the director.		
е	Is the request to change the method of accounting being filed under the 90-day or 120-day window period?		X
	If "Yes," check the box for the applicable window period and attach the required statement (see instructions).		
	90 day 120 day: Date examination ended		
f	If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax		
•	year(s) under examination.		
	Name Jacqueline Upchurch Telephone number 314-554-2674 Tax year(s) 2012-2013		
g	Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?	X	
5a			
	applicable tax year(s)) have any Federal income tax retum(s) before Appeals and/or a Federal court?	X	
	If "Yes," enter the name of the (check the box) X Appeals officer and/or counsel for the government,		
	telephone number, and the tax year(s) before Appeals and/or a Federal court.		
	Name See Attached Telephone number See Attached Tax year(s) See Attached		
b	Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified		
	on line 5a?	Х	
_	Is the method of accounting the applicant is requesting to change an increasing under consideration by Appeals and/or		
C	Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or		
	a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a		
	member for the tax year(s) the applicant was a member) (see instructions)?		Х
	If "Yes," attach an explanation.		
6	If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group,		
	attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address,		
	and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office,		
	and/or before a Federal court.		
_			
7	If for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as		
	a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under		
	consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax		//////.
	return of a partner, member, or shareholder of that entity?	N/	Α
	If "Yes," the applicant is not eligible to make the change.		
8a	Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not		
	receive audit protection for the requested change (see instructions)?	111111	X
		//////	iiiii
D	If "Yes," attach an explanation.		
9a	Has the applicant, its predecessor, or a related party requested or made (under either an automatic change		
	procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years		
	(including the year of the requested change)?	Y	//////
L	If "Yes," for each trade or business, attach a description of each requested change in method of accounting	viiin	111111
IJ	· · · · · · · · · · · · · · · · · · ·		
	(including the tax year of change) and state whether the applicant received consent. See Attached		
C	If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not		
	signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach		
	an explanation.		
10-	Does the continue to produce on a selected water arrestly have and discount for the lastic and		
ıva	Does the applicant, its predecessor, or a related party currently have pending any request (including any		
	concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?	X	
b	If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the		
	type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s)		
	in the request(s).		
11	Is the applicant requesting to change its overall method of accounting?	,,,,,,,	X
	If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of		
	accounting. Also, complete Schedule A on page 4 of the form.		
	Present method: Cash Accrual Hybrid (attach description)		
	Proposed method: Cash Accrual Hybrid (attach description)		
_			

Form 3115 (Rev. 12-2009) 43-1723446 Page					ige 3				
Part	Information For All Re	quests (continued)						Yes	No
12	If the applicant is either (i) not chaccounting and also changing to complete description for each of	a special method of							
	The item(s) being changed.	the following.					C AMb-d		
a b	The applicant's present method i	for the item(s) heing o	changed :				See Attached See Attached		
C	The applicant's proposed method						See Attached		
d	The applicant's present overall in			l. or hybrid	d).		See Attached		
					-,-				
13	13 Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business								
	activity code for each. If the appl				_				
	1.446-1(d), describe: whether ea								
	provided by each trade or busine								
	overall method of accounting for accounting method as part of this				ousiness is requ	esting to ci	nange its See Attached		
14	Will the proposed method of acc				d records and fi	nancial stat			
17	For insurance companies, see th	_		ii					<i>/////</i>
	If "No," attach an explanation.						See Attached		
15a	Has the applicant engaged, or w						• •		
	reorganization, merger, or liquida								///////X
h	potential closing of the year under If "Yes," for the items of income a							//////	/////
	the methods of accounting used								
	distribution or transfer and the m								
	the change(s) requested in this a	86				,	N/A		
16	Does the applicant request a cor	ference with the IRS	National Office	e if the IR	S proposes an	adverse re	sponse?	X	
	,,						See Attached		
17	If the applicant is changing to eltl	her the overall cash m	nethod, an ove	erall accru	ial method, or is	changing i	its method		
	of accounting for any property su								
	inventories subject to section 474	4, enter the applicant	s gross receip	is for the	3 tax years pre	ceding the 1	-		
	change.						N/A		
	1st preceding	2nd preceding	_		3rd preceding				
	year ended: mo. yr.	year ended:	mo.	yr.	year ended:	mo.	yr.		
Part I	Information For Advance	ce Consent Reque	et		ΙΨ		N/A	Yes	No
18	Is the applicant's requested chan			dure, reve	enue rulina, noti	ice, regulati			
	other published guidance as an a							N	Α
	If "Yes," attach an explanation de	escribing why the appl	licant is subm	itting its re	equest under ad	lvance cons	sent		
	request procedures.								
19	Attach a full explanation of the le								
	detailed and complete description								
	situation and that demonstrates t (statutes, regulations, published i								
	discussion of the contrary authori					4ISO, INCIUU	e enner a		
	•		•	•					
	Attach a copy of all documents re				ns).				
	Attach a statement of the applica If the applicant is a member of a				n all other mem	hara of tha			
	consolidated group use the propo							//////N	////// D
	If "No," attach an explanation.		sitting for the t	terri berrig	, changes: .				
23a	Enter the amount of user fee atta	ached to this applicati	on (see instru	ctions).	\$	N/A			
" b	If the applicant qualifies for a red	uced user fee, attach			n or certification		ictions).		
Part I								Yes	No
	Does the applicable revenue procedu								
	implement the requested change in m If "Yes," do not complete lines 25	-	a cut-on dasis i	amer man	a section 481(a) (adjustment?		//////	/////
	Enter the section 481(a) adjustme		the adjustmen	nt is an inc	rease (+) or a c	lecrease /-	\ in		
	income. \$ See Attac				tion and an expl				
	methodology used to determine to								
	the computation for each compor								
	application, attach a list of the na	me, identification num	nber, principal	business					
	the amount of the section 481(a)	adjustment attributab	le to each app	olicant.	•	See Att	ached.		

Form 3	115 (Rev. 12-2009) 43-1723446		Page 4
Part			Yes No
26	If the section 481(a) adjustment is an Increase to Income of less than \$25,000, does the applicant elect to take	the	
	entire amount of the adjustment into account in the year of change?		N/A
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group		
	consolidated group, a controlled group, or other related parties?	[X
	If "Yes," attach an explanation.		
Sche	dule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be com	npleted.)) Na
Part			N.
1	Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None."	Also, atta	ich a
	statement providing a breakdown of the amounts entered on lines 1a through 1g.		
		Am	nount
a	Income accrued but not received (such as accounts receivable)	\$	
b	Income received or reported before it was earned (such as advanced payments). Attach a description of		
_	the income and the legal basis for the proposed method		
	Expenses accrued but not paid (such as accounts payable)		
d	Prepaid expenses previously deducted		
e f	Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II		
g	Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the		
9	calculation of the section 481(a) adjustment.		
h	Net section 481(a) adjustment (Combine lines 1a-1g.) Indicate whether the adjustment is an increase (+)		
•	or decrease (-) in Income. Also enter the net amount of this section 481(a) adjustment amount on Part IV,		
	line 25	\$	
2	Is the applicant also requesting the recurring item exception under section 461(h)(3)?	Yes	No
3	Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if ap	oplicable,	as of
	the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method	od used w	/hen
	preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitte	ed with the	.
	Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in	n Part I, lir	nes
	1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attack	ch a state	ment
	explaining the differences.		
Part			N/
	ants requesting a change to the cash method must attach the following information:		
1	A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and	materials	and
_	supplies used in carrying out the business.		
2	An explanation as to whether the applicant is required to use the accrual method under any section of the Code	or regula	tions.
Sche	dule B—Change to the Deferral Method for Advance Payments (see instructions)		N/
1	If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 (of Rev. Pr	
•	2004-34, 2004-1 C.B. 991, attach the following information:	Si itov. FT	J.
а	A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34.		
	If the applicant is filling under the automatic change procedures of Rev. Proc. 2008-52, the information required	by section	n
_	8.02(3)(a)-(c) of Rev. Proc. 2004-34.	-, 000	•
C	If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by se	ection	
	8.03(2)(a)-(f) of Rev. Proc. 2004-34.		
2	If the applicant is requesting to change to the deferral method for advance payments described in Regulations s	ection	
	1.451-5(b)(1)(ii), attach the following.		
	A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).		
b	A statement explaining what portions of the advance payments, if any, are attributable to services, whether such		are
	Integral to the provisions of goods or items, and whether any portions of the advance payments that are attribute		
	non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)		
C	A statement explaining that the advance payments will be included in income no later than when included in gro	ss receipt	is for
_	purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).		
d	A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and		
	substantial advance payments will be received under the contracts, and how the exception will limit the deferral	or income	1.

Schedule C—Changes Within the LIFO Inventory Method (see instructions)

Part I General LIFO Information

N/A N/A

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all **Forms 970.** Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
 - a Valuing inventory (e.g., unit method or dollar-value method).
 - **b** Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method etc.).
 - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.).
 - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method).
- If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

Part II Change in Pooling Inventories

N/A

- If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
 - a A description of the types of products produced by the applicant. If possible, attach a brochure.
 - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
 - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
 - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
 - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
 - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
 - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

om 3	115 (Rev. 12-2009)	43-1723446		D 6
	edule D—Change in the Treatment of Long-Term Contracts Under		ventories or Oth	Page 6
		3ection 400, iii	ventories, or Oth	
	ion 263A Assets (see instructions)			N/A
Part		•		
1	To the extent not already provided, attach a description of the applicant's pre-		•	•
	and expenses from long-term contracts. Also, attach a representative actual	contract (without a	ıny delegation) for t	he requested
	change. If the applicant is a construction contractor, attach a detailed descri	ption of its constru	ction activities.	
2a	Are the applicant's contracts long-term contracts as defined in section 460(f))(1) (see instruction	ıs)?	Yes No
ь	If "Yes," do all the contracts qualify for the exception under section 460(e) (s	ee instructions)?		Yes No
-	If line 2b is "No," attach an explanation.			
c	If line 2b is "Yes," is the applicant requesting to use the percentage-of-comp	letion method usin	n cost-to-	
•	cost under Regulations section 1.460-4(b)?		•	Yes No
d	If line 2c is "No," is the applicant requesting to use the exempt-contract perc			☐1e2 ☐140
u	method under Regulations section 1.460-4(c)(2)?			□vaa □Na
				YesNo
	If line 2d is "Yes," attach an explanation of what cost comparison the application to the second state of	int will use to deter	mine a	
	contract's completion factor.		E 11	
٥-	If line 2d is "No," attach an explanation of what method the applicant is usin			
	Does the applicant have long-term manufacturing contracts as defined in se			YesNo
D	If "Yes," attach an explanation of the applicant's present and proposed meth	od(s) of accounting	tor long-	
	term manufacturing contracts.			
	Attach a description of the applicant's manufacturing activities, including an	•	on of manufactured	goods.
4	To determine a contract's completion factor using the percentage-of-complet			
a	Will the applicant use the cost-to-cost method in Regulations section 1.460-			YesNo
b	If line 4a is "No," is the applicant electing the simplified cost-to-cost method	•	•	
_	Regulations section 1.460-5(c))?			YesNo
5	Attach a statement indicating whether any of the applicant's contracts are eit	ther cost-plus long-	term	
	contracts or Federal long-term contracts.			
² art	Change in Valuing Inventories Including Cost Allocation Cha	anges (Also com	plete Part III on pa	ages 7 and 8.) N/A
1	Attach a description of the inventory goods being changed.			
2	Attach a description of the inventory goods (if any) NOT being changed.			
3a	Is the applicant subject to section 263A? If "No," go to line 4a			Yes No
b	Is the applicant's present Inventory valuation method in compliance with seci	tion 263A (see inst	ructions)?	
	If "No," attach a detailed explanation			Yes No
	,			
	<u>.</u>	Inventory Be	ing Changed	Inventory Not
4a	Check the appropriate boxes below.			Being Changed
	Identification methods:	Present method	Proposed method	Present method
	Specific identification			
	FIFO			
	LIFO			
	Other (attach explanation)			
	Valuation methods:			
	Cost			
	Cost or market, whichever is lower			
	Retail cost			
	Retail, lower of cost or market			
	Other (attach explanation)			
b	Enter the value at the end of the tax year preceding the year of change .			
5	If the applicant is changing from the LIFO inventory method to a non-LIFO m	ethod, attach the fo	ollowing information	(see
	instructions).		-	•

- a Copies of Form(s) 970 filed to adopt or expand the use of the method.
- b Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
- c Only for applicants requesting an automatic change. The statement required by section 22.01(5) of the Appendix of Rev. Proc. 2008-52 (or its successor).

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Form 3115 (Rev. 12-2009) Part III Method of Cost Allocation (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)).

Section A—Allocation and Capitalization Methods

N/A N/A

N/A

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method).
- The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the laborbased allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation
- The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

Section B-Direct and Indirect Costs Required To Be Allocated

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

Proposed method Present method 1 2 3 4 5 6 7 8 9 10 11 Depreciation, amortization, and cost recovery allowance for equipment and facilities 12 13 14 15 16 17 Maintenance and repairs that relate to a production, resale, or long-term contract activity . . . 18 Engineering and design costs (not including section 174 research and experimental 19 20 21 22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant 23 24 25 Administrative costs (not including any costs of selling or any return on capital) 26 27 28

	3115 (Rev. 12-2009) 43-1723446		Page 8
Par			N/
	ion C—Other Costs Not Required To Be Allocated (Complete Section C only if the applicant is re	equesting to change	
meth	od for these costs.)		N/
		Present Method	Proposed Method
1	Marketing, selling, advertising, and distribution expenses		
2	Research and experimental expenses not included in Section B, line 26		
3	Bidding expenses not included in Section B, line 22		
4 5	· · · · · · · · · · · · · · · · · · ·		
6	Income taxes		
7	Warranty and product liability costs		
8	Section 179 costs		
9	On-site storage		
10	Depreciation, amortization, and cost recovery allowance not included in Section B,		
	line 11		
11	Other costs (Attach a list of these costs.)		
			
Scn	edule E—Change in Depreciation or Amortization (see instructions)		N/A
	cants requesting approval to change their method of accounting for depreciation or amortization co	•	
	cants <i>must</i> provide this information for each item or class of property for which a change is reques		
unde	. See the List of Automatic Accounting Method Changes in the instructions for information regar or sections 56, 167, 168, 197, 1400l, 1400L, or former section 168. Do not file Form 3115 with resp election revocations (see instructions).	•	•
1	Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)? If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii).		Yes No
2	Is any of the depreciation or amortization required to be capitalized under any Code section (e.g.,	section	
2	263A)?		Yes No
3	Has a depreciation, amortization, or expense election been made for the property (e.g., the election		
,	section 168(f)(1), 179, or 179C)?		Yes No
4a b	To the extent not already provided, attach a statement describing the property being changed. Income of property, the year the property was placed in service, and the property's use in the application income-producing activity. If the property is residential rental property, did the applicant live in the property before renting it?	nt's trade or busine	
¢	Is the property public utility property?		Yes No
5	To the extent not already provided in the applicant's description of its present method, attach a star property is treated under the applicant's present method (e.g., depreciable property, inventory pro Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a cur	perty, supplies unde	97
6	If the property is not currently treated as depreciable or amortizable property, attach a statement of proposed change to depreciate or amortize the property.	f the facts supporting	ng the
7	If the property is currently treated and/or will be treated as depreciable or amortizable property, proinformation for both the present (if applicable) and proposed methods:	ovide the following	
а	The Code section under which the property is or will be depreciated or amortized (e.g., section 16	8(g)).	
b	The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated ur under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each former section 168 (ACRS); an explanation why no asset class is identified for each asset for which been identified by the applicant.	nder section 168 (M asset depreciated	under
c	The facts to support the asset class for the proposed method.		

d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance

g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section

168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation

method under section 168(b)(1)).

f The applicable convention of the property.

e The useful life, recovery period, or amortization period of the property.

as to why no special depreciation allowance was or will be claimed.

Form 3115 (Rev. 12-2009)

Attachment to Form 3115, Application for Change in Accounting Method General Asset Account Election (Automatic Change #180) Tax Year Ended December 31, 2013

Name of Applicants:

Ameren Corporation (EIN: 43-1723446), the parent of a group of affiliated corporations that files a consolidated tax return, is requesting to make this change in accounting method on behalf of the following trades or businesses (unless otherwise specified, hereinafter collectively, the "Applicant").

<u>Name</u>	<u>EIN</u>	= PBAC
Ameren Corporation	43-1723446	551112
Ameren Illinois Company	37-0211380	221100
Union Electric Company	43-0559760	221100
Ameren Transmission Co. of Illinois	20-4431354	221100
Ameren Transmission Company	27-3166456	221100

Page 1, Part II, Question 4, Under Examination

The Taxpayer is currently under examination for the 2012 and 2013 taxable years. Pursuant to Section 6.03(4) of Rev. Proc. 2011-14, the Taxpayer is required to obtain consent of the Director on or before filing this method change application. Pursuant to Rev. Proc. 2012-20, however, the scope limitations under Section 4.02(1) of Rev. Proc. 2011-14 do not apply to a taxpayer making changes under Section 6.32 of the Appendix of Rev. Proc. 2011-14 for its first or second taxable year beginning after December 31, 2011. The waiver of the scope limitation also includes a waiver of the requirement to obtain consent of the Director under Section 6.03(4) of Rev. Proc. 2011-14.

Page 2, Part II, Question 5a, Applicant Before Appeals

For tax years 2007-2010, the Applicant is before Appeals with:

Appeals Officer's Name: Sharon Derrick **Appeals Officer's Telephone Number:** (404) 338-7326

For tax year 2011, the Applicant is before Appeals with:

Appeals Officer's Name:John HarryAppeals Officer's Telephone Number:(312) 582-6898

Attachment to Form 3115, Application for Change in Accounting Method General Asset Account Election (Automatic Change #180) Tax Year Ended December 31, 2013

Page 2, Part II, Question 6, Parent Corporation's Information

Parent Corporation name:

Ameren Corporation

EIN:

43-1723446

Address:

1901 Chouteau Ave.,

P.O. Box 66149, Code 210 St. Louis, MO 63166-6149

Tax years under Exam:

2012-2013

Tax years before Appeals:

2007-2011

Page 2, Part II, Questions 9 & 10, Prior and Pending Method Changes and Requests

Within the past 5 years, Ameren Corporation has requested the accounting method changes listed below.

Trade or Business	Year of Change	Status	Accounting Method Change Requested
All trades and businesses in consolidated group	2009	Automatic	Deduction of self-insured medical and dental expenses
Electric power generation, transmission and distribution; natural gas distribution	2009	Consent Obtained	Mixed service and other indirect costs subject to Code Section 263A for self-constructed assets and electricity and the resale of natural gas.
All trades and businesses in consolidated group	2010	Automatic	Deduction of Bonuses
Transmission & Distribution	2010	Automatic	Routine repairs and maintenance costs on transmission and distribution assets
Transmission & Distribution	2010	Automatic	Dispositions of tangible depreciable assets
Generation of Electricity	2010	Consent Obtained	Coal Freight Costs
Transmission & Distribution	2011	Automatic	Routine repairs and maintenance costs and dispositions of transmission and distribution assets

Attachment to Form 3115, Application for Change in Accounting Method General Asset Account Election (Automatic Change #180) Tax Year Ended December 31, 2013

The Applicant is concurrently filing the method change(s) described below for the tax year ending December 31, 2013.

Trade or Business	Year of Change	Status	Accounting Method Change Requested
Generation of Electricity	2013	Automatic	Dispositions of Tangible Depreciable Assets (other than buildings and structural components)
Generation of Electricity	2013	Automatic	Unit of Property and Major Component definitions for Repair and Maintenance Costs

Page 3, Part II, Question 12a, Item Being Changed

The Applicant is requesting permission to make a general asset account election under sections 168(i)(4), 1.168(i)-1, and 1.168(i)-1T for Applicant's MACRS property placed in service by the Applicant in taxable years beginning before January 1, 2012, as specified in Section 6.32 of the Appendix of Rev. Proc. 2011-14. This election is for Applicant's MACRS property used in the Applicants' Electric Generation, Transmission and Distribution trade or business, placed in service by Applicant in taxable years beginning before January 1, 2012, with a net tax basis as of 12/31/2012.

The Taxpayer is not electing general asset account treatment for MACRS assets previously disposed of as a result of an IRC Section 165 casualty loss and where a basis adjustment under IRC Section 1016(a) was recognized.

The Applicant's proposed change in method of accounting for federal income tax purposes is not related to the adoption of the International Financial Reporting Standards (IFRS) for financial statement purposes.

Page 3, Part II, Question 12b, Present Method of Accounting

The Applicant has not made a general asset account election for MACRS property placed in service prior to January 1, 2012.

Page 3, Part II, Question 12c, Proposed Method of Accounting

Under the Applicant's proposed method of accounting, Applicant will make a general asset account election under section 168(i)(4), 1.168(i)-1, and 1.168(i)-1T for Applicant's MACRS property used in the Applicants' Electric Generation, Transmission and

Attachment to Form 3115, Application for Change in Accounting Method General Asset Account Election (Automatic Change #180) Tax Year Ended December 31, 2013

Distribution trade or business, placed in service by Applicant in taxable years beginning before January 1, 2012, with a net tax basis as of 12/31/2012.

The Applicant requests permission to elect under Reg. 1.168(i)-1 to group certain generation, transmission and distribution assets into various general asset accounts by vintage (placed in service date) and by tax class. Applicant's tax class is an internally developed methodology of classifying assets into the appropriate (1) applicable depreciation method, (2) the applicable recovery period, and (3) the applicable convention per IRC Section 168 and 167(a).

Under the Taxpayer's proposed method of accounting, as specified in section 6.32(1)(a)(ii) of Rev. Proc. 2012-20, the Taxpayer will apply §1.168(i)-1T(e)(3)(ii) to make an optional termination of a general asset account to recover the adjusted depreciable basis of the general asset account.

Page 3, Part II, Question 12d, Present Overall Method

The Applicant's present overall method of accounting is the accrual method.

Page 3, Part II, Question 13, Description of Trade or Business

The Applicant generates electricity, transmits electricity at high voltage, distributes electricity to customers, and transports and distributes natural gas to customers. The proposed change applies only to the Applicants' Electric Generation, Transmission and Distribution trade or business.

The principal business codes are provided on page 1 of this attachment to the Form 3115.

Page 3, Part II, Question 14, Books and Records and Financial Statements

The proposed method of accounting will not be used for the Applicant's books and records and for financial statements.

The proposed method of accounting does not conform to generally accepted accounting principles (GAAP) and the best accounting practices in Applicant's trade or business.

Page 3, Part II, Question 16, Conference of Right

The Applicant requests a conference of right at the IRS National Office if the IRS proposes to rule adversely on this accounting method change. For these purposes, adversely is defined to include granting the method change on terms and conditions other than those requested by the Applicant.

Attachment to Form 3115, Application for Change in Accounting Method General Asset Account Election (Automatic Change #180) Tax Year Ended December 31, 2013

Page 3, Part IV, Question 25, Section 481(a) Adjustment

Applicant has not made a general asset account election for its MACRS property placed in service prior to January 1, 2012. Under the Applicant's proposed method of accounting, the Applicant will make a late general asset account election under section 168(i)(4), 1.168(i)-1, and 1.168(i)-1T for the Applicant's MACRS property used in the Applicants' Electric Generation, Transmission and Distribution trade or business, placed in service by the Applicant in taxable years beginning before January 1, 2012 with a net tax basis as of 12/31/2012.

The Section 481(a) adjustment for tax year 2013 under the proposed method will be zero because the Applicant is only electing GAA for assets with a net tax basis as of 12/31/2012, i.e., assets that are on hand that have not been disposed. Assets disposed in prior years were not under a GAA election, and consequently are allowed loss treatment. Thus, no gain or loss recapture is required.

Request for Faxed Documents

Procedural Statement under Section 9.04(3) of Rev. Proc. 2013-1

The Applicant requests that a copy of any document related to this request (e.g., a request for additional information or the letter ruling) for change in method of accounting be provided to the Applicant's authorized representatives via fax (fax numbers provided below).

Authorized Representatives' Fax Number: (202) 312-7537, Attn: Ms. Sara Logan

(813) 329-2325, Attn: Mr. Wade Hohol (813) 375-8317, Attn: Mr. Sal Montalbano (314) 206-1559, Attn: Mr. Kendall Coyne

Attachment to Form 3115, Application for Change in Accounting Method General Asset Account Election (Automatic Change #180) Tax Year Ended December 31, 2013

Statement Required Under Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-20, Section 6.32(4)(c)

The Applicant is making the change specified in section 6.32(1)(a)(i) of this APPENDIX. Consequently, the Applicant must attach to its Form 3115 a statement with a description of the asset(s) to which this change applies.

The Applicant is only electing GAA for MACRS assets used in the Applicants' Electric Generation, Transmission and Distribution trade or business, with a net tax basis as of 12/31/2012, i.e., assets that are on hand that have not been disposed.

Statement Required Under Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-20, Section 6.32(4)(e).

Applicant is making the changed specified in section 6.32(1)(a)(i) of this APPENDIX. Consequently, Applicant:

- (i) Consents to and agrees to apply, all of the provisions of § 1.168(i)-1, and § 1.168(i)-1T to the assets that are subject to the election specified in section 6.32(1)(a)(i) of this APPENDIX; and
- (ii) Except as provided in § 1.168(i)-1T(c)(1)(ii)(A), (e)(3), (g), or (h), the election made by Applicant under section 6.32(1)(a)(i) of this APPENDIX is irrevocable and will be binding on the Applicant for computing taxable income for the year of change and for all subsequent taxable years with respect to the assets that are subject to the election.

Statement Required Under Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-20, Section 6.32(4)(f).

Applicant is making the change specified in section 6.32(1)(a)(i) of this APPENDIX. Consequently, Applicant agrees to the following additional terms and conditions:

- (i) a normalization method of accounting (within the meaning of § 168(i)(9)) will be used for the public utility property subject to the application;
- (ii) within 30 calendar days of filing the federal income tax return for the year of change, Applicant will provide a copy of the completed application to any regulatory body having jurisdiction over the public utility property subject to the application; and

Attachment to Form 3115, Application for Change in Accounting Method General Asset Account Election (Automatic Change #180) Tax Year Ended December 31, 2013

(iii) as of the beginning of the year of change, Applicant will adjust its deferred tax reserve account or similar account in Applicant's regulatory books of account by the amount of the deferral of federal income tax liability associated with the § 481(a) adjustment applicable to the public utility property subject to the application.

2848

(Rev. March 2012) Department of the Treasury Internal Revenue Service

Power of Attorney and Declaration of Representative

► Type or print. ► See the separate instructions.

OMB	No.	1545	5-01	50
			_	_

For IRS Use Only

Received by:

Name

Pai	Part I Power of Attorney Caution: A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS. 1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.					Telepho	ne				
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_						Date		/			
		er illiormation, raxpa le and address	yer must sign and da	te this form on pa	age 2, line	Taxpayer identifica	tion numb	nele)			
•	•					Taxpayer identifica		-1723446			
	Ameren Corporation and Subsidiaries					Daytime telephone			umber (if a	apolica	able)
	1901 Chouteau Ave., P.O. Box 66149, Code 210 St. Louis, MO 63166-6149					' '			,		,
		nts the following repres	entative(s) as attorne	y(s)-in-fact:				'			
2	Repr	esentative(s) must sign	n and date this form o	on page 2, Part II.							
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						Telephone No.					
				-		Fax No.					_
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incom	ne Tax				Form 3115 - General Asset Account			2013			
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5	inform sign a amou unless	authorized. Unless of lation and to perform a liny agreements, consi nts paid to the client in the appropriate box(e lim information to a thir	iny and all acts that I ents, or other docu n connection with this s) below are checked	can perform with ments. The repr s representation (l, the representat	n respect to esentative (including iive(s) is (an	o the tax matters de (s), however, is (are refunds by either ele re) not authorized to	scribed on e) not auth ectronic ma execute a	line 3, for e norized to re eans or pap request for	example, to eceive or er checks disclosure	the aut negot s). Add e of tax	thority to tiate any litionally,
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EIN: 43-1723446

attorney on f to revoke a p	ile with the Internal Reven orfor power of attorney, che	ue Service for the same reck here	ng of this power of attorney a matters and years or periods co 	vered by this document. If you	do not want
of attorney e	ven if the same represent	ative(s) is (are) being app	n a joint return was filed, the hus pointed. If signed by a corporate expayer, I certify that I have the	officer, partner, guardian, tax	matters partner
► IF NOT S	SIGNED AND DATED, 1	THIS POWER OF ATT	ORNEY WILL BE RETURN	ED TO THE TAXPAYER.	
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Mark	41		12/10/13	Executive VP & Chief Fina	incial Officer
	Signature		Date	Title (if applica	able)
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Martin J. Lyons, Jr.	nt Name	LILILILI PIN Number	Ameren Corporation	payer from line 1 if other that	n individual
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Under penalties of p	- •				
	·	·	e the Internal Revenue Service;		_
•		•	as amended, concerning practic	e before the Internal Revenue t	Service;
		ntified in Part I for the ma	tter(s) specified there; and		
I am one of the folio					
•	-	_	rt of the jurisdiction shown belo		
		•	f public accountant in the jurisdicular 220	ction snown below.	
_	enrolled as an agent unde fide officer of the taxpayer	•	Cular 230.		
	yee—a full-time employee	-			
			example, spouse, parent, child,	grandparent grandchild step-	narent eten-
child, brother, or	sister).	•			•
g Enrolled Actuary the Internal Reve	—enrolled as an actuary b enue Service is limited by s	y the Joint Board for the section 10.3(d) of Circular	Enrollment of Actuaries under 2 230).	9 U.S.C. 1242 (the authority to	practice before
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practice before	the Internal Revenue Servi	ce is limited. You must ha	r under the requirements of sect ave been eligible to sign the retu eturn preparers and unenroile	m under examination and have	signed the
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	ent Plan Agent—enrolled a Service is limited by secti		t under the requirements of Circ	cular 230 (the authority to pract	ice before the
► IF THIS DE	CLARATION OF REP	RESENTATIVE IS NO	OT SIGNED AND DATED, RDER LISTED IN LINE 2 AB	THE POWER OF ATTOR	NEY WILL BE
			e taxpayer in the "Licensing juris		
- Hore information.		Bar, license, certification,	<u> </u>		i
Designation—Inser above letter (a-r)	Licensing jurisdiction (state) or other ficensing authority (If applicable)	registration, or enrollment number (if applicable). See instructions for Part II for more information.	Sign	ature	Date
SEE ATTACHMEN	-				
	'				
	1				

Ameren Corporation and Subsidiaries EIN: 43-1723446 Form 2848, Power of Attorney and Declaration of Representative Supporting Statement

Part I, Line 2 - Representatives

Name and addre	<u> 255</u>	CAF No.	PTIN	Telephone No.	Fax No.
			1.114		1 8X 140.
Sara Logan PricewaterhouseCoopers LLP 1301 K Street NW, Suite 800W Washington, DC 20005		0308-02457R	P01068044	202-414-1417	202-312-7537
Sal Montalbano Pricewaterhouse 1100 Walnut Str Kansas City, MC	eet	4005-81678R	P00666833	816-218-1671	813-375-8317
Wade Hohol Pricewaterhouse 225 South Sixth Minneapolis, MN	Street, Suite 400	4005-11660R	P01234997	612-596-4776	813-329-2425
Kendall Coyne Ameren Corpora 1901 Chouteau P.O. Box 66149, St. Louis, MO 63	Ave. Code 210	2605-53133R	NONE	314-554-2912	314-206-1559
Brenda Menke Ameren Corpora 1901 Chouteau / P.O. Box 66149, St. Louis, MO 63	Ave. Code 210	0200-17624R	NONE 314-554-2939		314-206-1559
Carol Wuerffel Ameren Corporation 1901 Chouteau Ave. P.O. Box 66149, Code 210 St. Louis, MO 63166-6149		7806-07117R	NONE	314-206-0429	314-206-1559
Designation	Jurisdiction	Bar, License or Enrollment Number	<u>Şignature</u>		Date
a	MD	200212180188	Sara Logan		
b	мо	CPA17346	Sal Montalbano		
b	MN	CPA22740	Wade Hohol		
ь	NM	CPA001871	Kerdall Coyne	12/10/13	
b	мо	CPA2002013131	Brenda Menke	Panhe	12/10/13
b	МО	CPA20673	Carol Wurffel	refel	12/10/13